

# LATEST UPDATE ON E-INVOICING AND STAMP DUTY

June 2025



# GLOSSARY

Abbreviations / Acronyms	Descriptions
FY	Financial Year
Guideline 4.4	E-Invoice Guideline (Version 4.4) dated 5 June 2025
Guideline 4.3	E-Invoice Guideline (Version 4.3) dated 18 March 2025
IRBM	Inland Revenue Board of Malaysia
Specific Guideline 4.2	E-Invoice Specific Guideline (Version 4.2) dated 5 June 2025
Specific Guideline 4.1	E-Invoice Specific Guideline (Version 4.1) dated 21 February 2025

## A. E-INVOICING

The IRBM has published the following in relation to e-Invoice on 5 June 2025: -

- **Guideline 4.4** to replace Guideline 4.3; and
- **Specific Guideline 4.2** to replace Specific Guideline 4.1

The above can be downloaded from IRBM's website at <https://www.hasil.gov.my/en/e-invoice/>

### Key Highlights >>

#### 1. Mandatory Implementation Timeline and the Corresponding Interim Relaxation Period

Phase	Taxpayers with an annual turnover or revenue (*)	Implementation Dates	Interim Relaxation Period (or Grace Period) (^)
1	More than RM100 million	1 August 2024	1 August 2024 to 31 January 2025
2	More than RM25 million and up to RM100 million	1 January 2025	1 January 2025 to 30 June 2025
3	More than RM5 million and up to RM25 million	1 July 2025	1 July 2025 to 31 December 2025
4	More than RM1 million and up to RM5 million	1 January 2026	1 January 2026 to 30 June 2026
5	Up to RM1 million	1 July 2026	1 July 2026 to 31 December 2026

(\*) Based on annual turnover or revenue for FY 2022.

#### **Phase 3 – For those who opted for Grace Period**

=> Due date for first consolidated e-Invoice / self-billed e-Invoice is **on or before 7 August 2025.**

# 1. Mandatory Implementation Timeline and the Corresponding Interim Relaxation Period (Cont'd)

For new businesses or operations commencing from years 2023 to 2025, implementation dates are set out below: –

New Businesses or Operations Commencing from	Implementation Dates
Years 2023 to 2025	▪ <b>1 July 2026</b> if annual turnover or revenue is at least RM500,000
Year 2026 onwards	▪ <b>1 July 2026; OR</b> ▪ <b>Upon the commencement of operations</b>

*Note: If the first year's turnover or revenue is less than RM500,000, the implementation date would be 1 January in the second year following the year in which total annual turnover or revenue reached RM500,000. More details are expected to be announced in near future.*

*(^) With conditions. Non-compliance penalty [i.e. on conviction, be subject to a fine of not less than RM200 and not more than RM20,000 or to imprisonment for a term not exceeding six (6) months or both, for **EACH non-compliance**] will still be applicable if taxpayers do not comply with the IRBM's requirements during the Grace Period.*

## 2. Consolidated E-Invoice

Types of activity / transaction where consolidated e-Invoice is **not** allowed have been **expanded** to include all industries with any single transaction with a value exceeding RM10,000. Effective 1 January 2026, e-Invoice is required for any single transaction with a value exceeding RM10,000 (applicable for **ALL** industries).



## B. STAMP DUTY



On 6 June 2025, the IRBM has announced an exemption on stamp duty pertaining to **employment contract**. Key highlights are as follows: –

Employment Contract Signed	Exemption on Stamp Duty	Waiver of Late Stamping
Prior to 1 January 2025	Yes	Yes
From 1 January 2025 to 31 December 2025	No	Yes – provided that relevant employment contracts are stamped <b>on or before 31 December 2025</b> .
1 January 2026 onwards	No	No



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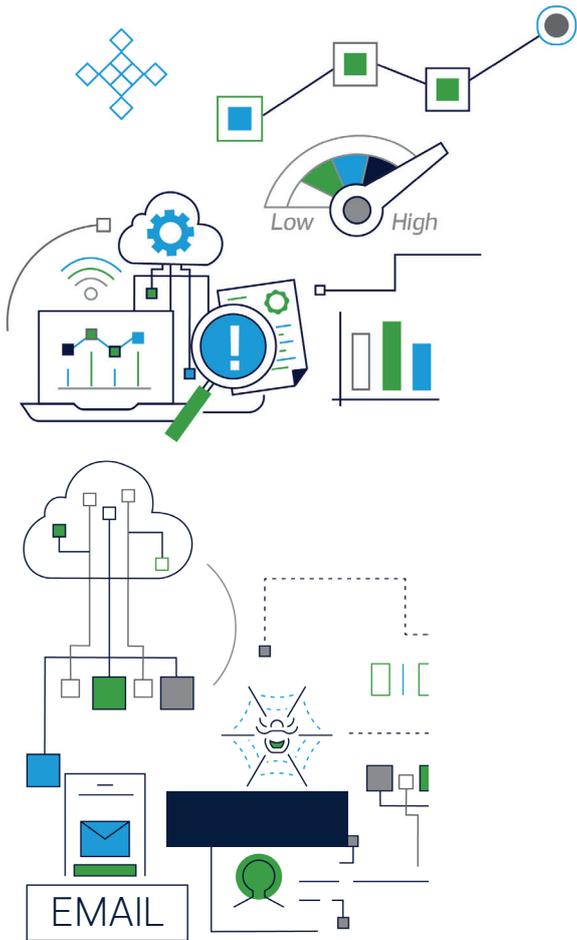
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