

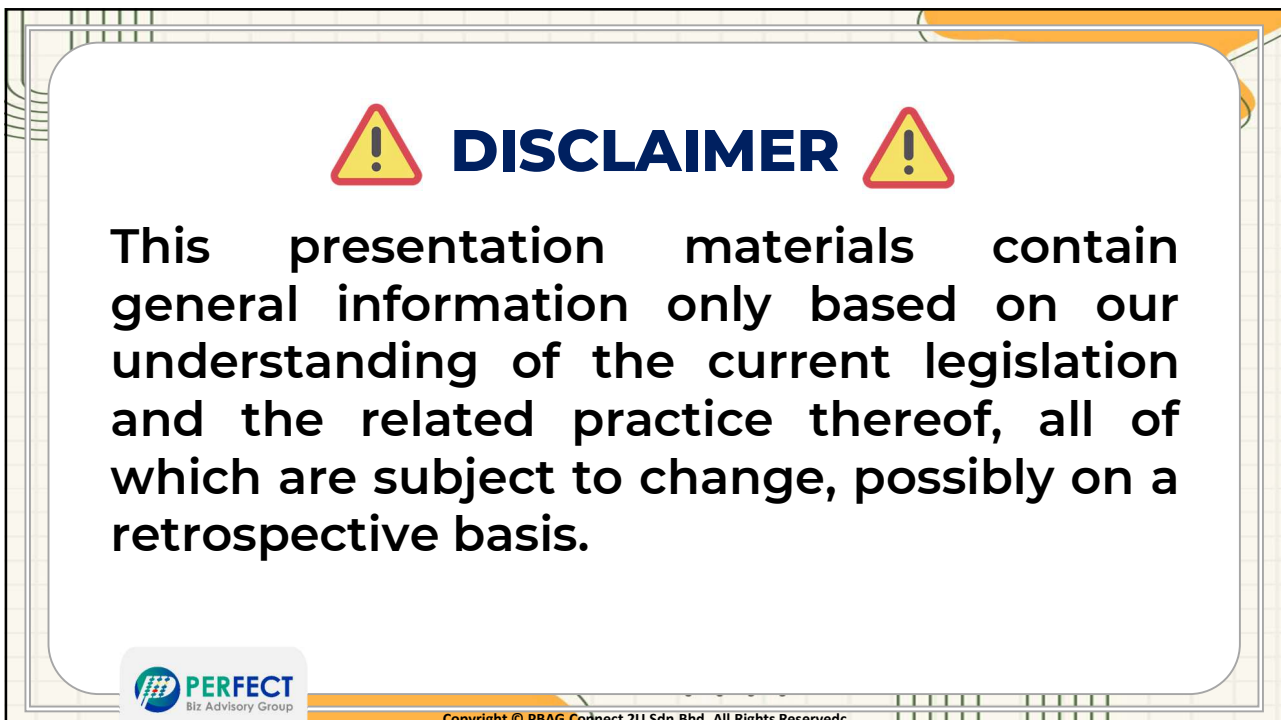
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E-Invoice 电子发票 最新更新!

18 June 2025 (星期三) 8.30PM

The banner features a woman in a dark blue suit standing next to a laptop displaying 'E-invoice' and 'E-way bill' documents. The background is a light yellow grid with orange and purple accents.



! DISCLAIMER !

This presentation materials contain general information only based on our understanding of the current legislation and the related practice thereof, all of which are subject to change, possibly on a retrospective basis.

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The slide has a white background with a light yellow grid border and orange and purple accents. It features two yellow warning triangles with exclamation marks on either side of the word 'DISCLAIMER'.

EXIT 14

1/7/2025
开跑
e-Invoice

最新
实施时间

内陆税收局

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REFERENCES

E-INVOICE GUIDELINE (VERSION 4.4)

✓ DATE OF PUBLICATION: 5 JUNE 2025

E-INVOICE SPECIFIC GUIDELINE (VERSION 4.2)



✓ DATE OF PUBLICATION: 5 JUNE 2025

KENYATAAN MEDIA LHDMN (HASIL/2025/06/05 – 49)

✓ PENJADUALAN SEMULA PELAKSANAAN E-INVOIS BAGI PERNIAGAAN DENGAN PENDAPATAN DI BAWAH RM5 JUTA (5 JUNE 2025)

FREQUENTLY ASKED QUESTIONS (FAQs)

✓ UPDATED ON: 15 JUNE 2025

E-INVOICE GUIDELINE (VERSION 4.4)		E-INVOICE SPECIFIC GUIDELINE (VERSION 2.0)	
 E-INVOICE GUIDELINE INLAND REVENUE BOARD OF MALAYSIA This guideline is issued under section 134A of the Income Tax Act 1967 (DATE OF PUBLICATION: 5 JUNE 2025)		 E-INVOICE SPECIFIC GUIDELINE INLAND REVENUE BOARD OF MALAYSIA This guideline is issued under section 134A of the Income Tax Act 1967 (DATE OF PUBLICATION: 5 JUNE 2025)	
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KEY UPDATES ON E-INVOICING



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CHANGE IN THRESHOLD FOR MSME E-INVOICE EXEMPTION

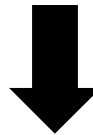


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CHANGE IN THRESHOLD FOR MSME E-INVOICE EXEMPTION (EFFECTIVE 5 JUNE 2025)

Previous Threshold:

<RM150,000



Increased to

New Threshold:

<RM500,000



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KENYATAAN MEDIA LEMBAGA HASIL DALAM NEGERI MALAYSIA

HASIL/2025/06/05 - 49

PENJADUALAN SEMULA PELAKSANAAN E-INVOIS BAGI PERNIAGAAN DENGAN PENDAPATAN DI BAWAH RM5 JUTA

Cyberjaya, 5 Jun 2025 – Kerajaan mengambil maklum komitmen pembayar cukai terutamanya peniaga dari kategori Perusahaan Mikro, Kecil dan Sederhana (PMKS) dalam mematuhi keperluan perundangan e-invois yang memerlukan tempoh persediaan secukupnya dan kekangan lain dalam pelaksanaan e-invois.

Sehubungan itu, Kementerian Kewangan telah membuat keputusan seperti berikut:

- Pembayar cukai dengan pendapatan atau jualan tahunan di bawah RM500,000 adalah diberi pengecualian dari pelaksanaan e-Invois buat **masa ini**;
- Fasa pelaksanaan e-Invois bagi pembayar cukai dengan pendapatan atau jualan tahunan melebihi RM1 juta sehingga RM5 juta ditangguhkan kepada 1 Januari 2026; dan
- Fasa pelaksanaan e-Invois bagi pembayar cukai dengan pendapatan atau jualan tahunan sehingga RM1 juta ditangguhkan kepada 1 Julai 2026.

Mi | 1
HASIL MALAYSIA HASIL MALAYSIA



- Pembayar cukai dengan pendapatan atau jualan tahunan di bawah RM500,000 adalah diberi pengecualian dari pelaksanaan e-Invois buat **masa ini**;

emmm...



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EXEMPTION RULES FOR MSMES



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WHO IS ELIGIBLE FOR EXEMPTION?

Criteria to Be Exempted from e-Invoice	Must Fulfill ALL
Annual turnover/ revenue below RM500,000	<input checked="" type="checkbox"/>
No non-individual shareholder with \geq RM500,000 revenue (e.g., no Sdn Bhd as shareholder)	<input checked="" type="checkbox"/>
Not a subsidiary of a holding company with \geq RM500,000 revenue	<input checked="" type="checkbox"/>
No related company / joint venture with \geq RM500,000 revenue	<input checked="" type="checkbox"/>



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HOW IS REVENUE CALCULATED FOR SOLE PROPRIETORS WITH MULTIPLE BUSINESSES?

Scenario	Explanation
A sole proprietor owns more than one business	The total revenue from all businesses under the same sole proprietor's name must be combined to check if it exceeds RM500,000.
Example	If Mr. Ali owns 3 sole proprietorships, their total annual revenue will be added up to determine whether he crosses the RM500,000 threshold.



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E-INVOICE IMPLEMENTATION TIMELINE



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E-INVOICE IMPLEMENTATION TIMELINE

PHASE	TARGETED TAXPAYERS	IMPLEMENTATION DATE	RELAXATION PERIOD
1	> RM100M Revenue	1 August 2024	1 August 2024 to 31 January 2025
2	>RM25M – RM100M Revenue	1 January 2025	1 January 2025 to 30 June 2025
3	>RM5M- RM25M Revenue	1 July 2025	1 July 2025 to 31 December 2025
4	>RM1M – RM5M Revenue	1 January 2026	1 January 2026 to 30 June 2026
5	RM500K- RM1M Revenue	1 July 2026	1 July 2026 to 31 December 2026



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E-INVOICE IMPLEMENTATION TIMELINE

The annual turnover or revenue for the implementation of e-Invoice will be determined based on the following:

Taxpayers with audited financial statements

Based on annual turnover or revenue stated in the statement of comprehensive income in the audited financial statements for financial year **2022**.

Taxpayers without audited financial statements

Based on annual revenue reported in the tax return for year of assessment **2022**.



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HOW TO DETERMINE E-INVOICE START DATE (YA2022 REVENUE < RM500,000)



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IF YA2022 REVENUE < RM500,000: AM I EXEMPTED?

Step	Scenario	What to Check
1	YA2022 annual revenue < RM500,000?	Yes → Go to Step 2
2	Check if You Meet Exemption Criteria	Yes → You're exempted

🌀 If you are exempt → No need to issue e-Invoice until conditions change



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IF EXEMPTED – WHEN TO START?

- You are exempted from e-Invoice (including self-billed e-Invoice) in YA 2022
- What if your revenue exceed RM500,000 after YA 2022, the exemption ends.

When Do You Start After Exemption Ends?

When Revenue \geq RM500K	Start e-Invoice On
YA2023, YA2024, or YA2025	1 July 2026
YA2026 or later	1 January of the second year after it happens

Once obligated, even if revenue drops below RM500K later, you must continue e-Invoicing.



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IF YA2022 REVENUE < RM500,000 BUT NOT ABLE TO MEET THE E-INVOICE EXEMPTION CRITERIA

Step	Scenario	What to Check
1	YA2022 annual revenue < RM500,000?	Yes → Go to Step 2
2	Check if You Meet Exemption Criteria	No → You're NOT exempted

● If you are not exempt → You must implement e-Invoice on **1 July 2026**



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QUIZ QUESTION: E-INVOICE IMPLEMENTATION BASED ON YA2022 REVENUE

Question:

- Mountain Jump Sdn Bhd has been in operation before YA2022 and closes its financial year on 31 December.
- The company recorded an annual revenue of RM400,000 in YA2022 and meet exemption criteria .
- In YA2024, its revenue increased to RM620,000.

Based on this information, when is Mountain Jump Sdn Bhd required to implement e-Invoice?

A) 1 January 2025

B) 1 July 2025

C) 1 January 2026

D) 1 July 2026

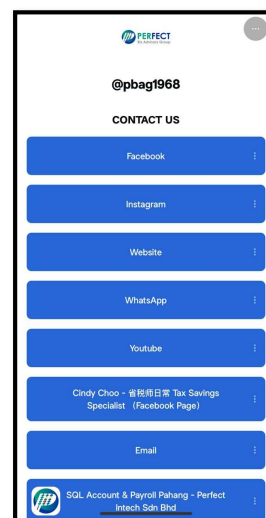
💡 Explanation:

Since the business was already in operation in YA2022 and only exceeded the RM500,000 threshold in YA2024, the e-Invoice implementation date is **1 July 2026**



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E-INVOICE IMPLEMENTATION FOR NEW BUSINESSES COMMENCED OPERATION FROM (2023–2025)



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IF ANNUAL REVENUE \geq RM500,000 IN YA2023 / YA2024 / YA2025 BUT NOT ABLE TO MEET THE E-INVOICE EXEMPTION CRITERIA

Step	Scenario	What to Check
1	Annual revenue \geq RM500,000 in YA2023 / YA2024 / YA2025	Yes → Go to Step 2
2	Check if You Meet Exemption Criteria	Yes / No → You're NOT exempted

● If you are not exempt → You must implement e-Invoice on **1 July 2026**



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**IF ANNUAL REVENUE < RM500,000 IN YA2023–YA2025 BUT
FULFILLS E-INVOICE EXEMPTION CRITERIA**

Step	Scenario Commenced operation in YA2023/ 2024/2025	What to Check
1	Annual revenue < RM500,000 in YA2023–YA2025	Yes → Go to Step 2
2	Check if You Meet Exemption Criteria	Yes → You're exempted

☉ If you are exempt → No need to issue e-Invoice until conditions change



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**IF REVENUE REACHES ≥ RM500,000 IN YA2026 OR LATER AND
FULFILLS E-INVOICE EXEMPTION CRITERIA**

**What if Revenue ≥ RM500K after commencement year,
When Do You Start?**

When Revenue ≥ RM500K	Start e-Invoice On
In YA 2023/ 2024 / 2025	1 July 2026
In YA2026 or later	1 January of the second year after it happens



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QUIZ QUESTION: E-INVOICE IMPLEMENTATION FOR NEW BUSINESSES (YA2023–YA2025)

Question:

- Pak Salleh started his sole proprietorship business, Kedai Runcit Salleh, on 1 January 2025.
- In YA2025, his business recorded RM185,000 in revenue.
- In YA2027, the revenue increased to RM570,000.

When is Pak Salleh required to start implementing e-Invoice?

- A) 1 January 2027
- B) 1 January 2028
- C) 1 January 2029**
- D) 1 July 2026

💡 **Explanation:**

- ✓ For businesses that started in YA2023–YA2025, the e-Invoice implementation date is 1 January in the second year following the year the RM500,000 threshold is first exceeded.
- ✓ Since Pak Salleh exceeded RM500,000 in YA2027, he must implement e-Invoice starting 1 January 2029.



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QUIZ QUESTION: E-INVOICE IMPLEMENTATION – YA2023–2025 BUSINESS (EXEMPTION NOT FULFILLED)

Question:

- Paper Bottle Sdn Bhd, a wholly-owned subsidiary of Paper All Berhad (which has already implemented e-Invoice), was incorporated and started operations on 1 April 2023.
- Its financial year ends on 31 March.
- In YA2024 and YA2025, it recorded revenue of RM230,000 and RM365,000 respectively — both below RM500,000.
- Despite the low revenue, it does not meet the full exemption criteria due to its corporate structure.

When must Paper Bottle Sdn Bhd implement e-Invoice?

- A) 1 January 2026
- B) 1 July 2026**
- C) 1 January 2028
- D) Exempted from e-Invoice

💡 **Explanation:**

- ✓ Even though the revenue is below RM500,000, the company is not exempt because its parent company is already using e-Invoice.
- ✓ So, Paper Bottle Sdn Bhd must follow the default date — **1 July 2026**.



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E-INVOICE IMPLEMENTATION FOR NEW BUSINESSES COMMENCED OPERATION (2026 ONWARDS)



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IF ANNUAL REVENUE < RM500,000 IN YA2026 BUT NOT ABLE TO MEET THE E-INVOICE EXEMPTION CRITERIA

Step	Scenario Commenced operation in YA2026	What to Check
1	Revenue < RM500,000 in YA2026	Yes → Go to Step 2
2	Check if You Meet Exemption Criteria	No → You're NOT exempted

● If you are not exempt →
You must implement e-Invoice on **1 July 2026 or operation commencement date (whichever is later)**



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**IF ANNUAL REVENUE ≥ RM500,000 IN YA2026 BUT
FULFILLS E-INVOICE EXEMPTION CRITERIA**

Step	Scenario	What to Check
1	Revenue ≥ RM500,000 in YA2026	Yes → Go to Step 2
2	Check if You Meet Exemption Criteria	Yes → You're NOT exempted

● If you are not exempt →
You must implement e-Invoice on **1 January in the 2nd year after YA2026**
(i.e., 1 Jan 2028)



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**IF REVENUE < RM500,000 IN YA2026 BUT LATER ≥ RM500,000 IN YA2027 OR BEYOND
BUT FULFILLS E-INVOICE EXEMPTION CRITERIA**

When Do You Start After Exemption Ends?

Scenario	Start e-Invoice On
Revenue < RM500,000 in YA2026 & meet exemption criteria	Exempted
But later revenue ≥ RM500,000 in YA2027 or beyond	1 January of the second year after it happens



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**IF REVENUE < RM500,000 IN YA2026 AND STILL < RM500,000 IN FUTURE YEARS
BUT FULFILLS E-INVOICE EXEMPTION CRITERIA**

When Do You Start?

Scenario	Start e-Invoice On
Revenue < RM500,000 in YA2026	Exempted
Revenue still < RM500,000 in future years	Exempted

- If you are exempt → No need to issue e-Invoice until conditions change



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QUIZ QUESTION: E-INVOICE FOR NEW BUSINESS STARTING YA2026 ONWARDS

Question:

- Coco Lock Sdn Bhd was incorporated and started operations on 1 September 2026.
- It is a subsidiary of Coco Boss Sdn Bhd, which has already implemented e-Invoice since 1 August 2024.
- Even though Coco Lock is a new business and its revenue is not yet known, it does not meet the exemption criteria.

When must Coco Lock Sdn Bhd start using e-Invoice?

- A) 1 January 2027**
- B) 1 January 2028**
- C) 1 July 2026**
- D) 1 September 2026**

Explanation:

- ✓ For companies starting from YA2026 onwards, if they don't qualify for exemption, they must start using e-Invoice immediately from the day they start business.
- ✓ Coco Lock doesn't meet the exemption rules, so it must follow the start date of operations — **1 September 2026**.



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QUIZ QUESTION: NEW BUSINESS (YA2026 ONWARDS) WITH REVENUE OVER RM500,000

Question:

- Puan Salima started Warung Salima on 1 January 2026.
- In YA2026, her business earned RM512,000 in revenue threshold.

When must Warung Salima start using e-Invoice?

- A) 1 January 2027
- B) 1 January 2028**
- C) 1 July 2026
- D) 1 January 2026

💡 **Explanation:**

- ✓ If a new business starts from YA2026 onwards and hits more than RM500,000 in any year, it must start using e-Invoice on 1 January in the second year after that year.
- ✓ So, since revenue passed RM500,000 in YA2026, the start date is **1 January 2028**.



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QUIZ QUESTION: NEW BUSINESS (YA2026 ONWARDS) WITH REVENUE BELOW RM500,000

Question:

- Mak Cik Samsiah started Pinggan Mangkuk Enterprise on 1 January 2026.
- For YA2026, her business recorded RM308,000 in annual revenue.
- She also met the exemption criteria..

Is Mak Cik Samsiah required to implement e-Invoice?

- A) Yes, starting 1 January 2026
- B) Yes, starting 1 January 2028
- C) Yes, starting 1 July 2026
- D) No, she is exempted**

💡 **Explanation:**

- ✓ Because her business started in YA2026, and the revenue is below RM500,000, and she met all exemption rules, she doesn't need to implement e-Invoice.



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**QUIZ QUESTION: NEW BUSINESS (YA2026 ONWARDS) –
REVENUE CROSSES RM500,000 IN LATER YEAR**

Question:

- Mak Cik Samsiah started Pinggan Mangkuk Enterprise on 1 January 2026.
- YA2026 revenue: RM308,000 (exempted)
- YA2027 revenue: RM540,000 (exceeded RM500,000 threshold)

When must she start implementing e-Invoice?

A) 1 January 2028

B) 1 January 2029

C) 1 July 2026

D) Exempted due to first-year low revenue

💡 **Explanation:**

- ✓ Her business passed RM500,000 in YA2027, so she must start e-Invoice on 1 January in the second year after that → **1 January 2029.**



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**8 INDUSTRIES / ACTIVITIES
WHO CANNOT APPLY
CONSOLIDATED E-INVOICE**



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8 INDUSTRIES / ACTIVITIES WHO CANNOT APPLY CONSOLIDATED E-INVOICE

No.	Industry / Activity	Consolidated e-Invoice is not allowed
1	Automotive (Car Dealers)	Sale of any motor vehicle
2	Aviation	<ul style="list-style-type: none"> • Sale of flight ticket • Private charter
3	Luxury goods and jewellery	PUT ON HOLD until details made available. Allowed to issue consolidated e-invoice (in the event the buyers do not request for e-invoice)
4	Construction	Construction contractor undertaking construction contract, as defined in the Income Tax (Construction Contracts) Regulations 2007



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8 INDUSTRIES / ACTIVITIES WHO CANNOT APPLY CONSOLIDATED E-INVOICE

No.	Industry / Activity	Consolidated e-Invoice is not allowed
5	Wholesalers and retailers of construction materials (Hardware Shop)	Sale of construction materials, regardless of volume sold (refer 4 th schedule of Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994)
6	Licensed betting and gaming (Self-billed e-invoice)	Pay-out to winners for all betting and gaming activities (payout to winners in casino and gaming machines are exempted from e-invoice until further notice)
7	Payment to agents/ dealers/ distributors (self-billed e-invoice) (Insurance Agent, Property Agent, MLM)	Payments made to agents, dealers or distributors Pursuant to Section 83A(4) of the Income Tax Act 1967, "agent, dealer or distributor" refers to any person who is authorised by a company to act as its agent, dealer or distributor, and who receives payment (whether in monetary form or otherwise) from the company arising from sales, transactions or schemes carried out by him as an agent, dealer or distributor
8	All industries	Any single transaction with a value exceeding RM10,000. Note that this will be effective starting 1 January 2026.



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- Tax Treatment of Rental Income | 租金收入的税务处理方式
- e-Invoice for Rental Income | 租金收入与电子发票的处理方式
- SST Rules for Rental Services | 租金收入与 SST 的处理方式
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E-Invoice Practical Guide
CONTRACTORS & PROPERTY DEVELOPERS 3.0

NORMAL PRICE:
RM1080 (Incl. Service Tax)

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