

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 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
Additional optional fields to be included in Annexure to the e-Invoice		
<i>Applicable to transactions where goods are shipped to a different recipient (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 / Identification Number / Passport Number	For businesses: Business registration number* For Malaysian individual: MyKad / MyTentera identification number For non-Malaysian individual: Passport

		<p>number / MyPR / MyKAS identification number</p> <p>*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.</p>
<i>Applicable to import and export of goods</i>		
1.	Incoterms	A set of international trade rules that define the responsibilities of buyers and suppliers
2.	Product Tariff Code <i>[Only applicable to goods]</i>	Harmonized System code of the goods under the relevant orders
3.	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
4.	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
5.	Reference Number of Customs Form No.2	Unique identifier assigned on the Declaration of Goods Exported

6.	Country of Origin	Description of origin of goods
7.	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.