

# Updated e-Invoice Guidelines and General FAQs : 21 & 22 February 2025

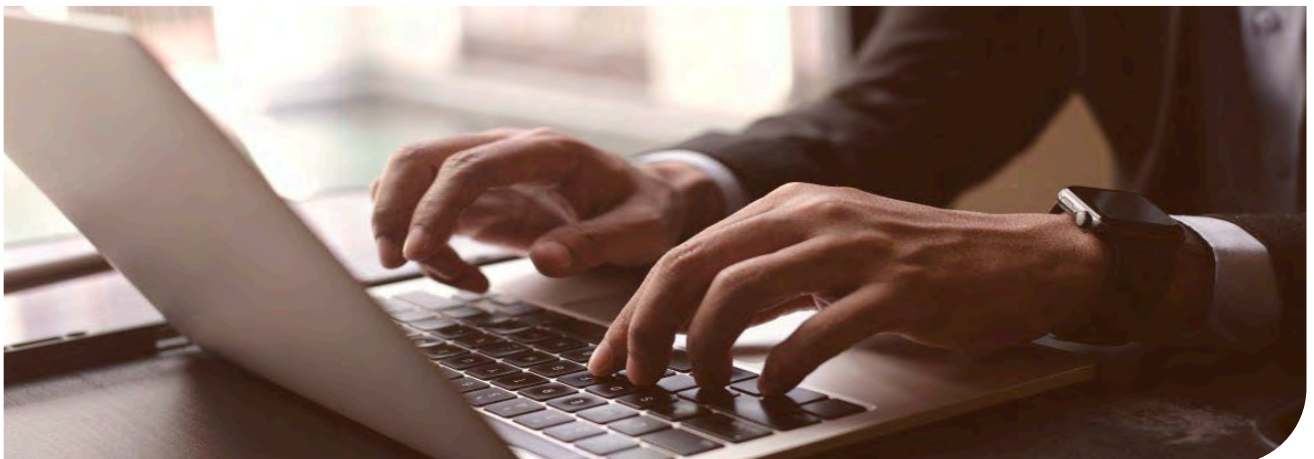
Both of the e-Invoice Guidelines ([e-Invoice Guideline Version 4.2](#) and [e-Invoice Specific Guideline Version 4.1](#)) and [e-Invoice General Frequently Asked Questions \(FAQs\)](#) were updated by the Inland Revenue Board of Malaysia (IRBM) on 21 February 2025 and 22 February 2025 respectively.

## A) Salient changes to the e-Invoice Guideline Version 4.2 (updated 21 February 2025)

- The e-invoicing implementation date for Micro, Small and Medium Enterprises (“MSMEs”) with annual turnover or revenue from RM150,000 up to RM500,000 has been postponed from 1 July 2025 to 1 January 2026.

Targeted Taxpayers	Implementation Date
<ul style="list-style-type: none"> <li>Taxpayers with an annual turnover or revenue of more than RM500,000 and up to RM25 million</li> </ul>	1 July 2025
<ul style="list-style-type: none"> <li>Taxpayers with an annual turnover or revenue of up to RM500,000</li> </ul>	1 January 2026

- Implementation dates for new businesses or operations have also been adjusted accordingly as below:
  - New businesses or operations commencing from year 2023 to 2024 with annual turnover or revenue of more than RM500,000 are required to implement e-invoice by 1 July 2025.
  - New businesses or operations commencing from year 2023 to 2024 with annual turnover or revenue up to RM500,000 are required to implement e-invoice by 1 January 2026.
  - New businesses or operations commencing from year 2025 onwards are required to implement e-invoice by 1 January 2026 or upon the operation commencement date.



B) Salient changes/clarifications to the e-Invoice Specific Guideline Version 4.1 (updated 21 February 2025)

- In relation to importation of goods, the deadline for a Malaysian Purchaser to issue a self-billed e-Invoice is **latest by the end of the second month following the month of customs clearance is obtained** (previously latest by the end of the month following the month of customs clearance is obtained) .
- In line with the deferment of implementation for MSMEs with **annual turnover or revenue from RM150,000 up to RM500,000**, the six (6)-month interim relaxation period from the mandatory implementation date has also been deferred accordingly as follow:

Targeted Taxpayers	Interim Relaxation Period
Taxpayers with an annual turnover or revenue of more than RM500,000 and up to RM25 million	1 July 2025 to 31 December 2025
Taxpayers with an annual turnover or revenue of up to RM500,000	1 January 2026 to 30 June 2026

C) Key changes/clarifications to the e-Invoice General FAQs (updated 22 February 2025)

The e-Invoice General FAQs have been updated to provide clarity on the changes made in both the e-invoice guidelines in particular the following:

- For a business that commences operations in 2023 onwards, the mandatory e-invoice implementation dates are as follows:
  - Business **with non-individual shareholder(s) (or equivalent) / is a subsidiary of a holding company / has related company or joint venture with annual turnover or revenue exceeding RM150,000** who has commenced its operations in 2023 and 2024 but its **annual turnover or revenue does not exceed RM500,000** is required to implement e-Invoice starting from **1 January 2026**.
  - Business **without non-individual shareholder(s) (or equivalent) / is not a subsidiary of a holding company / has no related company or joint venture with annual turnover or revenue exceeding RM150,000** who has commenced its operations in 2023 and 2024 but its **annual turnover or revenue does not exceed RM500,000** is required to implement e-Invoice starting from **1 January 2026**, except when their annual turnover or revenue is below RM150,000.



We would like to highlight that the e-Invoice Guidelines 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



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