

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 <i>(extended from 6 months to 1 year)</i>

(*) 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; ORUpon 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.
--	----	--	----	---

**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
✉️ roberteo@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 AUDIT & INVESTIGATION



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



Rachel Low
Associate Director
📞 +603 2610 2988
✉️ lowwl@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

PERSONAL TAX



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



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

INDIRECT TAX



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



Mayadevi Karpayah
Director
📞 +603 2610 2831
✉️ mayadevi@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



CONTACT US

RSM Tax Consultants (Malaysia) Sdn Bhd

5th Floor, Penthouse, Wisma RKT,
Block A, No.2 Jalan Raja Abdullah Off Jalan Sultan Ismail,
50300 Kuala Lumpur,
Malaysia

Johor Bahru Office

Suite 16-02, Level 16, Menara Landmark,
No. 12, Jalan Ngee Heng,
80888 Ibrahim International Business District,
Johor Bahru, Johor, Malaysia

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

RSM Tax Consultants (Malaysia) Sdn Bhd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network.

Each member of the RSM network is an independent accounting and advisory firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London, EC4N 6JJ.

The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

This article is not intended to provide specific business or investment advice. No responsibility for any errors or omissions nor loss occasioned to any person or organisation acting or refraining from acting as a result of any material in this website can, however, be accepted by the author(s) or RSM International. You should take specific independent advice before making any business or investment decision.

© 2015-2026 RSM Tax Consultants (Malaysia) Sdn Bhd 199301028967 (283706-D). All rights reserved.