

APPENDIX 1 – LIST OF REQUIRED FIELDS FOR E-INVOICE

Appendix Table 1 sets out a list of required fields for an e-Invoice. Taxpayers are free to include additional fields, where required.

No.	Field Name	Description
Parties		
1.	Supplier's Name	Name of business or individual who will be the issuer of the e-Invoice in a commercial transaction
2.	Buyer's Name	Name of recipient of the e-Invoice in a commercial transaction
Supplier's Details		
3.	Supplier's TIN	Supplier's (i.e., issuer's) TIN assigned by IRBM
4.	Supplier's Registration / Identification Number / Passport Number	For businesses: Business registration number For Malaysian individual: MyKad identification number For non-Malaysian individual: Passport number
5.	Supplier's SST Registration Number <i>[Mandatory for SST-registrant]</i>	Sales tax / service tax (SST) registration number of the Supplier *This is not applicable to Suppliers that are not SST-registered

No.	Field Name	Description
6.	Supplier's Tourism Tax Registration Number <i>[Mandatory for tourism tax registrant]</i>	Tourism tax registration number of the Supplier. This is only applicable to tourism tax registrant, which may consist of hotel operators and online travel operators
7.	Supplier's e-mail	E-mail address of the Supplier
8.	Supplier's Malaysia Standard Industrial Classification (MSIC) Code	5-digit numeric code that represent the Supplier's business nature and activity
9.	Supplier's Business Activity Description	Description of the Supplier's business activity
Buyer's Details		
10.	Buyer's TIN	Buyer's TIN assigned by IRBM
11.	Buyer's Registration / Identification Number / Passport Number	For businesses: Business registration number For Malaysian individual: MyKad identification number For non-Malaysian individual: Passport number
12.	Buyer's SST Registration Number <i>[Mandatory for SST-registrant]</i>	SST registration number of the Buyer *This is not applicable to Buyers that are not SST-registered
13.	Buyer's e-mail	E-mail address of the Buyer

No.	Field Name	Description
Address		
14.	Supplier's Address	Address (registered, business, residential, etc.) of business or individual who will be the issuer of the e-Invoice in a commercial transaction
15.	Buyer's Address	Address (registered, business, residential, etc.) of recipient of the e-Invoice in a commercial transaction
Contact number		
16.	Supplier's Contact Number	The telephone number of the Supplier (e.g., office, mobile, fax)
17.	Buyer's Contact Number	The telephone number of the Buyer (e.g., office, mobile, fax)
Invoice details		
18.	e-Invoice Version	Current e-Invoice version (e.g., 1.0, 2.0, etc.)
19.	e-Invoice Type	Identifies the document type (e.g., invoice, credit note, debit note, refund note, etc.)
20.	e-Invoice Code / Number	Document reference number used by Supplier for internal tracking purpose (e.g., INV12345, CN23456, DN34567)

No.	Field Name	Description
21.	Original e-Invoice Reference Number <i>[Where applicable]</i>	IRBM Unique Identifier Number of original invoice / document that is being affected / adjusted. Applicable where a debit note, credit note or refund note e-Invoice is issued.
22.	e-Invoice Date and Time	Date and time of issuance of the e-Invoice *Note that the date and time must be the current date and time
23.	Date and Time of Validation	The actual date and time that the e-Invoice was validated
24.	Issuer's Digital Signature	An electronic signature to authenticate the e-Invoice
25.	Invoice Currency Code	Specific currency that is used to represent the monetary value stated in the e-Invoice
26.	Currency Exchange Rate <i>[Where applicable]</i>	Rate at which non-Malaysian currency will be converted into Malaysian Ringgit.
27.	Frequency of Billing <i>[Optional, where applicable]</i>	Frequency of the invoice (e.g., monthly, annually, etc.)
28.	Billing Period <i>[Optional, where applicable]</i>	Interval of the transaction (e.g., 1 January 2020 - 31 January 2023, July - December 2023, etc.)
Unique ID number		

No.	Field Name	Description
29.	IRBM Unique Identifier Number	Reference number assigned by IRBM, representing a unique identification of the e-Invoice *Note that this will be provided by IRBM upon validation, and Supplier is required to input the Unique Identifier Number in the relevant field
Products / services		
30.	Classification	Category of products or services being billed as a result of a commercial transaction (e.g., general expenses, medical expenses, donations, self-billed e-Invoice, etc.)
31.	Description of Product or Service	Details of products or services being billed as a result of a commercial transaction
32.	Unit Price	Price assigned to a single unit of a product or service
33.	Tax Type	Type of taxes that will be applicable (e.g., sales tax, service tax, tourism tax, etc.)
34.	Tax Rate	The appropriate tax rate (be it in the form of percentage (%) or prevailing specified rate) that is applicable
35.	Tax Amount	The amount of tax payable

No.	Field Name	Description
36.	Details of Tax Exemption <i>[Mandatory if tax exemption is applicable]</i>	Description of tax exemption applicable (e.g., Buyer's sales tax exemption certificate number, special exemption as per gazette orders, etc.)
37.	Amount Exempted from Tax <i>[Mandatory if tax exemption is applicable]</i>	Total amount of tax exempted for sales tax or service tax purposes
38.	Subtotal	Amount of all individual items/ services within the invoice, excluding any taxes or discounts
39.	Total Excluding Tax	Sum of amount payable exclusive of applicable taxes (e.g., sales tax, service tax)
40.	Total Including Tax	Sum of amount payable inclusive of total taxes chargeable (e.g., sales tax, service tax)
41.	Quantity <i>[Optional, where applicable]</i>	Number of units of a particular product or service in a commercial transaction
42.	Measurement <i>[Optional, where applicable]</i>	Standard unit or system used to measure the product or service
43.	Discount Rate <i>[Optional, Where Applicable]</i>	Percentage of deduction from the original price of a product or service
44.	Discount Amount <i>[Optional, where applicable]</i>	Amount deducted from the original price of a product or service
Payment info		

No.	Field Name	Description
45.	Payment Mode <i>[Optional]</i>	Chosen mechanism through which funds are transferred from buyer to supplier (e.g., cash, cheque, bank transfer, credit card, debit card, e-Wallet/ Digital Wallet, etc.)
46.	Supplier's Bank Account Number <i>[Optional]</i>	The Supplier's bank account number to facilitate payment by Buyer
47.	Payment Terms <i>[Optional]</i>	An agreed-upon payment terms and conditions e.g., timing and method of payment
48.	Payment Amount <i>[Optional]</i>	Monetary value that the Buyer is required to pay in order to fulfill the financial obligation
49.	Payment Date <i>[Optional]</i>	Date of payment received, particularly if payment has been received in advance
50.	Payment Reference Number <i>[Optional]</i>	Unique identifier assigned to trace payment
51.	Bill Reference Number <i>[Optional]</i>	Supplier's internal billing reference number to facilitate payment from Buyer

Appendix Table 1 - List of data fields required to issue an e-Invoice

APPENDIX 2 – LIST OF MANDATORY AND OPTIONAL FIELDS UNDER ANNEXURE TO THE E-INVOICE

Additional mandatory fields to be included in Annexure to the e-Invoice		
<i>Applicable to transactions where goods are shipped to a different recipient and/or address (i.e., different from the Buyer's details)</i>		
1.	Shipping Recipient's Name	Name of shipping recipient of the products included in the e-Invoice in a commercial transaction
2.	Shipping Recipient's Address	Address (registered, business, residential, etc.) of business or individual who will be the shipping recipient of the products included in the e-Invoice in a commercial transaction
3.	Shipping Recipient's TIN	TIN of the shipping recipient assigned by IRBM
4.	Shipping Recipient's Registration Number	For businesses: Business registration number For Malaysian individual: MyKad identification number For non-Malaysian individual: Passport number
<i>Applicable to import and export of goods</i>		
1.	Reference Number of Customs Form No.1, 9, etc.	Unique identifier assigned on the Declaration of Goods Imported

2.	Incoterms	A set of international trade rules that define the responsibilities of buyers and suppliers
Additional optional fields to be included in Annexure to the e-Invoice		
<i>Applicable to import and export of goods</i>		
1.	Product Tariff Code <i>[Only applicable to goods]</i>	Harmonized System code of the goods under the relevant Sales Tax Orders
2.	Free Trade Agreement (FTA) Information <i>[For export only, if applicable]</i>	Details, provisions and requirements outlined within a trade agreement between two or more countries
3.	Authorisation Number for Certified Exporter (e.g., ATIGA number) <i>[For export only, if applicable]</i>	A unique identification number or code used for validation of a certified exporter by the relevant authority
4.	Reference Number of Customs Form No.2	Unique identifier assigned on the Declaration of Goods Exported
5.	Country of Origin	Description of origin of goods
6.	Details of other charges	Details of additional charges, along with the amount payable

Appendix Table 2 - List of mandatory and optional fields under Annexure

Note: The field requirements for an annex to the e-Invoice may be updated from time to time.