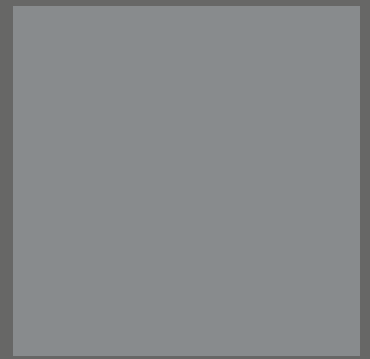
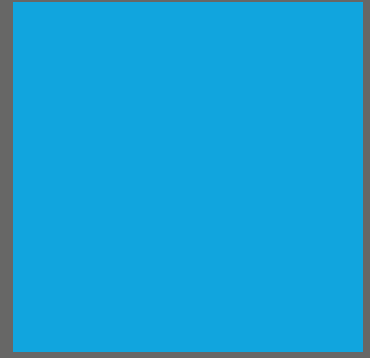


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# E-INVOICING

RSM Tax Consultants (Malaysia) Sdn Bhd

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On 21 July 2023, the Malaysian Inland Revenue Board (MIRB) has published the e-Invoice Guideline (Version 1.0) ("the Guideline"). The MIRB has also issued its frequently asked questions (FAQs) to address common queries on e-Invoicing.

The mandatory e-Invoicing will be implemented in stages from 1st June 2024.

Taxpayers can now access and download the Guideline and FAQs via MIRB's website: <https://www.hasil.gov.my/e-invois/> for more details.

The Guideline covers:



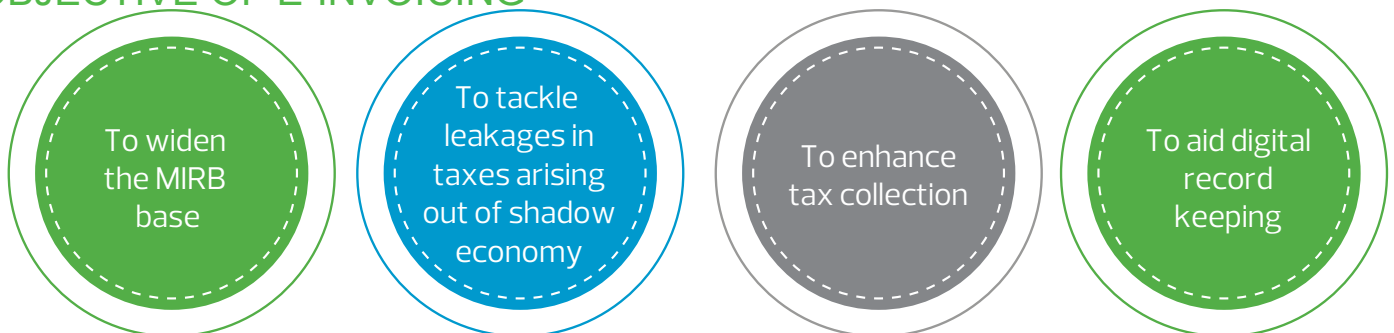
## WHAT'S E-INVOICING

An e-Invoice is a digital representation of a transaction between a supplier and a buyer (in XML and JSON format) which will replace paper or electronic documents such as invoices, credit notes, and debit notes.

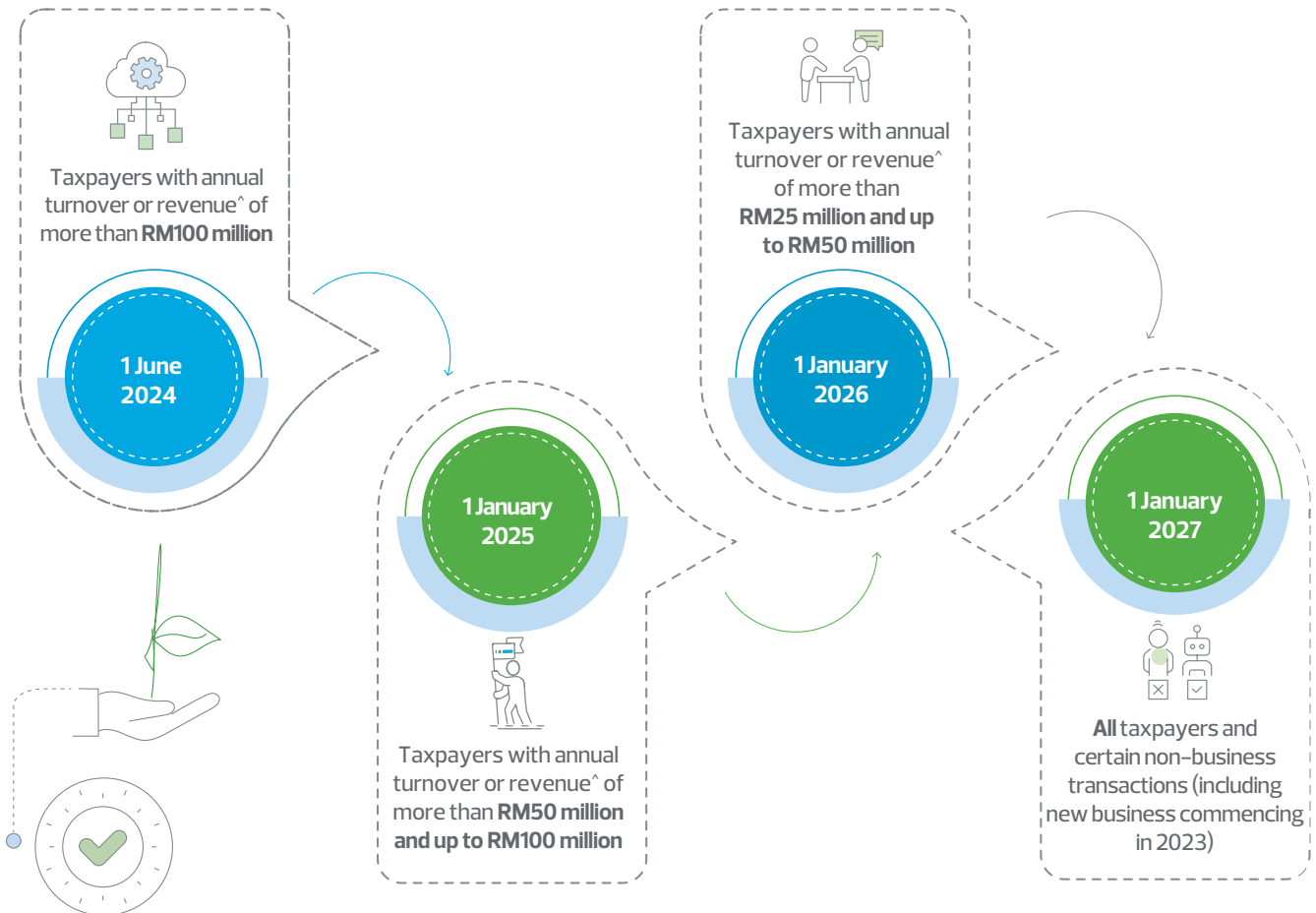
e-Invoicing will act as follows:



## OBJECTIVE OF E-INVOICING



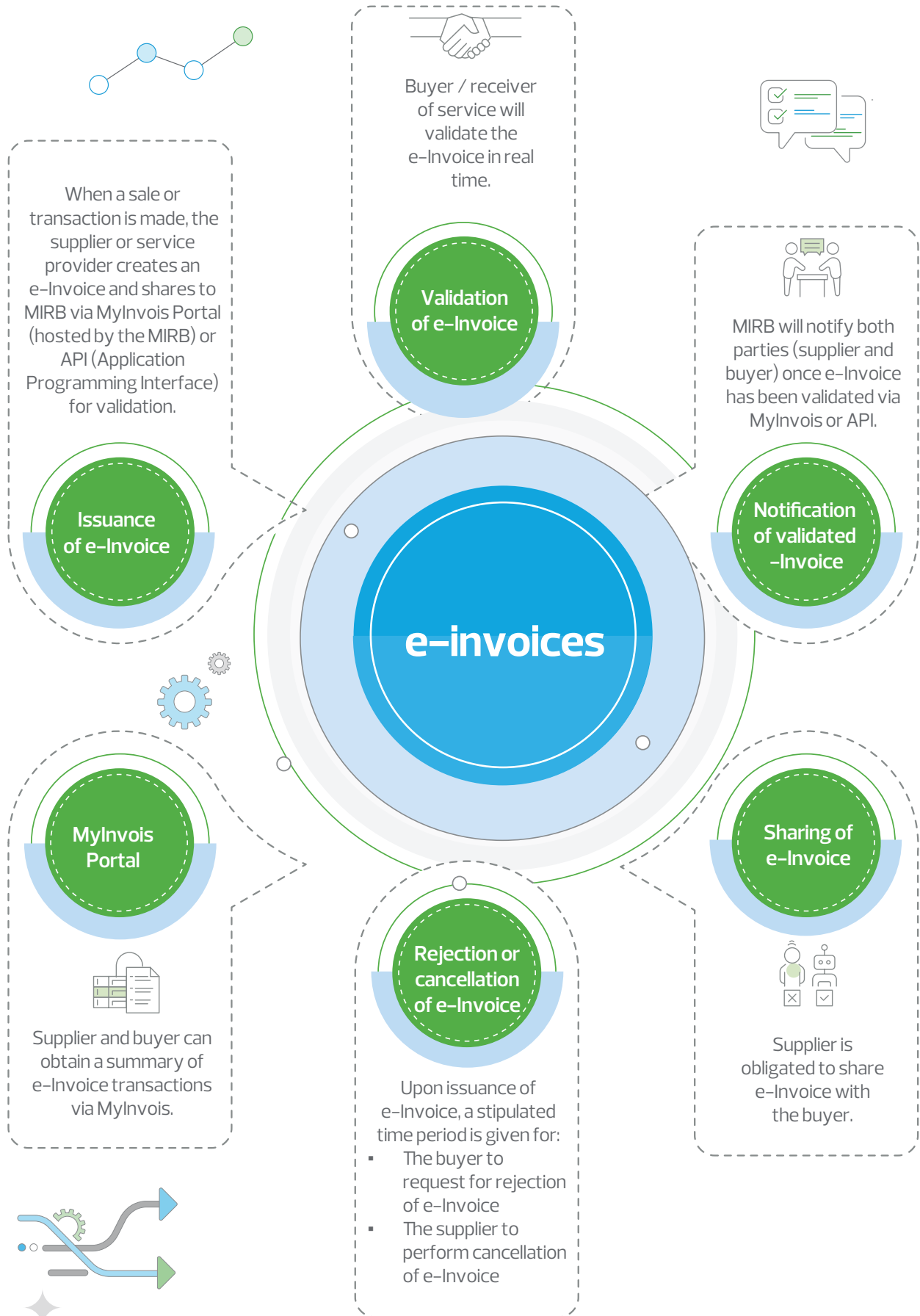
## IMPLEMENTATION TIMELINE



<sup>^</sup>Annual turnover or revenue to be determined as follows:

Taxpayers with audited financial statements (AFS)	Taxpayers without AFS	Taxpayers with a change of accounting year end for Financial Year (FY) 2022
Based on annual turnover or revenue per AFS for FY 2022	Based on annual revenue reported in the tax return for Year of Assessment (YA) 2022	Turnover or revenue will be pro-rated to a 12-month period, to determine the implementation date

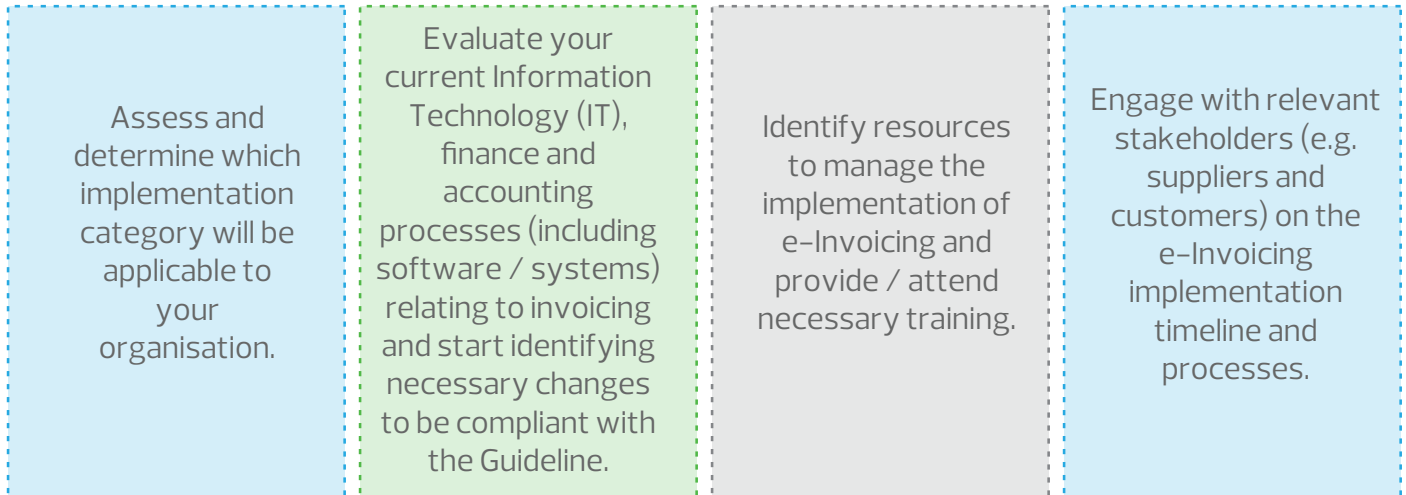
# PROCESS OF ISSUING AND SUBMITTING E-INVOICES TO MIRB



## ARE YOU READY FOR E-INVOICING?

It is critical for businesses to start assessing their readiness to embrace e-Invoicing before the implementation date kicks in.

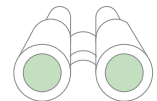
The following should be considered / undertaken (list is not exhaustive):



## DATA SPECIFICATION REQUIREMENTS

The Guideline provides a list of required or optional fields for an e-Invoice in Appendices 1 (List of Required Fields for e-Invoice) and 2 (List of Mandatory and Optional Fields under Annexure to the e-Invoice). Taxpayers may include any additional fields, where required.

## IT'S TIMELY TO ACT NOW



Being proactive and making necessary preparations will avoid significant disruption to your business operations and would ensure a smooth transition for your organisation to embrace the mandatory e-Invoicing requirement set out by the MIRB.



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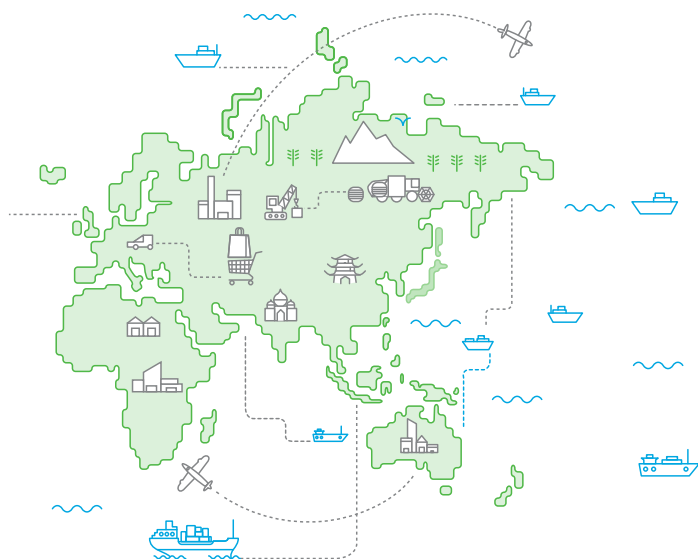
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