Malaysia PINT Specifications

Frequently Asked Questions (FAQ)

Version 1.0

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https://mdec.my/national-einvoicing/malaysia-pint

SECTION 1 – GENERAL

Question 1: Where can we access the latest version of PINT-MY specifications?
Answer: You can access the latest Peppol Malaysia (PINT-MY) specifications from the following official sources, depending on your purpose:
Production (Mandated/ Live Environment)
https://docs.peppol.eu/poac/my/
Latest/ Upcoming Updates (Testing & Reference)
https://test-docs.peppol.eu/pint/pint-my/

Note:

For implementation and compliance, always refer to the Production (mandated) version. The test documentation is provided for early review and preparation of upcoming changes.

Question 2: Which PINT-MY version is currently enforced, and what has changed?
Answer:
Current enforced version: **PINT-MY v1.2.1.**
Next version: **PINT-MY v1.3.0**, published on 8 December 2025 and mandatory implementation from 9 March 2026.
Version status can be checked at: https://peppol.org/documentation/technical-documentation/post-award-documentation/
All changes between versions are listed in the release notes.
PINT-MY V1.2.1: https://docs.peppol.eu/poac/my/pint-my/specialized-release-notes/
PINT-MY v1.3.0: https://docs.peppol.eu/poac/my/2025-Q4/pint-my/specialized-release-notes/

Question 3: When will PINT-MY 1.2.1 be enforced?
Answer: PINT-MY 1.2.1 is already mandated/enforced since 15th September 2025.

Question 4: What is difference between PINT-MY and global PINT?
Answer: PINT-MY is Malaysian localised version of global PINT, it uses shared part of global part as-is, localise the aligned part and adds distinct information to facilitate Malaysian requirements

Question 5: How often are PINT Global and PINT-MY updated in a year?
Answer: Generally, updates to PINT Global and PINT-MY are released twice a year, typically in Quarter 2 and Quarter 4 (around May and November). Any updates published by OpenPeppol will be communicated via official email notifications. MDEC will subsequently notify service providers through the established email communication channels once the latest release has been published.

Question 6: Does PINT-MY applies beyond Invoice & Self-Billing?
Answer: No, global PINT as well as PINT-MY only applies to billing process i.e. Invoice, credit note, self-billing invoice, self-billing credit note etc. not to any other process or document e.g. order, order response, despatch advice etc.

Question 7: How do I resolve validation errors related to missing mandatory UBL fields?

Answer: That's simple, add the missing mandatory UBL fields with correct and relevant information to resolve these errors.

Question 8: Is LHDN UUID mandatory in PINT-MY, and how should it be populated?

Answer: No, it is only mandatory if the document has already been validated with LHDN and being exchanged via Peppol network for distribution to the buyer. If the suppliers is not mandated for LHDN validation or if the document is being shared in PINT-MY format before LHDN validation then LHDN is not mandatory.

Question 9: Can buyers or customers check if an invoice has been validated with LHDN under the Peppol Network?

Answer: Yes, under the Peppol Network through PINT-MY, the buyers can verify whether the invoice has been validated with LHDN or not using the public validation url link provided by the supplier.

Question 10: Are PINT-MY fields aligned with LHDN's structure?

Answer: Yes. The PINT-MY semantic model is now aligned with LHDN's structure, with the only differences being in the **schemeIDs** (e.g., TIN, SST, VAT, GST, BRN, NRIC, ARMY, PASSPORT) etc.

Question 11: **How should the Tourism Tax (TTx) be represented in PINT-MY UBL documents?**

Answer: Tourism Tax (TTx) is a flat rate (RM10.00 per room per night) imposed on non-Malaysian tourists staying in registered accommodation. It is not percentage-based and thus handled distinctly from SST.

Question 12: How should the TIN be represented when a document includes Tourism Tax (TTx)?

Answer: TIN placement varies based on the supplier's tax scheme. For detailed guidance, see section 4.0 Local Tax Information in the PINT-MY documentation: https://docs.peppol.eu/poac/my/pint-my/bis/.

SECTION 2 – PEPPOL PINT-MY vs LHDN SDK

Question 13: What is the mapping between Malaysia's SDK e-Invoice types and Peppol's UNCL1001 code list?

Answer: Both SDK and PINT-MY use the cbc:InvoiceTypeCode element under **/ubl:Invoice**.
SDK path: **/ubl:Invoice/cbc:InvoiceTypeCode** → SDK e-Invoice Types
PINT-MY path: **/ubl:Invoice/cbc:InvoiceTypeCode** → Peppol UNCL1001 Code List

Please note that PINT-MY supports only a subset of the UNCL1001 document types. The supported mappings are listed below:

SDK e-Invoice Type	Description	Peppol UNCL1001 Code	Peppol Description
01	Invoice	380	Commercial Invoice
02	Credit Note	381	Credit Note
03	Debit Note	383	Debit Note
04	Refund Note	381	Credit Note
11	Self-billed Invoice	389	Self-billed Invoice
12	Self-billed Credit Note	261	Self-billed Credit Note
13	Self-billed Debit Note	389	Debit Note
14	Self-billed Refund Note	261	Self-billed Credit Note

Only the above-listed codes are supported in PINT-MY. Any other codes from UNCL1001 are not in current scope.

Clarification:
When converting from PINT-MY (Peppol) to LHDN SDK format, service providers must use document business context (e.g., total amount sign, tax treatment, or reference linkage) to determine whether the document represents an invoice, debit note, or credit/refund note.

Example:
Positive value adjustments → 383 (Debit Note)
Negative adjustments or refund to buyer → 381 (Credit Note / Refund Note)
This ensures interoperability when the base XML uses PINT-MY as input and requires downstream mapping to LHDN SDK structures.

Question 14: How do we map Malaysian SDK payment method codes to Peppol's UNCL4461 list?

Answer: Both use **cbc:PaymentMeansCode under /ubl:Invoice/cac:PaymentMeans**.

SDK path: **/ubl:Invoice/cac:PaymentMeans/cbc:PaymentMeansCode** → SDK Payment Methods

PINT-MY path: **/ubl:Invoice/cac:PaymentMeans/cbc:PaymentMeansCode** → Peppol UNCL4461 List

Mapping Table:

SDK Code	SDK Description	Peppol Code	Peppol Description
01	Cash	10	Cash payment
02	Cheque	20	Cheque
03	Bank Transfer	45	Credit Transfer
04	Credit Note	54	Payment by Credit Note
05	Debit Note	55	Payment by Debit Note
06	E-wallet / Digital Wallet	zzz	Local Extension – Digital Wallet
07	Digital Bank	zzz	Local Extension – Digital Bank
08	Others	zzz	Local Extension – Other Payment Means

Note:

Code for 06, 07, and 08 have no equivalent values in Peppol's UNCL4461.

Use code zzz to indicate a locally defined payment means.

To improve interpretability, implementers should accompany **cbc:PaymentMeansCode="zzz"** with a **cbc:PaymentMeansCode/@name** element to describe the method (e.g., "Digital Wallet", "Digital Bank"). Service providers may propose new official payment means to the Peppol governance group for inclusion in future UNCL4461 updates.

Proper documentation must be maintained for any locally extended codes.

Question 15: How do we align SDK Tax Type codes with Peppol's Tax Category identifiers?

Answer: Both systems use the same XML path:

/ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID

SDK path: **/ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID**

SDK Tax Types

PINT-MY path: **/ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID**

Peppol Aligned Tax Category Codes

Mapping Table:

SDK Tax Type	SDK Description	Peppol Code	Peppol Tax Category
01	Sales Tax	SA	Taxable
02	Service Tax	SE	Taxable
03	Tourism Tax	TTX	Taxable
04	HVG	HVG	High-Value Goods Tax
05	LVG	LVG	Low-Value Goods Tax
06	Not Applicable	O	Outside scope of Tax
E	Exempt	E	Exempted from Tax

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Question 16: Which fields should be used for TIN, BRN, and SST, and what are their correct scheme IDs?

Answer: The Peppol codelist for Identifier schemes (ICD) currently includes only 0230 – National e-Invoicing Framework, issued by MDEC for organization identifiers.

Reference: **Peppol ICD Code List**

However, based on PINT-MY specifications, the following structure applies for Malaysian identifiers:

Identifier Type	XML Field	Example	Scheme ID
TIN (Tax Identification Number)	<cac:PartyTaxScheme> <cbc:CompanyID>	TINID	GST
BRN (Business Registration Number)	<cac:PartyLegalEntity> <cbc:CompanyID>	2023010000001	*(no scheme ID required)*
SST (Sales and Service Tax Number)	<cac:PartyTaxScheme> <cbc:CompanyID>	SSTRegistrationID	VAT

Note:

TIN and SST are placed under **PartyTaxScheme**.

BRN is placed under **PartyLegalEntity**.

Ensure the Tax Scheme ID matches the value specified above (GST for TIN, VAT for SST).

These fields apply both for Seller (**AccountingSupplierParty**) and Buyer (**AccountingCustomerParty**) as per transaction context.

Clarification:

Multiple SST Registrations:

Some businesses may have both Sales and Service Tax registrations (both under SST umbrella).

PINT-MY allows representing multiple SST registrations using separate **cac:PartyTaxScheme** blocks**,** each with **cbc:ID>VAT</cbc:ID>** but different registration numbers.

This approach follows **PINT BIS guidance on multi-registration**:

Example – one entry for Sales Tax ID, another for Service Tax ID.

Both share the same **schemeID="VAT"** to indicate they belong under the SST framework.

Ensure each block includes the appropriate **cbc:CompanyID** to distinguish the registration types.

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Question 17: Is the LHDN Unique Identifier (BTMY-001 – cbc:UUID) required in the Credit Note, and where should it be placed?

Answer: The **cbc:UUID** element (previously known as: BTMY-001 – LHDN Unique Identifier Number) is now deprecated from the Nov 2025 release.

This is now moved under **AdditionalDocumentReference**[cbc:DocumentTypeCode = "938" segment, the new field is **cbc:ID**.

For Invoice and Credit Note: The same field may appear within an **AdditionalDocumentReference** segment, where **cbc:DocumentTypeCode = "938"** (Tax Validation) refers back to the original validated Invoice.

There is no need to generate a new LHDN UUID for the Credit Note itself.

In summary:

Include the original Invoice's UUID in the Credit Note.

The Credit Note does not receive its own LHDN Unique ID; it references the source document.

Question 18: Does PINT-MY expect XML to contain "T01" for Sales Tax and "T02" for Service Tax, or just "SA" and "SE"?

Answer: PINT-MY does not require additional sub-codes such as T01 or T02. Sales Tax and Service Tax are represented simply by the codes "SA" and "SE" respectively.

Reference Mapping Recap:

Local Tax Type	PINT-MY Tax Code	Description
Sales Tax (01)	SA	Taxable
Service Tax (02)	SE	Taxable

Therefore, when sending the invoice XML, only "SA" or "SE" is used; "T01" or "T02" should not be included. Detailed differentiation between sales and service tax occurs outside Peppol exchange, within LHDN's reporting domain.

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Question 19: If "380 – Commercial Invoice" maps to multiple SDK types (Invoice, Debit Note), how does the intermediary know which is which?

Answer: The Peppol code 380 – Commercial Invoice is used as a base for several Malaysian document types, but not all. Some types have now been remapped for better alignment.

SDK Type	Peppol UNCL1001	Description
01 – Invoice	380	Commercial Invoice
03 – Debit Note	383	Debit Note
04 – Refund Note	381	Credit Note

Explanation:

The code 380 remains the base for *Invoice*, but **380** and 381 are now distinguished for *Debit Note* and *Refund Note* respectively.

This change ensures downstream clarity during transformations between PINT-MY and LHDN SDK, especially when PINT-MY is the source format.

When mapping back to SDK or reporting to LHDN, service providers can therefore unambiguously determine document type from UNCL1001.

Design Rationale:

PINT-MY aligns with Peppol's minimal code expansion principle, but national deviations (like 383 for Debit Note, 381 for Refund Note) are allowed to maintain fidelity with Malaysia's SDK types.

Implementation must use consistent **cbc:InvoiceTypeCode** values per this table for accurate round-trip conversion between PINT-MY and SDK.

Question 20: When specifying a Buyer's SST Number, should this information be included in the PINT-MY invoice?

Answer: No. If the Buyer's SST Number is specified, it must be omitted when transmitting through PINT-MY, because the platform permits only one of TIN or SST in the Buyer block.

Reason: PINT-MY validation rules reject invoices that contain both identifiers for the Buyer.

Effect: You must omit Buyer SST information if Buyer TIN is already present, to avoid schema validation rejection.

Recommendation: The business rule should be updated in future releases to allow more flexible Buyer identification, but currently only one identifier is permitted.

Current Limitation: PINT-MY allows either Buyer TIN or Buyer SST, not both.

Question 21: Why is the Supplier Company ID (TIN) currently tagged as "GST" in the XML?

Answer: At present, "TIN" is not accepted as a valid **schemeID** in the Peppol specification. Hence, as a temporary workaround, implementers use:

Identifier	schemeID Used	Note
TIN	GST	Used as placeholder because TIN is not recognized in current Peppol Scheme ID list
SST	VAT	Represents the SST Registration Number

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Question 22: Why does PINT-MY reject Buyer details when more than one TaxScheme is present (e.g. TIN + SST)?

Answer: This is due to a **rule enforcement gap** in PINT-MY validation logic. Currently, the Buyer block accepts **only one TaxScheme**, and **Validex** validation fails if more than one scheme is present in the payload.

Example:

```
<cac:PartyTaxScheme>
        <cbc:CompanyID>SSTREG123</cbc:CompanyID>
        <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
</cac:PartyTaxScheme>

Valid (only one scheme)
<cac:PartyTaxScheme>
        <cbc:CompanyID>SSTREG123</cbc:CompanyID>
        <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
</cac:PartyTaxScheme>
<cac:PartyTaxScheme>
        <cbc:CompanyID>TIN987654321</cbc:CompanyID>
        <cac:TaxScheme>
                <cbc:ID>GST</cbc:ID>
        </cac:TaxScheme>
</cac:PartyTaxScheme>
```

Invalid in current PINT-MY rule - multiple schemes not accepted.

Recommendation: PINT-MY business rule should be revised to allow Buyer TIN + SST coexistence in future versions, especially to support B2B exemption scenarios where both may be relevant.

Question 23: How should the Supplier's TaxScheme be interpreted (AAL, VAT, GST etc.)?

Answer: There are three major Supplier TaxScheme conditions, described as follows:

Scenario	TaxScheme Code	Purpose	Current Usage
(a) Former Tourism Tax	AAL	Tourism Tax Registration	*For Tourism Tax*
(b) SST Registration	VAT	SST Registration Number	*Currently used for SST*
(c) Non-SST / TIN	GST	Generic Tax Identification Number (TIN)	*Used for TIN representation*

Clarification:
AAL is reserved for Tourism Tax.
VAT represents SST registration.
GST is used to denote TIN, as a substitute until a dedicated "TIN" Scheme ID is introduced in Peppol.

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Question 24: What about Buyer TaxScheme values (VAT vs non-VAT)?

Answer: For the **Buyer (AccountingCustomerParty)**:

When TaxScheme = VAT → refers to SST registration.

When TaxScheme ≠ VAT → the CompanyID should contain the Buyer's TIN, and the TaxScheme used should be "GST".

Buyer Condition	TaxScheme	CompanyID Value	Meaning
Buyer has SST registration	VAT	Buyer's SST Number	SST Registered Buyer
Buyer does not have SST registration	GST	Buyer's TIN	Non-SST Registered Buyer

Question 25: Documentation shows both generic and specific TaxScheme guidance - which takes precedence?

Answer: Both are technically valid but should be interpreted by context:

The generic rule (using Buyer's TIN under PartyTaxScheme) applies when the Buyer is not SST-registered.

The specific rule (VAT = SST, GST = TIN) provides the current practical mapping consistent with Peppol's accepted scheme identifiers.

Therefore:

Supplier TIN	GST scheme
Supplier SST	VAT scheme
Buyer TIN	GST scheme
Buyer SST	VAT scheme
AAL	Tourism Tax

Question 26: What is the difference between Seller's TIN and Seller's Tax Registration Identifier? Is the Seller's Tax Registration Identifier the same as the BRN?

Answer: Not exactly. The distinction lies in the context of taxation and usage within Peppol versus LHDN's definition.

Identifier	Meaning in Peppol/PINT-MY	LHDN Context	Notes
TIN	Company's Tax Identification Number used for LHDN income tax profile	Issued by LHDN	Represents the entity's main tax identity
Tax Registration Identifier	Used in Peppol for **transactional tax identification**, specifically **SST** (Sales and Service Tax)	Registered with RMCD (Royal Malaysian Customs)	Refers to the company's indirect tax registration
BRN	Business Registration Number (from SSM or equivalent authority)	Generic business identity	Not directly treated as "Tax Registration Identifier" in Peppol; used as part of organization identification

Therefore:

Seller's Tax Registration Identifier = SST Registration Number (not BRN)

Seller's TIN = LHDN-issued income tax number

BRN = General company registration number used in Peppol IDs, not for taxation

Reference: PINT-MY ruleset ibt-031 and examples in Section 2.1.1 of the specification.

Important: Peppol is primarily designed for business document exchange, and its tax context focuses on transactional taxes (e.g., SST), *not* the broader tax profile managed by LHDN.

Question 27: What falls under "VAT" in PINT-MY? Is there a code list or reference for it?

Answer: There is no specific public code list for this. The "VAT" scheme ID in PINT-MY is repurposed to represent SST (Sales and Service Tax) for Malaysia.

This interpretation is controlled by Malaysia-specific Peppol rulesets, not the global ISO list. Hence, wherever you see schemeID="VAT", it should be understood in the local Malaysian context as SST Registration.

Reference: PINT-MY TaxScheme ruleset and national customization applied through PINT-MY business rules.

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Question 28: Why is the TIN value placed under <cbc:CompanyID> and labelled as schemeID="GST"? Isn't this misleading?

Answer: Yes, it appears counterintuitive, but this is due to code limitations in the current ISO 6523 ICD list and Peppol's ICD codelist.

Neither list currently includes "TIN" or "SST" as valid scheme identifiers.

As a temporary workaround, implementers must use the closest available existing codes:

Actual Identifier	Temporary schemeID Used	Reason
TIN (Tax Identification Number)	GST	Placeholder; "TIN" not recognized in current ISO/ICD codelist
SST (Sales and Service Tax)	VAT	Placeholder for SST Registration ID
Tourism Tax (AAL)	AAL	Available in latest version of PINT-MY

Note: The labelling is intentionally consistent across Malaysia-specific documents to maintain interoperability, even though it does not perfectly match the literal meaning of "GST" or "VAT".

Resolution Path: Once Peppol or ISO releases official identifiers for "TIN" and "SST", these placeholders will be replaced accordingly in future PINT-MY schema updates.

Question 29: LHDN uses listID values "CLASS" and "PTC" in commodity classification. What are the corresponding values in PINT-MY?

Answer: In PINT-MY, the classification follows the UNCL7143 code list, and the mapping is as follows:

LHDN listID	PINT-MY Equivalent	Description
CLASS	CG Code	Commodity Group Code
PTC	HS Code	Harmonized System Code

Reference: PINT-MY mapping aligned with UN/CEFACT Recommendation 20 and UNCL7143 conventions.

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SECTION 3 – TECHNICAL AND PROCESSES

Question 30: Is there an example of an invoice containing a validated QR code, and where should the QR code be placed in the UBL structure?

Answer: The LHDN QR Code is based on a Validation ID (a long unique identifier issued upon validation). The QR code itself is not transmitted within the invoice; instead, the invoice includes the validation link (long ID) which can later be rendered as a QR code by external systems.

Purpose: To enable LHDN validation tracking.

Where to place it:

The field already exists in PINT-MY's semantic model and syntax binding under the **Validation Link** element.

Summary of Approach:

Attribute	Description
Element	cbc:UUID or cbc:DocumentReference (as per validation reference)
Purpose	Contains the long validation ID returned by LHDN (used to generate QR code)
QR Code Rendering	Generated externally using the URL derived from the validation ID
Note	PINT-MY does not embed the actual QR image inside the invoice XML.

Implementation Tip: When displaying the invoice (PDF or UI), systems may generate the QR code dynamically using the provided validation link.

Question 31: Where and how should Free Trade Agreement, K2 and CertEx be represented in PINT-MY UBL documents?

Answer: PINT-MY reserves dedicated **AdditionalDocumentReference** entries for these trade/compliance artifacts. Use **cbc:DocumentType** to identify the type and **cbc:ID** for the document identifier (certificate number).

Example structure:

```xml
<!-- Free Trade Agreement certificate number -->
<cac:AdditionalDocumentReference>
 <cbc:ID>FTA-123456</cbc:ID>
 <cbc:DocumentType>FreeTradeAgreement</cbc:DocumentType>
 <!-- optional: add Attachment or IssueDate -->
 <cac:Attachment>
  <cbc:EmbeddedDocumentBinaryObject mimeCode="application/pdf">
    ...base64...
  </cbc:EmbeddedDocumentBinaryObject>
 </cac:Attachment>
</cac:AdditionalDocumentReference>

<!-- K2 -->
<cac:AdditionalDocumentReference>
 <cbc:ID>K2-98765</cbc:ID>
 <cbc:DocumentType>K2</cbc:DocumentType>
</cac:AdditionalDocumentReference>

<!-- CertEx -->
<cac:AdditionalDocumentReference>
 <cbc:ID>CERTEX-202409</cbc:ID>
 <cbc:DocumentType>CertEx</cbc:DocumentType>
</cac:AdditionalDocumentReference>
```

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Question 32: Where should implementers place the LHDN Unique Identifier Number in the invoice XML?

Answer: The designated location is an AdditionalDocumentReference where **cbc:DocumentType = "938"** and the identifier is carried in **cbc:ID**

Example structure:

```
<cac:AdditionalDocumentReference>
 <cbc:ID>LHDN-UUID-xxxxxxxx-xxxx</cbc:ID>
 <cbc:DocumentType>938</cbc:DocumentType> <!-- Tax Validation -->
</cac:AdditionalDocumentReference>
```

Notes & semantics

- This **cbc:ID** is the long validation ID returned by LHDN (the same ID that can be rendered as a QR code or converted to a validation URL).
- For Credit Notes that reference a validated invoice, the Credit Note should include the original invoice's LHDN UUID in an AdditionalDocumentReference with DocumentType 938 to indicate the original tax-validated invoice.
- Validate uniqueness/format per LHDN guidance; add a Schematron rule to ensure presence when the invoice has been validated or when the invoice DocumentType indicates tax validation.

Question 33: How should shipment-related "other charges" be represented in PINT-MY (e.g., freight, handling)?

Answer: Use the **cac:Delivery/cac:Shipment/cac:FreightAllowanceCharge** structure (or **cac:AllowanceCharge** at line or invoice level depending on semantics).

Example structure:

```
<cac:Delivery>
  <cac:Shipment>
   <cac:FreightAllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>Fuel surcharge</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="MYR">15.00</cbc:Amount>
   </cac:FreightAllowanceCharge>
  </cac:Shipment>
 </cac:Delivery>
```

Guidance

- Use FreightAllowanceCharge inside Shipment when the charge relates specifically to shipment. Use AllowanceCharge at line or header level for generic discounts/charges.
- In the semantic model add/verify Business Term(s) that map to these XML elements and ensure syntax binding references are aligned.

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Question 34: What is the new BGMY-02 Tax Total segment for? Can I use it instead of cac:ClassifiedTaxCategory?

Answer: BGMY-02 Tax Total was introduced to align with LHDN's internal data structure and to support special tax types like Tourism Tax, which requires additional fields (**cbc:PerUnitAmount** and **cbc:BaseUnitMeasure**). This segment makes it easier to map PINT-MY data to LHDN's system.

No, it does not replace cac:ClassifiedTaxCategory. You must still use cac:ClassifiedTaxCategory as before. BGMY-02 is an additional segment that works alongside cac:ClassifiedTaxCategory, not a replacement for it.

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Question 35: What is the purpose of BTMY-024 (Price Extension Amount), what is its correct XML location, and does PINT-MY validate it?

Answer: BTMY-024 represents the price extension amount for an individual invoice line - i.e., the monetary amount for the item before applying taxes, charges, or discounts.

In the PINT-MY XML model this maps to the line-level element:
Example structure:

```
<cac:InvoiceLine>
 <cbc:ID>1</cbc:ID>
 <cbc:InvoicedQuantity unitCode="EA">10</cbc:InvoicedQuantity>
 <cac:Price>
  <cbc:PriceAmount currencyID="MYR">50.00</cbc:PriceAmount>
 </cac:Price>
 <!-- Correct location for BTMY-024 -->
 <cac:ItemPriceExtension>
  <cbc:Amount currencyID="MYR">500.00</cbc:Amount> <!-- BTMY-024 -->
 </cac:ItemPriceExtension>
</cac:InvoiceLine>
```

Purpose & Semantics
- **cac:ItemPriceExtension/cbc:Amount** (BTMY-024) is intended to carry the line subtotal exclusive of taxes and additional charges - typically *UnitPrice × Quantity* before discounts/taxes.
- This field was introduced to align PINT-MY with LHDN mappings and reporting expectations; LHDN expects this precise value in their ingestion model.

Validation
- PINT-MY Schematron does NOT validate BTMY-024 (i.e., it's not enforced by the jurisdictional Schematron rules).
- Despite lacking Schematron validation, the field is mandatory from a business mapping perspective for LHDN interoperability. Omitting or mis-populating it will cause downstream mapping/reporting issues with LHDN.

Implementation guidance
1. **Populate automatically** from your pricing engine: ItemPriceExtension = Round(UnitPrice × InvoicedQuantity, currencyPrecision).
2. **Rounding:** Follow the national currency rounding rules. Store the currency precision (2 decimals for MYR) and apply consistent rounding (half-up or the scheme used by your ERP). Document any tolerated rounding delta in integration notes.
3. **Consistency checks (recommended):** Although not Schematron-enforced, implement local assertions to guard against mismatches:
   - abs(ItemPriceExtension − (PriceAmount × InvoicedQuantity)) ≤ RoundingTolerance
4. **Currency:** Ensure currencyID matches invoice currency and other monetary nodes (tax amounts, line totals).
5. **Downstream mapping:** When mapping to LHDN payloads, prefer **cac:ItemPriceExtension/cbc:Amount** as the authoritative pre-tax line amount.

Question 36: How are e-Invoice references handled in Peppol PINT-MY?

Answer: In SDK, documents may reference another document (e.g., Credit Note referencing Invoice). In PINT-MY, this is represented through **cac:BillingReference** and **cac:InvoiceDocumentReference**.

Example Structure:

```
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
   <cbc:ID>INV-2024-001</cbc:ID>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
```

The same applies to Self-billed documents referencing supplier invoices.

Question 37: How are discounts and rounding handled in PINT-MY vs SDK?

Answer: Both models follow ISO/UBL standards. Discounts appear in **cac:AllowanceCharge** elements, while rounding is captured in **cbc:RoundingAmount**.

Ensure the values are consistent across line-level and document-level totals to avoid validation failures.

Question 38: Are there differences between LHDN SDK and Peppol PINT-MY for self-billed invoices?

Answer: Yes. Self-billed transactions follow the same structural rules but difference in the business context:
   i.   The Buyer issues the invoice instead of the Seller.
   ii.   AccountingSupplierParty will be the invoice receiver.
   iii. AccountingCustomerParty will be the invoice sender.

These are supported using the standard Peppol Self-billed document types (389, 261, 383 as applicable).

Question 39: How are buyer/seller party identifiers managed in cross-border cases?

Answer: In cross-border transactions, the seller and buyer identifiers must comply with the Peppol Identifier Scheme rules (ISO 6523 ICD list).
   • For Malaysian parties, use schemeID="0230".
   • For foreign entities, use their registered ICD scheme (e.g., 0088 for GLN, 9925 for AU ABN).

This ensures global interoperability across Peppol participants.

Question 40: How should suppliers handle document cancellation or replacement?

Answer: PINT-MY does not include a cancellation mechanism within the invoice XML. Cancellations or replacements are handled by:
   • Sending a Credit Note (type 381) referencing the original invoice ID, or
   • Using SDK-specific cancellation workflows outside Peppol message exchange.

When sending through Peppol, use **cac:BillingReference** to identify the replaced or cancelled invoice.

https://mdec.my/national-einvoicing/malaysia-pint