E-Invoice Special Voluntary Disclosure Programme: 7 July 2026

In line with the announcement made by the Honourable Prime Minister of Malaysia and Minister of Finance, YAB Dato' Seri Anwar Ibrahim, the Inland Revenue Board of Malaysia (IRBM) has issued a Media Statement and e-Invoice Specific Guideline (version 4.8) regarding e-Invoice Special Voluntary Disclosure Programme (SVDP) on 7 July 2026.

The SVDP forms part of the Malaysia Government's ongoing efforts to facilitate the implementation of e-invoice and support taxpayers in regularising their e-Invoice compliance without incurring penalty for non-compliance. It provides taxpayers with an opportunity to come forward voluntarily to update information or make revisions and corrections to ensure compliance with the e-Invoice issuance requirements without any penalties being imposed, to support the aspirations of digitalization in business operations.

Salient points of Media Statement and e-Invoice Specific Guideline are as follows:

Salient Points	Description
Implementation period	From 7 July 2026 to 31 December 2027 (SVDP period)
Eligible persons	a) Taxpayers who have not submitted or have missed out in submitting e-Invoices for any period commencing from their mandatory e-Invoice implementation date; b) Taxpayers who have submitted e-Invoices but the e-Invoices contain errors or information that do not comply with the specifications and requirements prescribed under the relevant tax legislation and guidelines; c) Taxpayers who have not submitted any e-Invoices for any period or transaction commencing from their mandatory e-Invoice implementation date; and d) Taxpayers who are currently undergoing or have been notified by the IRBM that they will be undergoing an e-Invoice compliance review.
Good faith	E-Invoice compliance reviews and enforcement actions (including imposition of penalties and prosecution actions) will not be undertaken by IRBM in relation to the e-Invoices disclosed under the e-Invoice SVDP. However, this shall not apply where: a) the e-Invoices submitted under the e-Invoice SVDP do not comply with the specifications and requirements prescribed under the relevant tax legislation, e-Invoice Guideline and this e-Invoice Specific Guideline; or b) the voluntary disclosure involves fraud, wilful default or negligence
Method of disclosure	Taxpayers participating in the e-Invoice SVDP are required to use the e-Invoice version designated as: i. "SVDP 1.2" (for taxpayers who are submitting without digital signature);or ii. "SVDP 1.3" (for taxpayers who are submitting with digital signature) when submitting e-Invoices under the e-Invoice SVDP.
Token of appreciation (Note)	For taxpayer who fully comply with e-invoice implementation, an accelerated capital allowances (ACA) claimable in full within one (1) year for expenses in relation to the: • acquisition of information and communication technology (ICT) equipment, and • the cost of developing or modifying computer software used for the purpose of implementing e-Invoices.

Note:

- Taxpayers should note that the following gazette orders* gazetted on 7 April 2026 pertaining to ACA:
    - Income Tax (Accelerated Capital Allowance) (Information and Communication Technology Equipment for the Implementation of Electronic Invoice) Rules 2026
    - Income Tax (Accelerated Capital Allowance) (Development Cost for Customised Computer Software for the Implementation of Electronic Invoice) Rules 2026

  stipulated that ACA is to be claimed over a two (2) years period, comprising initial allowance of 20% and annual allowance of 40%.
- However, the above Media Statement has agreed to allow ACA to within one (1) year. Taxpayers should await an updated gazette order to formally amend this accelerated timeline.
- In addition, both gazette orders* stipulate that to qualify for this ACA, a taxpayer must strictly adhere to the mandatory statutory implementation timelines, fulfill all e-invoicing guidelines, and crucially, must not have been granted or utilized any interim relaxation period or administrative flexibilities provided (including the six months interim relaxation period provided).
- Consequently, taxpayers who regularize past non-compliance under this SVDP framework would generally not be expected to qualify for the ACA, as they would not satisfy the full compliance conditions prescribed under the ACA Rules. This position should, however, be revisited if the Government issues amendments to the gazette rules or further guidance following the SVDP announcement.

We would like to highlight that the e-Invoice Specific Guideline 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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