



Tax Espresso – Special Alert

IRBM e-Invoice Guideline (Version 4.2) and e-Invoice Specific Guideline (Version 4.1)

Following the issuance of the electronic invoices (e-Invoice) Guideline Version 4.1 and e-Invoice Specific Guideline Version 4.0 by the Inland Revenue Board of Malaysia (IRBM) on 28 January 2025, the IRBM has issued an update to the earlier guidelines with the release of [e-Invoice Guideline Version 4.2](#) and [e-Invoice Specific Guideline Version 4.1](#), both dated 21 February 2025.

The amendments focus on the updated timeline for e-Invoice readiness and the deadline to generate self-billed e-Invoice for imported goods. A summary is provided as follows:

1. e-Invoice implementation timeline

Targeted taxpayers	Implementation date	Interim relaxation period (for generation of consolidated e-Invoice/self-billed e-Invoice)
Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024	1 August 2024 to 31 January 2025
Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025	1 January 2025 to 30 June 2025
Taxpayers with an annual turnover or revenue of more than RM500,000 and up to RM25 million	1 July 2025	1 July 2025 to 31 December 2025
Taxpayers with an annual turnover or revenue of more than RM150,000 and up to RM500,000*	1 January 2026	1 January 2026 to 30 June 2026

*Micro, Small and Medium Enterprises (MSMEs) with an annual turnover of less than RM150,000 remain exempt from e-Invoicing, except for taxpayers who meet any of the criteria as specified in General Frequently Asked Questions (FAQ) No. 87.

For new businesses or operations commencing from the year 2023 to 2024 with an annual turnover or revenue of:

- more than RM500,000, the e-Invoice implementation date is 1 July 2025.
- up to RM500,000, the e-Invoice implementation date is 1 January 2026.

For new businesses or operations commencing from year 2025 onwards, the e-Invoice implementation date is 1 January 2026 or upon the operation commencement date.

2. Timing to generate self-billed e-Invoice for purchase of goods made from foreign vendor which involves importation into Malaysia

Malaysian Purchaser should issue a self-billed e-Invoice latest by the end of the second month, following the month customs clearance is obtained. The Malaysian Purchaser now has one extra month to generate said self-billed e-Invoice.

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