



# E-Invoice Handbook

(6<sup>th</sup> edition – 09.12.2025)

# Mandarin 中文版



中英文两个版本有任何抵触或  
不相符之处，应以英文版本为准

If there are any discrepancies between the Mandarin and English  
versions, the English version shall prevail

# 1. Background of e-Invoice

## About e-Invoice

To support the growth of the digital economy, the Government implemented e-Invoice in stages in an effort to enhance the efficiency of Malaysia's tax administration management. It is in line with the Twelfth Malaysia Plan, where the focus is on strengthening the digital services infrastructure and digitalising the tax administration.

The e-Invoice will enable near real-time validation and storage of transactions, catering to Business-to-Business (B2B), Business-to-Consumer (B2C) and Business-to-Government (B2G) transactions.

An e-Invoice is a digital representation of a transaction between a supplier and a buyer, which intended to replace paper or electronic documents such as invoices, credit notes, and debit notes.



## Benefits of adopting e-Invoice

The implementation of e-Invoice not only provides seamless experience to taxpayers, but also improves business efficiency and increases tax compliance. Overall benefits include:

1. Unified invoicing process through the streamlining of transaction document creation, and submission of data electronically to IRBM. The automation of data entry for transactions reduces manual efforts and human errors;
2. Facilitate tax return filing through seamless system integration for efficient and accurate tax reporting;
3. For larger businesses, the adoption of e-Invoice enables the streamlining of operations, resulting enhanced efficiency and significant time as well as cost savings through automated processes, seamless data integration, and improved invoice management; and
4. For micro, small and medium-sized enterprises (MSMEs), the phased implementation offers a progressive and manageable transition to e-Invoice, allowing MSMEs to align their financial reporting and processes to be digitalised with industry standards, ensuring that MSMEs to adapt over a longer period and mitigating potential disruptions.

## 2. E-Invoice Implementation Timeline

### E-Invoice Implementation Timeline

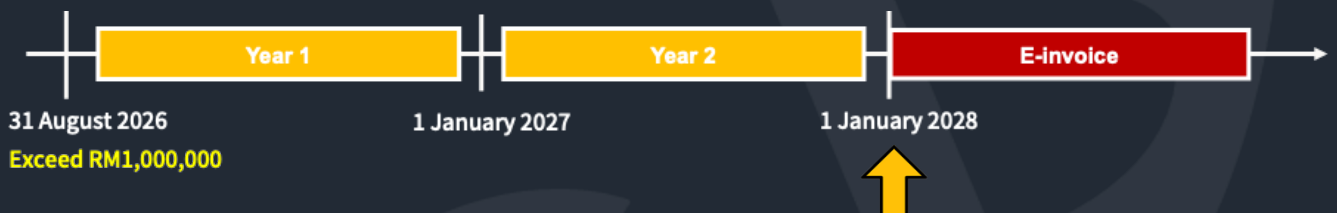
The mandatory e-Invoice implementation timeline is:-

No	Taxpayers	Implementation Date	Relaxation Period
1	Taxpayers with an annual turnover or revenue of more than RM100 million	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	1 January 2025	1 January 2025 to 30 June 2025
3	Taxpayers with an annual turnover or revenue of more than RM5 million and up to RM25 million	1 July 2025	1 July 2025 to 31 December 2025
4	Taxpayers with an annual turnover or revenue of more than RM1 million and up to RM5 million	1 January 2026	1 January 2026 to 30 June 2026

On 6 December 2025, the government announced that the e-invoice exemption threshold will be raised from RM500,000 to RM1 million, as part of its efforts to ease the burden on small and medium enterprises (SMEs).

The annual turnover or revenue for the implementation of e-Invoice will be determined based on financial year ended 2022.

New Businesses or Operations commencing from Year	Implementation Date
2023 to 2025 with an annual turnover or revenue of at least RM1,000,000	1 July 2026
2026 onwards or upon commencement date - if 1 <sup>st</sup> year revenue is less than RM1,000,000	1 July 2026 or upon operation commencement date  1 January in the second year following the year in which the total annual turnover or revenue reached RM1,000,000.



No exemption will be granted after the mandatory implementation year has been determined, and taxpayers are required to continue issuing e-Invoices even if their total annual turnover or revenue do not exceed RM1,000,000 in the subsequent years.

# 3. Interim Relaxation Period

## E-Invoice Interim Relaxation Period

Relaxation Period			
1 August 2024 to 31 January 2025	1 January 2025 to 30 June 2025	1 July 2025 to 31 December 2025	1 January 2026 to 30 June 2026
Businesses which achieved turnover threshold of <b>RM100 million</b> per year	Businesses which achieved turnover threshold of <b>RM25 million</b> per year	Businesses which achieved turnover of <b>RM5 million to RM25 million</b> per year	Businesses which achieved turnover of <b>RM1 million to RM5 million</b> per year

To ensure the smooth transitioning and implementation of e-Invoice, the Government of Malaysia has, on 26 July 2024, agreed to provide taxpayers a six (6)-month interim relaxation period from the date of mandatory implementation of each implementation phase.

During the interim relaxation period, Government of Malaysia has agreed to allow taxpayers to adopt the following:

- a) issue consolidated e-Invoice for all activities and transactions, including the industries or activities listed under Section 3.7 of this e-Invoice Specific Guideline.
- b) issue consolidated self-billed e-Invoice for all self-billed circumstances outlined under Section 8.3 of this e-Invoice Specific Guideline.
- c) input any information / details in the “Description of Product or Service” field in the consolidated e-Invoice or consolidated self-billed e-Invoice. statement / bill reference numbers as required under Section 3 and 4 of this e-Invoice Specific Guideline
- d) not to issue individual e-Invoice or individual self-billed e-Invoice, even if the buyer (in the case of e-Invoice) / supplier (in the case of self-billed e-Invoice) has made a request for an individual e-Invoice or individual self-billed e-Invoice to be issued, provided that the taxpayers comply with item (a) or (b) above, as the case may be.

Additionally, the IRBM will not undertake any prosecution action under Section 120 of the Income Tax Act 1967 during the interim relaxation period on non-compliance of the e-Invoice requirements, provided that taxpayers comply with the requirements mentioned under Section 16.2 (a) and (b) of this e-Invoice Specific Guideline (reference to last slide).

## 4. Scenarios Requiring e-Invoice to be Issued

### Scenarios requiring e-Invoice to be issued

1. Proof of Income: This document is issued whenever a sale or other transaction is made to recognize income of taxpayers; and
2. Proof of Expense: This type of document covers purchases made or other spending by taxpayers. It also includes returns and discounts. It can also be used to correct or subtract an income receipt in terms of the amounts documented. In addition, there are certain circumstances where taxpayers would have to issue self-billed e-Invoice to document an expense such as foreign transactions. For example, if the taxpayer acquired goods and/or services from foreign supplier and received an invoice from the foreign supplier who does not use Malaysia's MyInvois System, the taxpayer would be required to issue a self-billed e-Invoice to document the expense.

### Certain activities that require e-Invoice to be issued (no consolidated e-invoice allowed)

For the purposes of e-Invoice, taxpayers undertaking certain activities or transactions are required to issue e-Invoice for each transaction with Buyers. In other words, such taxpayers will be required to obtain the Buyer's details for the issuance of e-Invoice and will not be allowed to issue consolidated e-Invoice.

No	Industry	Types of Activities
1	Automotive	Sale of any motor vehicle
2	Aviation	Sale of flight ticket and private charter
3	Luxury Goods and Jewelry	Details will be released in due course <i>Taxpayers are allowed to issue consolidated e-Invoice until further notice</i>
4	Construction	Construction contractor undertaking construction contract, as defined in the Income Tax (Construction Contracts) Regulations 2007
5	Wholesalers and Retailers of Construction Materials	Sale of construction materials, regardless of volume sold. Construction material as specified under the Fourth Schedule of <i>Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994</i>
6	Licensed Betting and Gaming	Pay-out to winners for all betting and gaming activities
7	Payment to Agents / Dealers / Distributors	Payments made to agents, dealers or distributors.
8	All Industries	Any single transaction with a value exceeding RM10,000. <i>Note that this will be effective starting 1 January 2026.</i>
9	Electricity	Distribution, supply or sale of electricity
10	Telecommunication	Telecommunication services in relation to postpaid plan and internet subscription, and sale of electronic devices

## 5. Types of e-Invoice to be Submitted and Validated

### Types of e-Invoice to be submitted and validated

Code	Document Type	Description
01	Invoice *	Describes and records sales transaction.
02	Credit Note	Correct errors, apply discounts or returns to reduce value of original invoice.
03	Debit Note	Indicate additional charges on previously issued invoice.
04	Refund Note	Refund of sales' payment.
11	Self-Billed Invoice *	Describes and records supplier (self-billed) transaction / expense
12	Self-Billed Credit Note	Correct errors, apply discounts or returns to reduce value of supplier invoice.
13	Self-Billed Debit Note	indicate additional charges on previously issued supplier invoice.
14	Self-Billed Refund Note	Refund of payment to supplier.

\* E-Invoice and Self Billed e-Invoice are further expanded to include consolidated e-invoice and consolidated self-billed e-Invoice, which is to be submitted by 7<sup>th</sup> of the subsequent month



# 6. Submission Methodology

There are 3 ways for business to submit e-Invoice



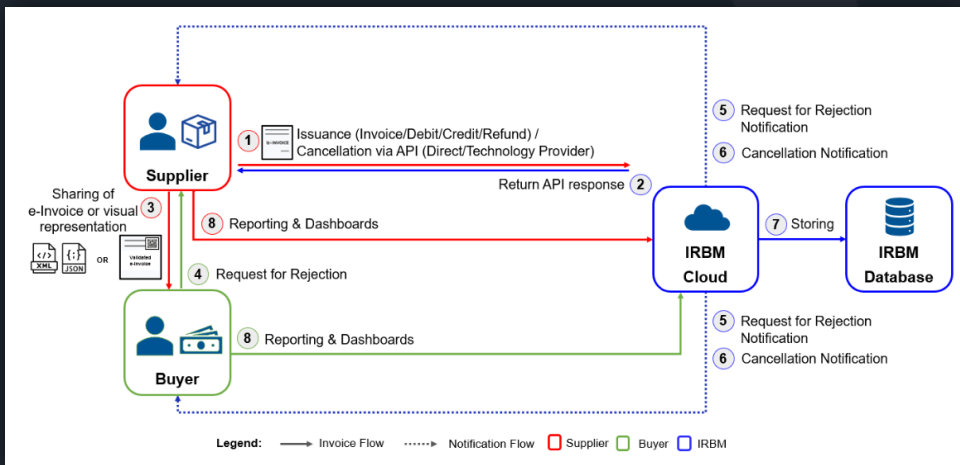
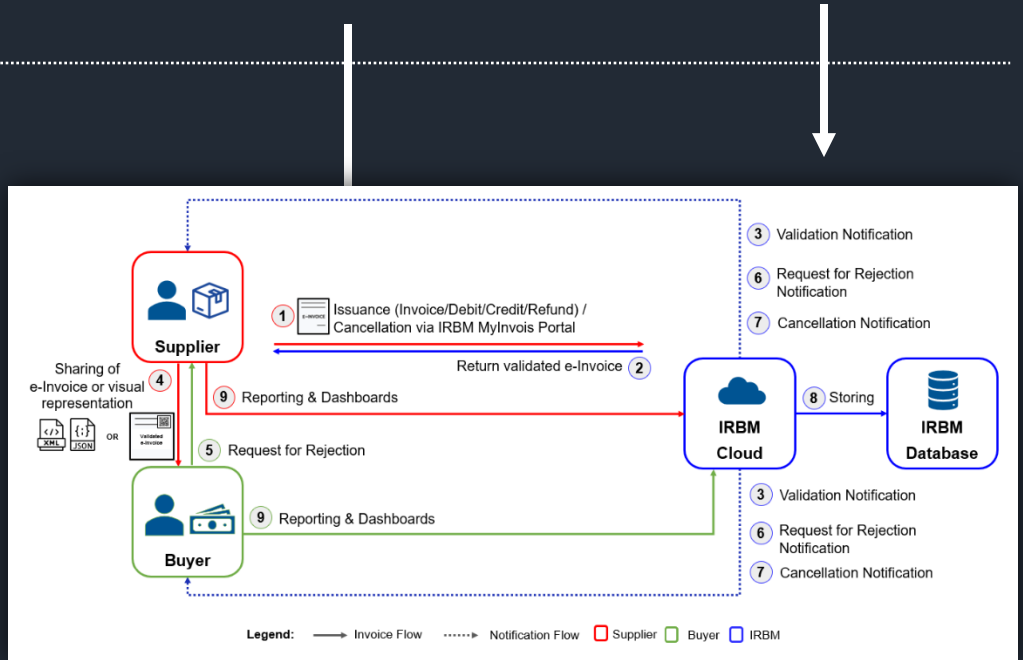
1. Peppol Network and Application Programming Interface



2. Application Programming Interface



3. MyInvois Portal





## 7. Data Fields Required for e-Invoice

### List of Required Fields for e-Invoice

No	Field Name	Description	Mandatory / Optional
1	Supplier's Name	Name of business or individual who will be the issuer of the e-Invoice in a commercial transaction	Mandatory
2	Buyer's Name	Name of recipient of the e-Invoice in a commercial transaction	Mandatory
3	Supplier's TIN	Supplier's (i.e., issuer's) TIN assigned by IRBM	Mandatory
4	Supplier's Registration / Identification Number / Passport Number	<ul style="list-style-type: none"> <li>For businesses: Business registration number</li> <li>For Malaysian individual: MyKad / MyTentera identification number</li> <li>For non-Malaysian individual: Passport number / MyPR / MyKAS identification number</li> </ul> <p><i>Taxpayers registered with the Companies Commission of Malaysia (SSM) are required to only input the new business registration number, which is 12-digit characters. For taxpayers that are registered with other authority / body, the taxpayers are required to input the relevant registration number.</i></p>	Mandatory
5	Supplier's SST Registration Number	<p>Sales tax / service tax (SST) registration number of the Supplier</p> <p><i>This is not applicable to Suppliers that are not SST-registered</i></p>	Mandatory
6	Supplier's Tourism Tax Registration Number	<p>Tourism tax registration number of the Supplier.</p> <p><i>This is only applicable to tourism tax registrant, which may consist of hotel operators and online travel operators</i></p>	Mandatory
7	Supplier's e-mail	E-mail address of the Supplier	Optional
8	Supplier's Malaysia Standard Industrial Classification (MSIC) Code	5-digit numeric code that represent the Supplier's business nature and activity	Mandatory
9	Supplier's Business Activity Description	Description of the Supplier's business activity	Mandatory

## 7. Data Fields Required for e-Invoice

### List of Required Fields for e-Invoice (con't)

No	Field Name	Description	Mandatory / Optional
10	Buyer's TIN	Buyer's TIN assigned by IRBM	Mandatory
11	Buyer's Registration / Identification Number / Passport Number	<ul style="list-style-type: none"> <li>For businesses: Business registration number</li> <li>For Malaysian individual: MyKad / MyTentera identification number</li> <li>For non-Malaysian individual: Passport number / MyPR / MyKAS identification number</li> </ul> <p><i>Taxpayers registered with the Companies Commission of Malaysia (SSM) are required to only input the new business registration number, which is 12-digit characters. For taxpayers that are registered with other authority / body, the taxpayers are required to input the relevant registration number.</i></p>	Mandatory
12	Buyer's SST Registration Number	<p>SST registration number of the Buyer</p> <p><i>This is not applicable to Buyers that are not SST-registered</i></p>	Mandatory
13	Buyer's e-mail	E-mail address of the Buyer	Optional
14	Supplier's Address	Address (registered, business, residential, etc.) of business or individual who will be the issuer of the e-Invoice in a commercial transaction	Mandatory
15	Buyer's Address	Address (registered, business, residential, etc.) of recipient of the e-Invoice in a commercial transaction	Mandatory
16	Supplier's Contact Number	The telephone number of the Supplier (e.g., office, mobile, fax)	Mandatory
17	Buyer's Contact Number	The telephone number of the Buyer (e.g., office, mobile, fax)	Mandatory
18	e-Invoice Version	Current e-Invoice version	Mandatory
19	e-Invoice Type	Identifies the document type (e.g., invoice, credit note, debit note, refund note, etc.)	Mandatory
20	e-Invoice Code / Number	Document reference number used by Supplier for internal tracking purpose	Mandatory

## 7. Data Fields Required for e-Invoice

### List of Required Fields for e-Invoice (con't)

No	Field Name	Description	Mandatory / Optional
21	Original e-Invoice Reference Number	IRBM Unique Identifier Number of original invoice / document that is being affected / adjusted. Applicable where a debit note, credit note or refund note e-Invoice is issued	Mandatory
22	e-Invoice Date and Time	Date and time of issuance of the e-Invoice	Mandatory
23	Issuer's Digital Signature	An electronic signature to ensure integrity and non-repudiation of documents. The e-Invoice shall be signed using issuer's digital certificate. In the event where taxpayers utilise the services of service provider, the e-Invoice shall be signed using service provider's digital certificate.	Mandatory
24	Invoice Currency Code	Specific currency that is used to represent the monetary value stated in the e-Invoice	Mandatory
25	Currency Exchange Rate	Rate at which non-Malaysian currency will be converted into Malaysian Ringgit	Mandatory
26	Frequency of Billing	Frequency of the invoice (e.g., Daily, Weekly, Biweekly, Monthly, Bimonthly, Quarterly, Half-yearly, Yearly, Others / Not Applicable)	Optional
27	Billing Period	Interval of the transaction	Optional
28	Classification	Category of products or services being billed as a result of a commercial transaction	Mandatory
29	Description of Product or Service	Details of products or services being billed as a result of a commercial transaction	Mandatory
30	Unit Price	Price assigned to a single unit of a product or service	Mandatory
31	Tax Type	Type of taxes that will be applicable (e.g., sales tax, service tax, tourism tax, etc.), applicable for both line item and invoice level	Mandatory
32	Tax Rate	The appropriate tax rate (be it in the form of percentage (%) or prevailing specified rate) that is applicable	Mandatory

## 7. Data Fields Required for e-Invoice

### List of Required Fields for e-Invoice (con't)

No	Field Name	Description	Mandatory / Optional
33	Tax Amount	The amount of tax payable, applicable for both line item and invoice level	Mandatory
34	Details of Tax Exemption	Description of tax exemption applicable	Mandatory
35	Amount Exempted from Tax	Total amount of tax exempted for sales tax or service tax purposes	Mandatory
36	Subtotal	Amount of each individual item/ service within the invoice, excluding any taxes, charges or discounts, applicable for line item only	Mandatory
37	Total Excluding Tax	Sum of amount payable (inclusive of applicable discounts and charges), excluding any applicable taxes (e.g., sales tax, service tax).	Mandatory
38	Total Including Tax	Sum of amount payable inclusive of total taxes chargeable (e.g., sales tax, service tax),	Mandatory
39	Total Net Amount	Sum of total amount payable (inclusive of applicable line item and invoice level discounts and charges), excluding any applicable taxes (e.g., sales tax, service tax).	Optional
40	Total Payable Amount	Sum of amount payable (inclusive of total taxes chargeable and any rounding adjustment) excluding any amount paid in advance, applicable at invoice level only	Mandatory
41	Rounding Amount	Rounding amount added to the amount payable, applicable at invoice level only	Optional
42	Total Taxable Amount Per Tax Type	Sum of amount chargeable for each tax type, applicable for invoice level only	Optional
43	Quantity	Number of units of a particular product or service in a commercial transaction	Optional
44	Measurement	Standard unit or system used to measure the product or service	Optional
45	Discount Rate	Percentage of deduction from the original price of a product or service, applicable for line level and invoice level	Optional

## 7. Data Fields Required for e-Invoice

### List of Required Fields for e-Invoice (con't)

No	Field Name	Description	Mandatory / Optional
46	Discount Amount	Amount deducted from the original price of a product or service, applicable for line level and invoice level	Optional
47	Fee / Charge Rate	Charge associated with the product or service (be it in the form of percentage (%) or prevailing specified rate)	Optional
48	Fee / Charge Amount	Charge associated with the product or service	Optional
49	Payment Mode	Chosen mechanism through which funds are transferred from buyer to supplier (e.g., cash, cheque, bank transfer, credit card, debit card, e-Wallet / Digital Wallet, etc.)	Optional
50	Supplier's Bank Account Number	The Supplier's bank account number to facilitate payment by Buyer	Optional
51	Payment Terms	An agreed-upon payment terms and conditions e.g., timing and method of payment	Optional
52	Prepayment Amount	Monetary value that is prepaid by the Buyer in order to fulfil the financial obligation	Optional
53	Prepayment Date	Date of prepayment received	Optional
54	Prepayment Reference Number	Unique identifier assigned to trace prepayment	Optional
55	Bill Reference Number	Supplier's internal billing reference number to facilitate payment from Buyer	Optional

### Additional mandatory fields to be included in Annexure to the e-Invoice

No	Field Name	Description	Mandatory / Optional
1	Reference Number of Customs Form No.1, 9, etc.	Unique identifier assigned on the Declaration of Goods Imported	Mandatory

## 8. General Tax Identification / Identification Numbers

### List of General TINs

No	General TIN	Description
1	EI00000000010	<ol style="list-style-type: none"><li>1. General Public TIN</li><li>2. Buyer's TIN in the e-invoice for Malaysian individual where individual buyer only provides IC</li><li>3. Buyer's TIN in the consolidated e-Invoice</li></ol>
2	EI00000000020	Buyer's TIN for export transactions where foreign buyer's TIN is not available
3	EI00000000030	Supplier's TIN for import transactions where foreign supplier's TIN is not available.
4	EI00000000040	Buyer's TIN for transactions involving the following persons: <ul style="list-style-type: none"><li>• Government</li><li>• State government and state authority</li><li>• Government authority</li><li>• Local authority</li><li>• Statutory authority and statutory body</li><li>• Exempt institutions that are not assigned with TIN</li></ul>

### General Identification Number for e-Invoice

No	General IC	Description
1	000000000000	General Identification Number for Consolidated e-Invoice



## 9. Classification Codes

### Classification Codes for issuance of e-Invoice

Code	Description
001	Breastfeeding equipment
002	Childcare centres and kindergartens fees
003	Computer, smartphone or tablet
004	Consolidated e-Invoice
005	Construction materials (as defined in Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994)
006	Disbursement
007	Donation
008	e-Commerce - e-Invoice to buyer / purchaser
009	e-Commerce - Self-billed e-Invoice to seller, logistics, etc.
010	Education fees
011	Goods on consignment (Consignor)
012	Goods on consignment (Consignee)
013	Gym membership
014	Insurance - Education and medical benefits
015	Insurance - Takaful or life insurance
016	Interest and financing expenses
017	Internet subscription
018	Land and Building

## 9. Classification Codes

### Classification Codes for issuance of e-Invoice

Code	Description
019	Medical examination for learning disabilities and early intervention or rehabilitation treatments of learning disabilities
020	Medical examination or vaccination expenses
021	Medical expenses for serious diseases
022	Others
023	Petroleum operations (as defined in Petroleum (Income Tax) Act 1967)
024	Private retirement scheme or deferred annuity scheme
025	Purchase of motor vehicle
026	Purchase or subscription of books / journals / magazines / newspapers / other similar publications
027	Reimbursement
028	Rental of motor vehicle
029	Rental or purchase of EV charging facilities
030	Repair and maintenance
031	Research and development
032	Foreign income
033	Self-billed - Betting and gaming
034	Self-billed - Importation of goods
035	Self-billed - Importation of services



## 9. Classification Codes

### Classification Codes for issuance of e-Invoice

Code	Description
036	Self-billed - Others
037	Self-billed - Payment to agents, dealers or distributors
038	Sports equipment, rental / entry fees for sports facilities or registration in sports competition
039	Supporting equipment for disabled person
040	Voluntary contribution to approved provident fund
041	Dental examination or treatment
042	Fertility treatment
043	Treatment and home care nursing, daycare centres and residential care centres
044	Vouchers, gift cards, loyalty points, etc
045	Self-billed - Non-monetary payment to agents, dealers or distributors



## 10. Circumstances Require Self-Billed e-Invoice

For e-Invoice purposes, Buyer (assumes the role of Supplier) and issue self-billed e-Invoices for the following transactions:

No	Transaction	Supplier	Buyer
1	Payment to agents, dealers and distributors	Agents, dealers and distributors	Taxpayer that makes the payment
2	Goods sold or services rendered by foreign suppliers	Foreign seller	Malaysian Purchaser
3	Profit Distribution (dividend distribution)	Recipient of the distribution	Taxpayer that makes the distribution
4	E-Commerce	Merchant, service providers	E-Commerce / Intermediary Platform
5	Pay-out to all betting and gaming winners	Recipient of the pay-out	Licensed betting and gaming provider
6	Acquisition of goods or services from individual taxpayers who are not conducting a business	Individual taxpayer providing goods or services	Person acquiring goods or services
7	Interest Payment	Recipient of interest payment	Taxpayer that makes the interest payment
8	Claim, compensation or benefit payments from the insurance business of an insurer	Policyholder / Beneficiary	Insurer
9	Payment in relation to capital reduction, share / capital / unit redemption, share buyback, return of capital or liquidation proceeds	Investor	Investee

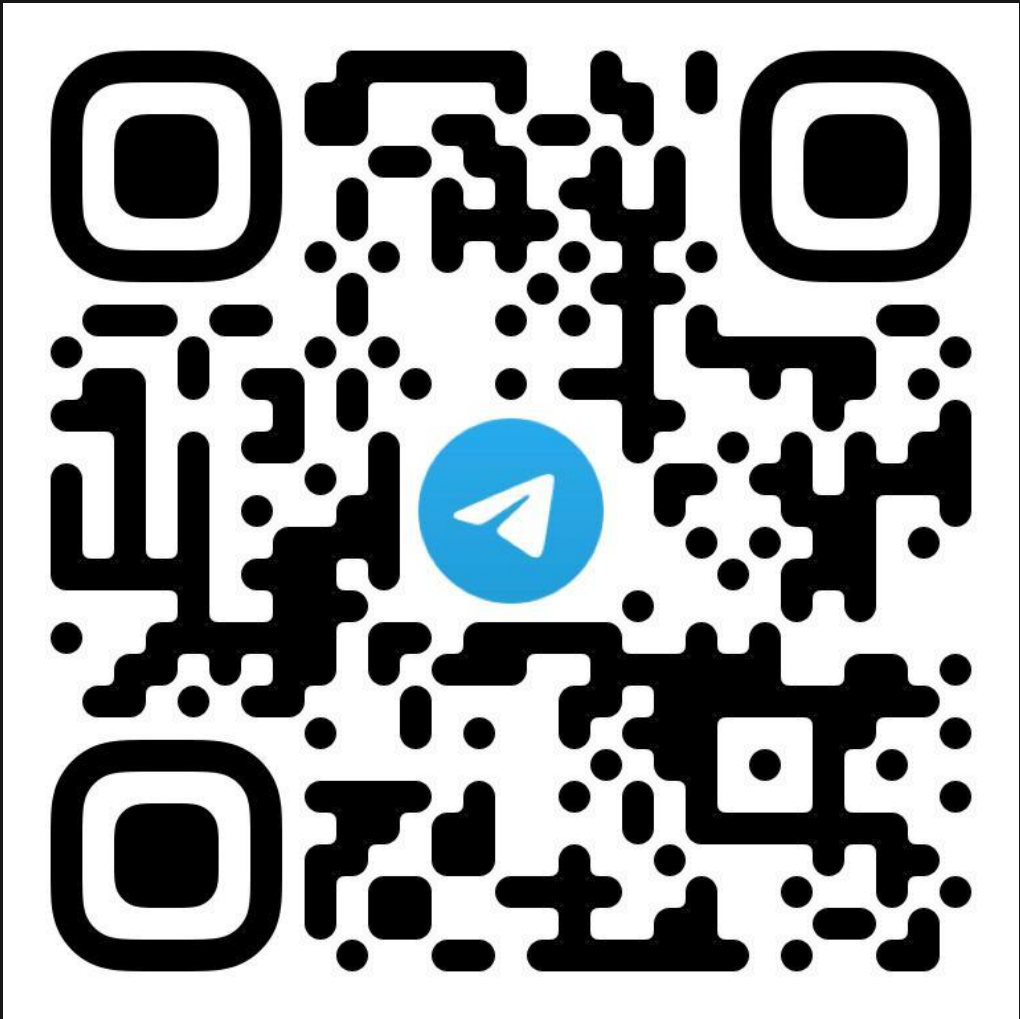


# 11. Due Date for e-Invoice Submission

Due date for Submission of e-Invoice:-

No	E-Invoice / Self-Billed e-Invoice	Due Date
1	E-Invoice	There is no specific requirement on the timing of e-Invoice issuance.
2	Consolidated e-Invoice for aggregation of sales / statements for the month	Within seven (7) calendar days after the end of the billing month.
3	e-Invoice for foreign income	Income Recipient should issue the e-Invoice latest by the end of the month following the month of receipt of the said foreign income
4	Self-Billed e-Invoice for importation of goods	In relation to importation of goods, the Malaysian Purchaser should issue a self-billed e-Invoice latest by the end of the second month following the month of customs clearance is obtained
5	Self-Billed e-Invoice for importation of services	<p>In relation to importation of services, self-billed e-Invoice should be issued latest by the end of the month following the month upon:-</p> <ol style="list-style-type: none"><li>1) payment made by the Malaysian Purchaser; or</li><li>2) receipt of invoice from foreign supplier, whichever earlier.</li></ol>





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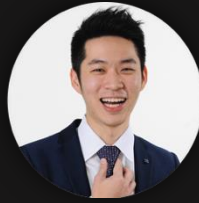
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