

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	<p>For businesses: Business registration number*</p> <p>For Malaysian individual: MyKad / MyTentera identification number</p> <p>For non-Malaysian individual: Passport number / MyPR / MyKAS identification number</p> <p>*Taxpayers registered with the Companies Commission of Malaysia (SSM) are required to only input the new business registration number, which is 12-digit characters. For taxpayers that are registered with other authority / body, the taxpayers are required to input the relevant registration number.</p>

No.	Field Name	Description
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
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 <i>[Optional]</i>	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

No.	Field Name	Description
11.	Buyer's Registration / Identification Number / Passport Number	For businesses: Business registration number* For Malaysian individual: MyKad / MyTentera identification number For non-Malaysian individual: Passport number / MyPR / MyKAS identification number *Taxpayers registered with the SSM are required to only input the new business registration number, which is 12-digit characters. For taxpayers that are registered with other authority / body, the taxpayers are required to input the relevant registration 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 <i>[Optional]</i>	E-mail address of the Buyer
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		

No.	Field Name	Description
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)
21.	Original e-Invoice Reference Number <i>[Mandatory, 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

No.	Field Name	Description
23.	Issuer's Digital Signature	<p>An electronic signature to ensure integrity and non-repudiation of documents. The e-Invoice shall be signed using issuer's digital certificate.</p> <p>In the event where taxpayers utilise the services of service provider, the e-Invoice shall be signed using service provider's digital certificate.</p> <p>Please refer to the SDK for more details on digital certificate.</p>
24.	Invoice Currency Code	Specific currency that is used to represent the monetary value stated in the e-Invoice
25.	Currency Exchange Rate <i>[Mandatory, where applicable]</i>	Rate at which non-Malaysian currency will be converted into Malaysian Ringgit
26.	Frequency of Billing <i>[Optional]</i>	Frequency of the invoice (e.g., Daily, Weekly, Biweekly, Monthly, Bimonthly, Quarterly, Half-yearly, Yearly, Others / Not Applicable)
27.	Billing Period <i>[Optional]</i>	Interval of the transaction (e.g., 2025-01-01 – 2025-01-31)
Products / services		
28.	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.)

No.	Field Name	Description
29.	Description of Product or Service	Details of products or services being billed as a result of a commercial transaction
30.	Unit Price	Price assigned to a single unit of a product or service
31.	Tax Type	Type of taxes that will be applicable (e.g., sales tax, service tax, tourism tax, etc.), applicable for both line item and invoice level
32.	Tax Rate <i>[Mandatory, where applicable]</i>	The appropriate tax rate (be it in the form of percentage (%) or prevailing specified rate) that is applicable
33.	Tax Amount	The amount of tax payable, applicable for both line item and invoice level
34.	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.)
35.	Amount Exempted from Tax <i>[Mandatory if tax exemption is applicable]</i>	Total amount of tax exempted for sales tax or service tax purposes
36.	Subtotal	Amount of each individual item/ service within the invoice, excluding any taxes, charges or discounts, applicable for line item only

No.	Field Name	Description
37.	Total Excluding Tax	Sum of amount payable (inclusive of applicable discounts and charges), excluding any applicable taxes (e.g., sales tax, service tax). This data field is applicable for both line item and invoice level.
38.	Total Including Tax	Sum of amount payable inclusive of total taxes chargeable (e.g., sales tax, service tax), applicable for invoice level only
39.	Total Net Amount <i>[Optional]</i>	Sum of total amount payable (inclusive of applicable line item and invoice level discounts and charges), excluding any applicable taxes (e.g., sales tax, service tax). This data field is applicable for invoice level only.
40.	Total Payable Amount	Sum of amount payable (inclusive of total taxes chargeable and any rounding adjustment) excluding any amount paid in advance, applicable at invoice level only
41.	Rounding Amount <i>[Optional]</i>	Rounding amount added to the amount payable, applicable at invoice level only
42.	Total Taxable Amount Per Tax Type <i>[Optional]</i>	Sum of amount chargeable for each tax type, applicable for invoice level only
43.	Quantity <i>[Optional]</i>	Number of units of a particular product or service in a commercial transaction

No.	Field Name	Description
44.	Measurement <i>[Optional]</i>	Standard unit or system used to measure the product or service
45.	Discount Rate <i>[Optional]</i>	Percentage of deduction from the original price of a product or service, applicable for line level and invoice level
46.	Discount Amount <i>[Optional]</i>	Amount deducted from the original price of a product or service, applicable for line level and invoice level
47.	Fee / Charge Rate <i>[Optional]</i>	Charge associated with the product or service (be it in the form of percentage (%) or prevailing specified rate), applicable for both line item and invoice level
48.	Fee / Charge Amount <i>[Optional]</i>	Charge associated with the product or service, applicable for both line item and invoice level
Payment info		
49.	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.)
50.	Supplier's Bank Account Number <i>[Optional]</i>	The Supplier's bank account number to facilitate payment by Buyer

No.	Field Name	Description
51.	Payment Terms <i>[Optional]</i>	An agreed-upon payment terms and conditions e.g., timing and method of payment
52.	Prepayment Amount <i>[Optional]</i>	Monetary value that is prepaid by the Buyer in order to fulfill the financial obligation
53.	Prepayment Date <i>[Optional]</i>	Date of prepayment received
54.	Prepayment Reference Number <i>[Optional]</i>	Unique identifier assigned to trace prepayment
55.	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