

# Updated e-Invoice Guideline : 18 March 2025

The [e-Invoice Guideline Version 4.3](#) was updated by the Inland Revenue Board of Malaysia (IRBM) on 18 March 2025.

Salient changes/clarifications to the e-Invoice Guideline Version 4.3 (updated 18 March 2025)

- Based on the existing tax legislation, the IRBM shall not be held liable for any loss or damage suffered by taxpayers which was caused by any error or omission in the e-Invoice, provided that the error or omission was:
  - Made in good faith and in the ordinary course of the IRBM discharging their duties; or
  - Occurred or arose as a result of any defect or breakdown in the service or in the equipment used for the issuance of the electronic invoice.
- With the introduction of the paragraphs below ensures that the rights of taxpayers are equally protected in the event any unforeseen circumstances occurring to the MyInvois System.
  - In the event of disruptions, system failures, unforeseen malfunctions or service outages of the MyInvois System (evidenced by its performance records), the IRBM recognizes that taxpayers may be hindered from submitting e-Invoices to the IRBM for validation within the stipulated timeline.
  - If the MyInvois System is down due to maintenance or technical issues, taxpayers should keep a record to demonstrate their effort in complying with the e-invoice requirements. The IRBM will assess the incident on a case-to-case basis and where the justifications are valid, the IRBM will not penalize the taxpayers for any non-compliance of e-invoice submission during the affected period.



We would like to highlight that the e-Invoice Guideline may be subject to changes. For further details, please click on the link 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



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