

LATEST UPDATE ON E-INVOICING

February 2025





GLOSSARY

Abbreviations / Acronyms	Descriptions
FAQs	Frequently Asked Questions dated 22 February 2025
FY	Financial Year
Guideline 4.2	E-Invoice Guideline (Version 4.2) dated 21 February 2025
Guideline 4.1	E-Invoice Guideline (Version 4.1) dated 28 January 2025
IRBM	Inland Revenue Board of Malaysia
Specific Guideline 4.1	E-Invoice Specific Guideline (Version 4.1) dated 21 February 2025
Specific Guideline 4.0	E-Invoice Specific Guideline (Version 4.0) dated 28 January 2025

INTRODUCTION

The IRBM has published the following in relation to e-Invoice on 21 and 22 February 2025: –

- **Guideline 4.2** to replace Guideline 4.1
- **Specific Guideline 4.1** to replace Specific Guideline 4.0
- **Updated General FAQs**

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

KEY HIGHLIGHTS

Some of the key highlights: -

1. Mandatory Implementation Timeline and the Corresponding Interim Relaxation Period

Taxpayers with an annual turnover or revenue(*)	Implementation Dates	Interim Relaxation Period (or Grace Period) (^)
More than RM100 million	1 August 2024	1 August 2024 to 31 January 2025
More than RM25 million and up to RM100 million	1 January 2025	1 January 2025 to 30 June 2025
More than RM500,000 and up to RM25 million	1 July 2025	1 July 2025 to 31 December 2025
Up to RM500,000	1 January 2026	1 January 2026 to 30 June 2026

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

For new businesses or operations commencing in year 2023 onwards, implementation dates are set out below: -

New Businesses or Operations Commencing from	Implementation Dates
Years 2023 to 2024	<ul style="list-style-type: none">■ 1 July 2025 if annual turnover or revenue is more than RM500,000; <u>OR</u>■ 1 January 2026 if annual turnover or revenue is up to RM500,000
Year 2025	<ul style="list-style-type: none">■ 1 January 2026; <u>OR</u>■ Upon the commencement of operations

(^) 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.



KEY HIGHLIGHTS (CONT'D)

2. Self-Billed E-Invoice

The timing of issuance of self-billed e-Invoice in respect of importation of **goods** has been amended as follows: -

- Latest **by the end of the second month** following the month of obtaining customs clearance (e.g. K1Form)



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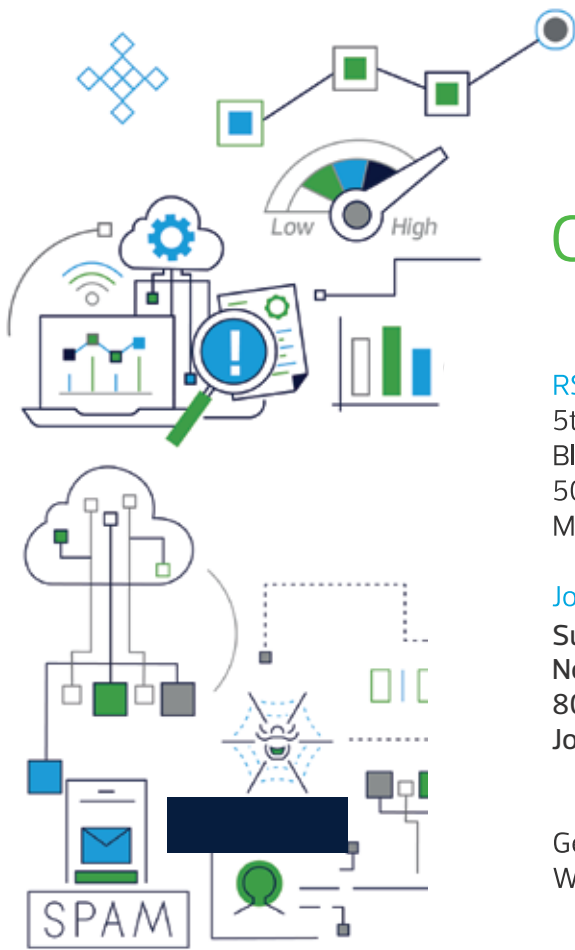
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