

January 2026

Latest Development on e-Invoicing

GLOSSARY

Abbreviations / Acronyms	Descriptions
FAQs	Frequently Asked Questions
FY	Financial Year
IRBM	Inland Revenue Board of Malaysia
Specific Guideline 4.6	E-Invoice Specific Guideline (Version 4.6) dated 5 January 2026
Specific Guideline 4.5	E-Invoice Specific Guideline (Version 4.5) dated 7 December 2025
YA	Year of Assessment

The IRBM has published the following in relation to e-Invoice on 5 January 2026: –



(a) **Specific Guideline 4.6** (replacing Specific Guideline 4.5); and



(b) Updated **General FAQs**.

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 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 31 December 2026 (extended from 6 months to 1 year)

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

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

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>

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.
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**subject to changes from time to time.*



2. Consolidated E-Invoice

Effective 1 January 2026, consolidated e-Invoice is allowed for **wholesalers and retailers of construction materials*** except for any single transaction with a value exceeding RM10,000 (applicable for all industries) or where the buyer requested for an e-Invoice.

**Previously, consolidated e-Invoice is NOT allowed for these industries and e-Invoice is required to be issued for each transaction.*



KEY CONTACTS



Dato' Robert Teo
Managing Partner
☎ +603 2610 2886
✉ robertteo@rsmmalaysia.my

CORPORATE TAX COMPLIANCE



Anston Cheah
Executive Director
☎ +603 2610 2829
✉ anston.cheah@rsmmalaysia.my



Nicole Chong
Director
☎ +603 2610 2830
✉ nicole.chong@rsmmalaysia.my

TAX ADVISORY



Anston Cheah
Executive Director
☎ +603 2610 2829
✉ anston.cheah@rsmmalaysia.my



Lee Pei Fern
Senior Manager
☎ +603 2610 2995
✉ leepf@rsmmalaysia.my

INDIRECT TAX



Anston Cheah
Executive Director
☎ +603 2610 2829
✉ anston.cheah@rsmmalaysia.my



Mayadevi Karpayah
Director
☎ +603 2610 2831
✉ mayadevi@rsmmalaysia.my

TAX AUDIT & INVESTIGATION



Anston Cheah
Executive Director
☎ +603 2610 2829
✉ anston.cheah@rsmmalaysia.my



Rachel Low
Associate Director
☎ +603 2610 2988
✉ lowwl@rsmmalaysia.my

PERSONAL TAX

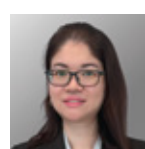


Mayadevi Karpayah
Director
☎ +603 2610 2831
✉ mayadevi@rsmmalaysia.my



Lynda Harun
Associate Director
☎ +603 2610 2832
✉ lynda@rsmmalaysia.my

TRANSFER PRICING



Carolyn Kam
Executive Director
☎ +603 2610 2996
✉ carolyn.kam@rsmmalaysia.my



Athirah Mior Shahar
Associate Director
☎ +603 2610 2997
✉ athirah.shahar@rsmmalaysia.my



RSM Tax Consultants (Malaysia) Sdn Bhd

Johor Bahru Office

General Email info@rsmmalaysia.my
Website www.rsmmalaysia.my