



Tax Espresso - Special Alert

IRBM e-Invoice Software Development Kit (SDK)

Introduction

In line with the commencement of electronic invoicing from 1 August 2024, the Inland Revenue Board of Malaysia (IRBM) has released the [beta version of the Software Development Kit \(SDK\)](#) on 9 February 2024. The SDK is a collection of tools, libraries, and resources providing a set of functionalities, Application Programming Interfaces (APIs), and development guidelines to assist businesses in integrating their existing system to the MyInvois System via API.

In this alert, we will be highlighting the salient points from SDK in the following areas:

Application Programming Interface (API)

Platform

The Platform API focuses on key platform functionalities such as authentication and retrieving details of the different document types published by the MyInvois System. The following are the different platform APIs available for taxpayers to access the MyInvois System and prepare their system(s) before submitting an e-Invoice:

API Name	Purpose	Details
Login as Taxpayer System	To authenticate the ERP system associated with a specific taxpayer calling and issue the access token which allows the ERP system to access those protected APIs. This API will provide the access token and its corresponding lifetime in seconds.	<ul style="list-style-type: none">• The solution leverages OAuth 2.0 client credentials flow for authenticating systems and granting them access tokens that allows them to call other APIs.• Tokens issued are configured to be valid for 1 hour.• In terms of Inputs, system authentication can be rejected if invalid client id and client_secret is used to authenticate or if the system user registered against the taxpayer is blocked or expired.• Taxpayer's system should be responsible to obtain a new access token before the expiry of the current valid token to continue calling the APIs.
Login as Intermediary System	To authenticate the ERP system associated with an intermediary that is representing a taxpayer (acting on behalf of a specific taxpayer) calling and issuing an access token which allows the ERP system to access those	<ul style="list-style-type: none">• Same as above, with the exception of an additional header parameter to the request – the Tax Identification Number (TIN) of the taxpayer presented by the intermediary.

	protected APIs. This API will provide the access token and corresponding lifetime in seconds.	
Get All Document Types	To retrieve the list of document types published by the MyInvois System.	There are multiple types of documents supported by the solution and this API allows taxpayer's ERP systems to retrieve their definitions through API call. This call can also be used to return all active and non-active document types.
Get Document Type	To retrieve the details of single document type that contains structure definitions of the document.	To get the ID used to call this API, the taxpayer system needs to call Get All Document Types API first, which returns a list of all document types published by the MyInvois System.
Get Document Type Version	To retrieve the details of the document type version that contains structure definitions of the documents. This API will return the Base64 encoded JSON/XML schema definition, defining the technical structure of the JSON representation of the document type in this version.	<ul style="list-style-type: none"> To get the ID used to call this API, the taxpayer system needs to call Get All Document Types API first, which returns a list of all document types published by the MyInvois System. Document type versions are used to allow document type data fields to evolve over time without introducing a new document type. For example, if the document type version 1.0 includes optional field(s), such field(s) could be made mandatory in document type version 2.0 at a later time.
Get Notifications	To query for previously sent notification via email.	<ul style="list-style-type: none"> The reliance on notifications for implementing an entire e-Invoice workflow is optional and is provided as

		an additional functionality that can be leveraged. <ul style="list-style-type: none"> • The system limits the number of notifications that can be received through a single request.
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e-Invoice

Compared to the Platform API, the e-Invoice APIs can be leveraged by taxpayers' systems to deal with actual Invoice documents after authentication. The following are the different e-Invoice APIs available to assist taxpayers in their submission and validation of an e-Invoice:

API Name	Purpose	Details
Validate Taxpayer's TIN	To validate specific Tax Identification Number (TIN) before adding this number to an invoice and issuing the invoice.	This API also cross checks the TIN with the provided NRIC, passport number, business registration number, or army number.
Submit Documents	This is the main API of the solution. To submit one or more signed documents to MyInvois System. Upon successful synchronous validation, the caller will receive the assigned submission ID and list of accepted documents IDs for further processing, matching them back to internal document IDs supplied by the callers. These IDs can later be used to retrieve documents, submission information and learn about full validation results. If required, they can also be used to cancel the document.	<ul style="list-style-type: none"> • Submitted documents are grouped into the submission. Each document that is part of the submission must then be linked to and comply with data structure of the document type. • When the API is called, it performs a minimal set of validations through validation rules to check that the submission is of correct structure. Each document that is part of the submission is then checked for the taxpayer issuing the documents. • Given the large amounts of submissions coming from multiple taxpayers, it is recommended that taxpayers submit invoices in batches and the ERP

		systems are not calling the API too frequently.
Cancel Document	To cancel previously issued document, either self-induced cancellation or by accepting a rejection request made by the buyer.	In case of self-billed invoices, the buyer can cancel the document, not the supplier.
Reject Document	To allow a buyer that received an invoice to reject it and request the supplier to cancel it.	For self-billed documents, request for rejection is not allowed as the document can be directly cancelled by the buyer.
Get Recent Documents	To search the documents sent or received, which are available on the MyInvois System using various filters. This API will only return documents that are issued within the last 30 days.	<ul style="list-style-type: none"> • The maximum number of documents that can be returned by this endpoint is 10,000 documents. • The maximum time window that can be queried is 30 days. • Valid and cancelled documents can be retrieved. Submitted or invalid entries will not be part of the response.
Get Submission	Returns information on documents submitted as a single submission by taxpayer.	This API is available to issuers that are querying their submissions. This also includes authorised intermediaries (service providers) who submitted the documents on behalf of the taxpayer they represent.
Get Document	To retrieve document source in XML or JSON format along with the additional tax authority metadata. Details include original XML or JSON submission and additional ID, as well as current status added by the tax authority. As the document is submitted	<ul style="list-style-type: none"> • Document with invalid status will not be returned. Details of the invalid document can be fetched by Get Document Details API. • To get the ID used to call this API, the taxpayer system needs to first call Get Recent Documents API

	in XML or JSON, this API returns document information in either JSON or XML.	which returns a list of all valid or cancelled documents in the MyInvois System.
Get Document Details	To retrieve a single document's full details, including validation results.	<ul style="list-style-type: none"> Document with invalid status will not be returned. Details of the invalid document can be fetched by Get Document Details API. To get the ID used to call this API, the taxpayer system needs to first call Get Recent Documents API which returns a list of all valid or cancelled documents in the MyInvois System.
Search Documents	To search the documents sent or received, which are available on the MyInvois System using various filters.	<ul style="list-style-type: none"> There are no maximum number of documents that can be returned by this endpoint. Valid and cancelled documents can be retrieved. Submitted or invalid entries will not be part of the response.

Types

The IRBM clarifies the types of document structures that APIs can operate within the current version of the MyInvois System.

The solution will support UBL 2.1 standards and would support both JSON and XML.

Types	Definition
Invoice	A commercial document issued by Supplier to itemise and record a transaction with Buyer.
Credit Note	The document issued by Suppliers to correct errors, apply discounts, or account for returns in a previously issued e-Invoice with the purpose of reducing the value of the original e-Invoice.

	This is used in situations where the reduction of the original e-Invoice does not involve return of monies to the Buyer.
Debit Note	The document issued to indicate additional charges on a previously issued e-Invoice.
Refund Note	<p>The document issued by a Supplier to confirm the refund of the Buyer's payment.</p> <p>This is used in situations where there is a return of monies to the Buyer.</p>
Self-Billed Invoice Note	<p>There are certain circumstances where another party (other than the Supplier) will be allowed to issue a self-billed e-Invoice. Kindly refer to Section 8 of the e-Invoice Specific Guideline where self-billed e-Invoice will be allowed.</p> <p>Self-Billed Invoice refers to the initial self-billed e-Invoice that will be issued by the Buyer.</p>
Self-Billed Credit Note	<p>Self-Billed Credit Note is issued by Buyers to correct errors, apply discounts, or account for returns in a previously issued Self-Billed e-Invoice with the purpose of reducing the value of the original Self-Billed e-Invoice.</p> <p>This is used in situations where the reduction of the original Self-Billed e-Invoice does not involve return of monies to the Buyer.</p>
Self-Billed Debit Note	Self-Billed Debit Note is the document issued by Buyers to indicate additional charges on a previously issued Self-Billed e-Invoice.
Self-Billed Refund Note	<p>Self-Billed Refund Note is the document issued by Buyers to confirm the refund of the Buyer's payment.</p> <p>This is used in situations where there is a return of monies to the Buyer.</p>

Codes

The IRBM clarifies the definitions of the code tables under this section for reference purposes.

Codes	Definition
Classification Code	The category of products or services being billed as a result of a commercial transaction. (i.e., 017 refers to Internet subscription)
Country Codes	Country codes are used to supply precise country information when providing address information

	<p>as part of the document submission. (i.e., SGP refers to Singapore)</p> <p>Country codes used in documents are following ISO-3166 alpha-3 approach.</p> <p>Country codes are also used for the “Country of Origin” data field.</p>
Currency Codes	<p>Currency codes are used to supply precise currency information when providing document information as part of the document submission. (i.e., SGD refers to Singapore Dollar)</p> <p>Currency codes used in documents are following ISO-4217 3 letter code approach.</p>
e-Invoice Types	e-Invoice types are used to identify the document type. (i.e., 01 refers to Invoice)
Malaysia Standard Industrial Classification (MSIC) Codes	MSIC codes are 5-digit numeric code that represent the taxpayer’s business nature and activity. (i.e., 01111 refers to Growing of maize)
Payment Modes	Payment Mode refers to the chosen mechanism through which funds are transferred from buyer to supplier.
State Codes	List of the state codes representing the names of states and federal territories in Malaysia. (i.e., 10 refers to Selangor)
Tax Types	Tax types are used when entering tax information as part of the invoice (where applicable). (i.e., 01 refers to Sales Tax)

Validations

Validation Type	Description
Structure Validator	To check its structure matches what is required by the document type version. Validator supports both XML and JSON based documents and supports UBL 2.1 standards for Invoice documents.
Core Fields Validator	To validate that the document contains the main fields that any document should have to be processed by the system.

Signature Validator	To validate the submitted document signature.
Taxpayer Validator	To validate if the taxpayers referenced in the submitted document are valid at the date of issuance of the document.
Referenced Documents Validator	To make sure that the documents being referenced in a new credit note, debit note, and refund note are valid invoices at the time of registration.
Code Validator	To make sure that the various codes referenced in submitted documents are valid codes.
Duplicate Document Validator	To determine if submitted documents are similar/identical to documents that have been submitted or are being processed.

Environment URLs

Environment	Registration Portal	Invoicing Portal	System API	Identity Service
Production	TBD	myinvois.hasil.gov.my	api.myinvois.hasil.gov.my	TBD
Sandbox	TBD	preprod.myinvois.hasil.gov.my	preprod-api.myinvois.hasil.gov.my	TBD

Deloitte's observations

The current Software Development Kit (SDK) provides much insight into what is to be expected of the MyInvois System. However, the SDK is a beta version, and many points are still to be confirmed, such as the URL to the registration portals and identity service, as well as how taxpayers will be able to retrieve their client id and secret used for authentication.

In addition, there are certain points to note from our conversations with the IRBM:

1. The necessity of certain data fields (e.g. Reference Number of Customs Form No.1, 9, etc. is shown to be optional in the SDK but mandatory in the guidelines) is to be updated to follow the guidelines.
2. The MyInvois Portal is still in development and batch uploads of transaction data will be permissible. However, it is unlikely to work with an excel or csv file and would require an XML or JSON due to the complex structure involved.
3. The IBRM will be considering other alternatives, such as allowing a validation link to be embedded into the physical representation of an invoice or allowing the attachment of a validated e-Invoice (retrieved through the portal) to a physical representation of the invoice as many clients have raised their concerns on translating the validation link into a QR code.
4. Credit notes can reference multiple invoices as per UBL 2.1 standards.

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