

Updated e-Invoice Specific Guideline and General FAQs : 5 January 2026

The e-Invoice Specific Guideline ([e-Invoice Specific Guideline Version 4.6](#)) and the [e-Invoice General Frequently Asked Questions \(FAQs\)](#) were updated by the Inland Revenue Board of Malaysia (IRBM) on 5 January 2026.

Salient changes to the e-Invoice Specific Guideline and the General FAQs are as follows:

- a) The interim relaxation period for taxpayers with annual turnover or revenue of more than RM1 million and up to RM5 million (i.e Phase 4 implementation) is extended by additional 6 months and will be from [1 January 2026 to 31 December 2026](#) (i.e to issue [consolidated e-Invoice](#) for all transactions and [consolidated self-billed e-Invoice](#) for all self-billed circumstances).
- b) Starting from 1 January 2026, wholesalers and retailers of [construction materials](#) will be allowed to issue consolidated e-Invoice for the sale of construction materials (except for transactions exceeding RM10,000 or when the buyer request for an e-Invoice).



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

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