

E-Invoice Compliance Review Framework: 15 December 2025

The e-Invoicing rollout in Malaysia has been ongoing for over a year since Phase 1 began on 1 August 2024, with Phase 4 set to be implemented on 1 January 2026. In this instance, the e-Invoice Compliance Framework ([e-Invoice Compliance Review Framework](#)) was released by the Inland Revenue Board of Malaysia (IRBM) on 15 December 2025 detailing how the IRBM will be conducting review of taxpayers' compliance towards e-invoice in a fair, transparent and equitable manner.

The e-Invoice Compliance Framework is effective from 15 December 2025 and the key aspects of the e-Invoice Compliance Framework are as follows:

- Legal provisions;
- Objectives of compliance review;
- Years of assessment covered;
- Process, duration and documents to be reviewed;
- Findings and resolution;
- Voluntary disclosure;
- Rights and responsibilities;
- Confidentiality of information;
- Offences, penalties and compounds;
- Complaints by taxpayer and/or IRBM;
- Compound payment procedure;
- Appeal process; and
- Effective date



We would like to highlight that the e-Invoice Compliance Framework may be subject to changes. For further details, please click on the link above or please contact your respective Grant Thornton tax adviser should you require further guidance.

Contact us to discuss how we can help with e-Invoicing



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