

Updated e-Invoice Guidelines : 5 June 2025

Both e-Invoice Guidelines ([e-Invoice Guideline Version 4.4](#) and [e-Invoice Specific Guideline Version 4.2](#)) were updated by the Inland Revenue Board of Malaysia (IRBM) on 5 June 2025.

A) Salient changes/clarifications to the e-Invoice Guideline Version 4.4 (updated 5 June 2025)

- The e-Invoicing implementation date for Micro, Small and Medium Enterprises (“MSMEs”) with the following annual turnover or revenue have been postponed, as follows:
 - Exceeding RM1 million and up to RM5 million have been postponed to 1 January 2026.
 - At least RM500,000 and up to RM1 million have been postponed to 1 July 2026.
- Implementation dates for new businesses or operations have also been adjusted accordingly as follows:
 - New businesses or operations commencing from year 2023 to 2025 with annual turnover or revenue of at least RM500,000 are required to implement e-Invoice by 1 July 2026.
 - New businesses or operations commencing from year 2026 onwards are required to implement e-Invoice by 1 July 2026 or upon the operation commencement date. However, if the first year’s turnover or revenue is less than RM500,000, taxpayer is required to implement e-Invoice on 1 January of the second immediate year following the year in which the total annual turnover or revenue reaches the new RM500,000 exemption threshold.
- The exemption threshold from implementing e-Invoice has increased from RM150,000 to RM500,000.



- Below is the revised e-Invoice implementation timeline:

Phase	Targeted Taxpayers	Implementation Date
3	Taxpayers with an annual turnover or revenue of more than RM5 million and up to RM25 million	1 July 2025
4	Taxpayers with an annual turnover or revenue of more than RM1 million and up to RM5 million	1 January 2026
5	Taxpayers with an annual turnover or revenue of at least RM500,000 and up to RM1 million	1 July 2026

B) Salient clarifications to the e-Invoice Specific Guideline Version 4.2 (updated 5 June 2025)

- In line with the above-mentioned deferment of implementation for MSMEs, the six (6)-month interim relaxation period from the mandatory implementation date has also been updated accordingly as follow:

Phase	Targeted Taxpayers	Interim Relaxation Period
3	Taxpayers with an annual turnover or revenue of more than RM5 million and up to RM25 million	1 July 2025 to 31 December 2025
4	Taxpayers with an annual turnover or revenue of more than RM1 million and up to RM5 million	1 January 2026 to 30 June 2026
5	Taxpayers with an annual turnover or revenue of at least RM500,000 and up to RM1 million	1 July 2026 to 31 December 2026

- Effective from 1 January 2026, taxpayers in all industries are not allowed to issue consolidated e-Invoice for any transaction with a value exceeding RM10,000 per transaction. Taxpayers are required to issue individual e-Invoice even if the buyer does not require an e-invoice.



We would like to highlight that the e-Invoice Guidelines may be subject to changes. For further details, please click on the links 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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