Updated e-Invoice Guidelines and General FAQs : 30 August, 4 and 7 September 2026

Both of the e-Invoice Guidelines (e-Invoice Guideline Version 4.8 and e-Invoice Specific Guideline Version 4.9) and the e-Invoice General Frequently Asked Questions (FAQs) were updated by the Inland Revenue Board of Malaysia (IRBM) on 30 August 2026, 4 September 2026 and 7 September 2026.

A) Salient changes to the e-Invoice Guideline (updated 30 August 2026) are as follows:

- The exemption threshold from implementing e-Invoice has been increased from RM1 million to RM3 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 RM3 million; or
  - Taxpayer is a subsidiary of a holding company with annual turnover or revenue of at least RM3 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 RM3 million.

- E-invoice implementation date for new businesses or operations have been updated as follows:

  a) New businesses or operations commencing from Year of Assessment (YA) 2023 to YA 2025 with annual turnover or revenue of at least RM3 million are required to implement e-Invoice by 1 July 2026.

  b) 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 RM3 million, taxpayer is required to implement e-Invoice on 1 January in the second year following the year in which the total annual turnover or revenue reaches RM3 million.

- The e-Invoice implementation date for statutory body, statutory authority, local authority and international organisation in relation to transactions involving goods sold or services performed is 1 July 2025.

B) Salient changes to the General FAQs (updated 4 September 2026) are as follows:

- Since the e-Invoice exemption threshold was raised months after the mandatory implementation date of 1 January 2026 and 1 July 2026, many taxpayers would have already implemented e-Invoice. The FAQs clarify that taxpayers who are exempted from implementing e-invoice are:

  - Not required to submit a separate application or obtain prior approval from IRBM to enjoy the exemption;
  - Not subject to e-Invoice compliance actions or penalties;
  - Not required to participate in the e-Invoice SVDP; and
  - Allowed to discontinue issuing e-Invoices immediately.

> This applies to exempted taxpayers who may have fully / partially implemented e-Invoice and taxpayers who have not implemented e-Invoice.

- A Malaysian buyer is required to issue a self-billed e-Invoice for goods sold or services rendered by foreign suppliers, including transactions conducted through a foreign e-commerce platform.
- The responsibility to comply with the e-Invoice requirements remains with the taxpayer, notwithstanding that a third-party service provider or representative has been appointed to manage the taxpayer's e-Invoice obligations.

B) Salient changes to the General FAQs (updated 4 September 2026) are as follows (cont'd):

- If an e-Invoice non-compliance was rectified / voluntarily disclosed before the announcement of e-Invoice Special Voluntary Disclosure Programme ("SVDP") on 7 July 2026, taxpayers are not required to cancel the earlier disclosure and resubmit it under the SVDP. The IRBM will recognise the earlier voluntary disclosure, provided that the taxpayers acted in good faith and made the earlier disclosure accurately.
- Any non-compliance (e.g. inaccurate details or classification code) or subsequent non-compliance of e-Invoice are required to be rectified within the e-Invoice SVDP period by issuing e-Invoice credit note to reverse the earlier e-Invoices and subsequently issuing new e-Invoices using the appropriate classification code.
- The respective taxpayers are required to submit its own voluntary disclosure under the e-Invoice SVDP. Voluntary disclosure under group basis is not allowed.

> Please refer to our previous tax alert on the e-Invoice SVDP.

C) Salient changes to the e-Invoice Specific Guideline (updated 7 September 2026) are as follows:

- A distinction is made for the issuance of e-Invoice to the following non-Malaysian individuals:
  - Non-Malaysian individuals (with MyPR / MyKAS holders) to provide either:

Tax Identification Number ("TIN");	MyPR / MyKAS identification number; or	Both TIN and MyPR / MyKAS identification number.

> "EI00000000010" will be used as the General TIN if the individual only provides MyPR / MyKAS identification number.

  - Non-Malaysian individuals (other than MyPR / MyKAS holders) to provide either:

TIN; or	Both TIN and passport number.

> "EI00000000020" will be used as the General TIN if the individual only provides passport number.

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

Chow Chee Yen
Senior Executive Director
T +603 2692 4022
E cheeyen.chow@my.gt.com

Alan Chung
Senior Executive Director
T +603 2692 4022
E alan.chung@my.gt.com