

16.E-INVOICE TREATMENT DURING INTERIM RELAXATION PERIOD

16.1 To ensure the smooth transitioning and implementation of e-Invoice, the Government of Malaysia has agreed to provide taxpayers a six (6)-month interim relaxation period from the date of mandatory implementation of each implementation phase, as follows:

No.	Targeted Taxpayers	Interim Relaxation Period
1.	Taxpayers with an annual turnover or revenue of more than RM100 million	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 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 to 31 December 2025
4.	<p>Taxpayers with an annual turnover or revenue of up to RM5 million</p> <p>i) 1 January 2026 implementation date</p> <p>ii) 1 July 2026 implementation date</p>	<p>Until</p> <p>31 December 2026</p>

Table 16.1 – Interim relaxation period for each implementation phase

16.2 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. In other words, taxpayers are not restricted to input the receipt / 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.

16.3 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.