

Six-month interim relaxation period to issue consolidated e-invoice and the release of batch upload template and function

Six-month interim relaxation period to issue consolidated e-invoice

Based on the [media release](#) published by the Inland Revenue Board of Malaysia (IRBM) on 26 July 2024, in allowing taxpayers sufficient time to ensure effective and comprehensive implementation of e-Invoice, the IRBM provides flexibility to taxpayers to issue consolidated e-Invoice for six months starting from the e-Invoice mandatory implementation date. Flexibilities of the consolidated e-Invoice are as follows:

- a) All activities / industries are allowed to issue consolidated e-Invoice and this includes consolidated self-billed e-Invoice;
- b) Any transaction description can be inserted to “Description of product or service” field; and
- c) If any Buyer requests for an e-Invoice, the Supplier is allowed to issue only consolidated e-Invoice. Supplier is not required to issue an e-Invoice for every transaction.

The IRBM has confirmed that during the said six months, there will be no prosecution under Section 120 of the Income Tax Act 1967 for non-compliance with e-Invoice regulations, provided that the taxpayers comply with the requirement of consolidated e-Invoice.

In addition, the e-Invoice Specific Guideline has been updated on 30 July 2024 as follows in relation to the six-month interim relaxation period:

No.	Targeted taxpayers	Interim relaxation period
1.	Taxpayers with an annual turnover or revenue of more than RM100 million – implementation on 1 August 2024	1 August 2024 to 31 January 2025
2.	Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million – implementation on 1 January 2025	1 January 2025 to 30 June 2025
3.	All other taxpayers – implementation on 1 July 2025	1 July 2025 to 31 December 2025

For taxpayer who is successful in implementing e-Invoice according to the stipulated timeline without utilising the flexibilities stated above, the taxpayer will be granted a reduction in claim period from three years to two years on Accelerated Capital Allowance (ACA) for the purchase of any information and communication technology (ICT) equipment and computer software package, effective from Years of Assessment (YAs) 2024 and 2025.

The release of batch upload template and function in the IRBM's MyInvois Portal

The Batch Upload function, Draft function and the relevant excel template are now available in the IRBM's MyInvois Portal starting from 29 July 2024. Taxpayers can follow the steps in the [user guide](#) to access the function and download the template.

Key features of the Batch Upload and Draft functions are as follows:

- The maximum number of documents in the Excel file should not exceed 100 documents per file and total size should not exceed 25 MB.
- In the event of a failed upload, an Excel error file will be returned with the error reason(s).
- Upon successful upload, the invoices will be saved as draft. To [submit the draft invoices](#), taxpayer is required sign and submit the selected invoices to the IRBM.

Contact us to discuss how we can help with e-Invoicing



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