



## IMPLEMENTATION OF E-INVOICE IN MALAYSIA

### FREQUENTLY ASKED QUESTIONS (FAQs)

(UPDATED ON 25 FEBRUARY 2025)

#### 1. What is an e-Invoice

An e-Invoice is a digital representation of a transaction between a supplier and a buyer, formatted in a structured, machine-readable manner. It is a file created in the format specified by the IRBM (i.e., in XML or JSON file format) and not in the form of PDF, JPG and etc.

#### 2. What is a validated e-Invoice

A validated e-Invoice is an e-Invoice contains all the details of an invoice along with a Unique Identification Number (UIN), which is generated by the IRBM system after proper verification and a QR code will be generated and displayed on the e-Invoice, which enables online validation of the e-invoice.

#### 3. Are the buyers required to provide their relevant details to the supplier for the issuance of e-Invoices?

Yes, where the buyers request for an e-Invoice to be issued, the buyers are required to share their details to the supplier for the purposes of issuing e-Invoice.

#### 4. What kind of details will be required?

The IRBM has required the below information to be provided for e-Invoice to be issued:

Details Required	Malaysian		Non-Malaysian	
	Malaysian Individual	Malaysian Company	Foreign Individual	Foreign Company
Full Name as per IC/Passport or Company Name as per SSM	✓	✓	✓	✓
IC No. / Passport No. / Business Registration Number (New)	✓	✓	✓	✓
Tax Identification Number (TIN)	✓	✓	✓	✓
MSIC Code	where applicable	where applicable	where applicable	where applicable
Contact Number	✓	✓	✓	✓
Email Address	✓	✓	✓	✓
Correspondence Address	✓	✓	✓	✓
Invoice / Receipt Number	✓	✓	✓	✓
Invoice / Receipt Amount	✓	✓	✓	✓

Business Registration Number (BRN): Refers to the 12-digit BRN issued by SSM for registered businesses. For entities registered with other regulatory bodies, the appropriate registration number must be provided.

Tax Identification Number (TIN):

- For Malaysian individuals, the TIN begins with the prefix "IG".
- For Malaysian companies, it starts with either "C" or "D", without spaces.
- For Foreign individuals and companies, the TIN refers to the number assigned by IRBM, if available.

#### **5. Can I cancel or modify an e-Invoice after it has been submitted?**

Once an e-Invoice is submitted, modification or cancellations are generally not allowed due to regulatory restrictions. Therefore, it is advisable to cross-check the details provided prior to submission.

#### **6. Can I request an e-Invoice for transactions from the past few months?**

No. The request for an e-Invoice must be made within the month of transaction, i.e. purchase made on 03 January 2025, request of an e-Invoice must be made by 31 January 2025.

#### **7. Do we need to issue e-Invoice for the vouchers given to buyers upon certain spending threshold has been met or fulfilling certain conditions?**

No, e-Invoice is not required to be issued for the voucher, if the said voucher is provided for free.

#### **8. Under what circumstances will an e-Invoice NOT be issued?**

In the following situations, e-Invoice / e-Refund Note will not be issued:

- 1) Touch & Go top-ups & PIN reloads.
- 2) Overpayment, to be refunded to the customer.
- 3) Payment of utilities bill.