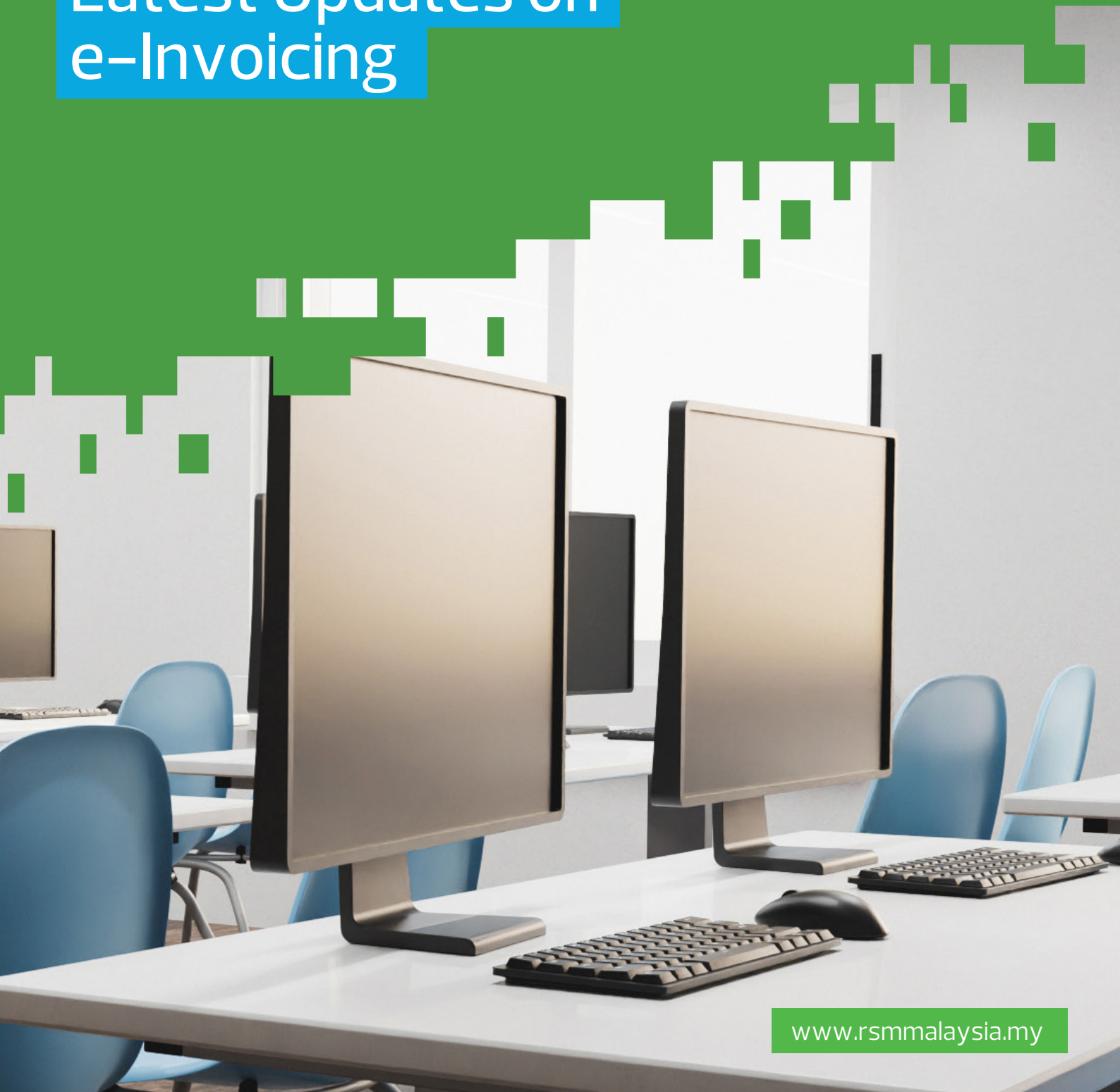


December 2025

Latest Updates on e-Invoicing



GLOSSARY

Abbreviations / Acronyms	Descriptions
FAQs	Frequently Asked Questions
FY	Financial Year
Guideline 4.6	E-Invoice Guideline (Version 4.6) dated 7 December 2025
Guideline 4.5	E-Invoice Guideline (Version 4.5) dated 7 July 2025
IRBM	Inland Revenue Board of Malaysia
Specific Guideline 4.5	E-Invoice Specific Guideline (Version 4.5) dated 7 December 2025
Specific Guideline 4.4	E-Invoice Specific Guideline (Version 4.4) dated 12 September 2025
YA	Year of Assessment

The IRBM has published the following in relation to e-Invoice in December 2025: –



(a) **Guideline 4.6** (replacing Guideline 4.5)



(b) **Specific Guideline 4.5** (replacing Specific Guideline 4.4)



(c) **Updated General FAQs**



(d) **Compliance Review Framework for E-Invoice** (available in Malay version only)

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




Key Highlights

1. Revised Mandatory Implementation Timeline and Corresponding Interim Relaxation Period

Phase	Taxpayers with an annual turnover or revenue (*)	Implementation Date (Note 1)	Interim Relaxation Period (or Grace Period) (Note 2)
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	Up to RM5 million (Note 3)	1 January 2026	1 January 2026 to 30 June 2026

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

Note 1: For new businesses or operations commencing from years 2023 to 2025, implementation dates are set out below: –

New Businesses or Operations Commencing from	Implementation Date
Years 2023 to 2025	<ul style="list-style-type: none"> 1 July 2026 if annual turnover or revenue is at least RM1 million.
Year 2026 onwards 	<ul style="list-style-type: none"> 1 July 2026; OR Upon commencement of operations whichever later. <p><i>If the first year's turnover or revenue is less than RM1 million, the implementation date would be 1 January in the second year following the year in which total annual turnover or revenue reached RM1 million.</i></p>



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

Note 2: Please note that the above is subject to 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 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.

Note 3: Taxpayers (e.g. individuals, partnerships, companies, cooperatives etc) with an annual turnover or revenue of below RM1 million are currently exempted* from issuing e-Invoice, including issuance of self-billed e-Invoice.

However, the following taxpayers would **NOT** qualify for such exemption: –

Taxpayer with non-individual shareholder(s) (or equivalent) with annual turnover or revenue of at least RM1 million.

or

Taxpayer is a subsidiary of a holding company with annual turnover or revenue of at least RM1 million.

or

Taxpayer has related company / joint venture with annual turnover or revenue of at least RM1 million.

**subject to changes from time to time.*



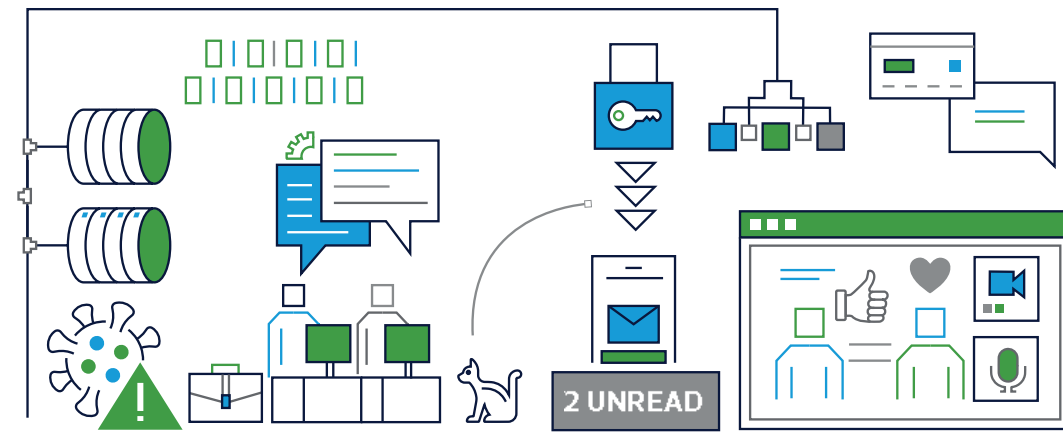
2. Compliance Review Framework for E-Invoice [Effective 15 December 2025]

Areas	Key Highlights
a. Objective of Compliance Review	To promote voluntary compliance with tax laws / rules pertaining to e-Invoice.
b. Method of Compliance Review	<ul style="list-style-type: none">Comprehensive review (including interview session with taxpayers and review will be carried out in taxpayer's premises or other premises / locations agreed between taxpayer and IRBM).Taxpayers will be notified at least 14 calendar days prior to the visit.
c. Covering YAs	Up to 2 YAs.
d. Time Limit	Prosecution can be initiated within 12 years from the year of offence.
e. Case Selection	Based on analysis, risk criteria and various sources of information (subject to changes from time to time).
f. Duration	1 to 3 days (may be extended depending on factors such as complexity of the transactions, type of records or level of co-operation given by the taxpayers).
g. What will be reviewed?	<p>All documents –</p> <ul style="list-style-type: none">Relevant sales documents (e.g. invoice, receipt).Relevant purchase documents (e.g. invoice, order form).Relevant records in relation to debit note, credit note and refund note.All other sources of document. <p><i>The above list is not exhaustive.</i></p>



2. Compliance Review Framework for E-Invoice [Effective 15 December 2025] (Cont'd)

Areas	Key Highlights
h. Findings	<ul style="list-style-type: none"> Letter of findings will be issued according to categories e.g. compliant, non-compliant or exempted. Non-compliance taxpayers will also be issued e-Invoice non-compliance statement and compound application letter. Taxpayers have the rights to appeal / object within 18 calendar days from the date of such letter, by submitting grounds of appeal and relevant supporting documents.
i. Completion	<ul style="list-style-type: none"> Compliance review case must be completed within 90 days* from the date of commencement of review. <p><i>*Except where further verification is required.</i></p> <ul style="list-style-type: none"> Review which has been completed for a particular YA / issues will not be re-opened for review except where there are other issues / new information made available in respect of such YA.
j. Voluntary Disclosure	<p>Taxpayers may opt for voluntary disclosure (in writing) after the implementation timeline and any time prior to commencement of the compliance review.</p>



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PERSONAL TAX

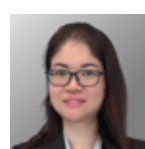


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