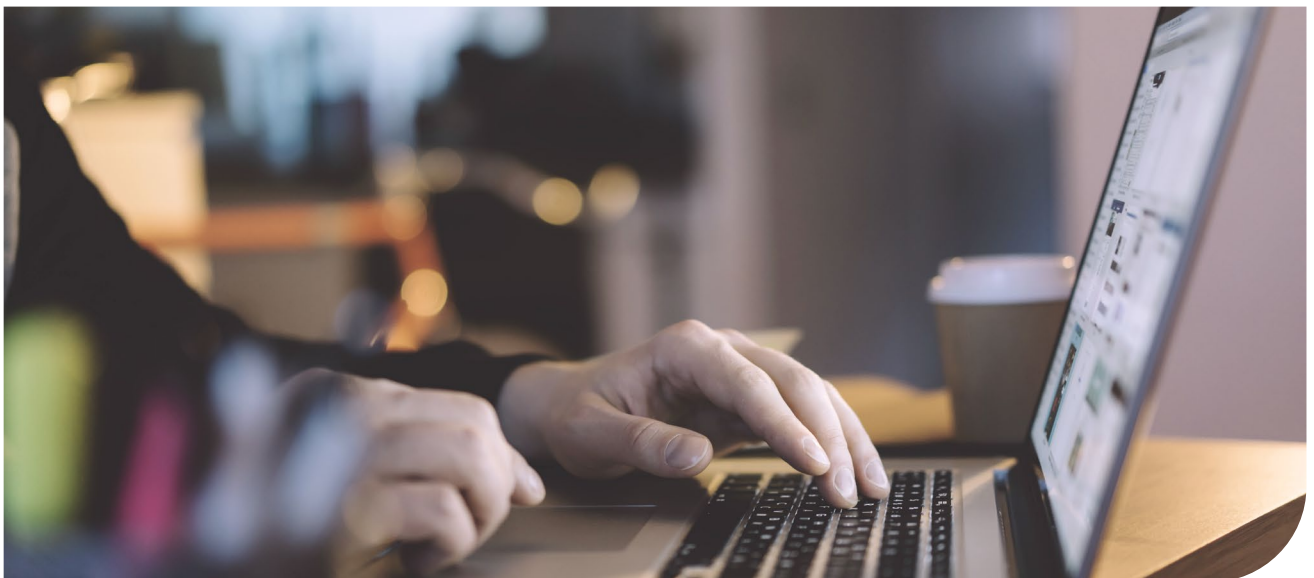


# Updated e-Invoice Guidelines and General FAQs: 7 and 10 December 2025

Both of the e-Invoice Guidelines ([e-Invoice Guideline Version 4.6](#) and [e-Invoice Specific Guideline Version 4.5](#)) and the [e-Invoice General Frequently Asked Questions \(FAQs\)](#) were updated by the Inland Revenue Board of Malaysia (IRBM) on 7 December 2025 and 10 December 2025 respectively.

A) Salient changes to the e-Invoice Guidelines (updated 7 December 2025) and General FAQs (updated 10 December 2025) are as follows:

- The exemption threshold from implementing e-Invoice has been increased from RM500,000 to **RM1 million**. However, the exemption does not apply to the following taxpayers:
  - 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\* (as defined in Section 2 of the Promotion of Investments Act 1986) / joint venture with annual turnover or revenue of at least **RM1 million**.



- Threshold for new businesses or operations have also been adjusted accordingly as follows:
  - New businesses or operations commencing from Year of Assessment (YA) 2023 to YA 2025 with annual turnover or revenue of at least **RM1 million** are required to implement e-Invoice by 1 July 2026.
  - New businesses or operations commencing from YA 2026 onwards are required to implement e-Invoice by 1 July 2026 or upon the operation commencement date. **However, if the first YA's turnover or revenue is less than RM1 million, taxpayer is required to implement e-Invoice on 1 January of the second immediate year following the YA in which the total annual turnover or revenue reaches RM1 million.**
- Existing businesses or operations commencing on or before YA 2022 with annual turnover or revenue below RM1 million are exempted until subsequently reached RM1 million in the following YAs:
  - In YA 2023 to YA 2025 : Implementation date is the same as (a) above – 1 July 2026.
  - In YA 2026 and subsequent YAs : Implementation date is the same as (b) above - 1 January of the second immediate year.
- For taxpayers who are required to implement e-Invoice on 1 July 2026, the interim relaxation period will be from **1 July 2026 to 31 December 2026**.

We would like to highlight that the e-Invoice Guidelines and General FAQs 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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