



TaxSnaps[®]

e-Invoicing Updates

The Inland Revenue Board of Malaysia (“IRBM”) had recently updated the e-Invoicing guidelines and Frequently Asked Questions (“FAQs”). These guidelines and FAQs were updated twice in the past few weeks. Let us go through a few of the key updates on e-Invoicing in the next page of this edition of TaxSnaps.

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e-Invoicing Guidelines and FAQs

e-Invoicing guideline, specific guideline and FAQs

The e-Invoicing guideline, specific guideline and FAQs published by the IRBM were recently updated. Below are a few of the selected key updates for your reading :-

- ❖ The targeted taxpayers' implementation time-line has been expanded to 4 phases from the original 3 phases. With the first 2 phases already implemented on 1 August 2024 and 1 January 2025, the remaining implementation dates are 1 July 2025 and 1 January 2026.

The revised implementation time-line and the related relaxation periods are as follows :-

Targeted Taxpayers	Implementation Date	Interim Relaxation Period
Taxpayers with an annual turnover or revenue of more than RM500,000 and up to RM25 million	1 July 2025	1 July 2025 to 31 December 2025
Taxpayers with an annual turnover or revenue of up to RM500,000	1 January 2026	1 January 2026 to 30 June 2026

- ❖ The list of circumstances that require a self-billed e-Invoice to be issued has been expanded. One key addition would be that a self-billed e-Invoice is also required to be issued when payment is made in relation to capital reduction, share/ capital/ unit redemption, share buyback, return of capital or liquidation proceeds. For these payments, there are also a certain timing applicable for issuance of the self-billed e-Invoice.
- ❖ For self-billed e-Invoice in relation to importation of goods, the Malaysian Purchaser has been given additional month in which the Malaysian Purchaser should issue a self-billed e-Invoice latest by the end of the second month following the month of customs clearance is obtained.
- ❖ Presently, international organisations are exempted from issuing e-Invoice (including issuance of self-billed e-Invoice) for transaction of any goods sold or services performed before 1 July 2025. With regards to this matter, the guideline has been updated with a list of 41 international organisations which qualify for this exemption, such as Badminton World Federation, International Committee of the Red Cross, World Health Organization, etc.
- ❖ The relevant links to the IRBM e-Invoice microsite are provided for the list of FAQs covering both general and industry specifics, such as healthcare, construction, telecommunication, e-Commerce, petroleum operations, etc to facilitate taxpayers' understanding of e-Invoice. The relevant link for 'financial services, stockbroking and unit trust' was added recently.

For complete details of the updates, please refer to the publications issued by the IRBM at the links provided below :-

- ❑ [< e-Invoice Guideline >](#) dated 21 February 2025;
- ❑ [< e-Invoice Specific Guideline >](#) dated 21 February 2025; and
- ❑ [< FAQs >](#) dated 22 February 2025.

Let us be of assistance to you

Do reach out to our team of tax experts for a discussion. Our team at Baker Tilly Malaysia would be able to provide professional advice and share their experiences on the e-Invoicing adoption and related matters.

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