

**Three decades**  
of dedication,  
integrity and  
trust built together  
with the people.

## e-Filing Submission Deadlines:

MyTax



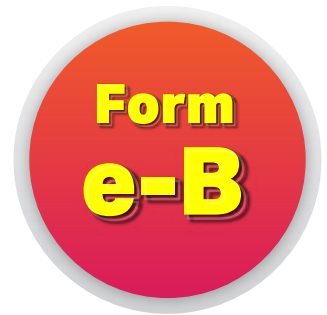
SCAN  
QR CODE  
FOR  
E-FILING  
2025



Form  
**e-BE**

Non-Business  
Income

**30 April 2026**



Form  
**e-B**

Business  
Income

**30 June 2026**

## Latest Updates



**Myinvois e-POS**  
**FREE** Point of Sale System  
for Micro, Small and Medium Enterprises (MSMEs)

Wah, senangnya!  
**e-Invois**

For more information: [www.hasil.gov.my/e-invois](http://www.hasil.gov.my/e-invois)

HASiL

### - Stamp Duty Self-Assessment System (STSDS)

A transition towards the e-Stamp Duty system effective 1 January 2026.

### - Tax Corporate Governance Framework (TCGF)

Updated framework incorporating industry feedback and aligned with global best practices.

# e-Invoice

## Implementation Exemption

Taxpayers with annual sales **below RM1 million** are **fully exempted** from the implementation of e-Invoice.

## Phase 4 Implementation

Effective Date: 1 January 2026.

Target Group: Taxpayers with annual revenue/sales up to RM5 million.

**Interim Relaxation Period: Until 31 December 2027.**  
**(Refer to Section 16 of the Specific Guidelines)**

During this period, taxpayers are allowed to:

- Issue consolidated e-Invoices for all transactions.
- Issue consolidated self-billed e-Invoices (refer to Section 8.3 of the Specific Guidelines).
- Provide flexible transaction descriptions under the “Product or Service Description” field.

**No penalties will be imposed during the transition period, subject to compliance with the stipulated requirements.**

## Wholesale and Retail of Building Materials Sector

- Consolidated e-Invoice issuance is allowed effective **1 January 2026**.
- Individual e-Invoices are only required for:
  - > **Transactions exceeding RM10,000;** or
  - > **Upon request by the buyer**

**MyInvois e-POS FREE** Point of Sale System  
for Micro, Small and Medium Enterprises (MSMEs)



Wah, senangnya!  
**e-Invois**

For more information: [www.hasil.gov.my/e-invois](http://www.hasil.gov.my/e-invois)

- Expanded to taxpayers with annual revenue/sales up to RM5 million (Phase 4).
- Businesses that register and adopt MyInvois e-POS between 1 January 2026 and 30 June 2026 are eligible to receive a complimentary receipt printer from HASiL as an early adoption incentive.

## e-Invoice Compliance Review Framework (RKe)

The guideline document is now available for download via the HASiL official portal:



[www.hasil.gov.my](http://www.hasil.gov.my)

>> Legislation >> Framework >> Audit Framework >> e-Invoice Compliance Review Framework

# Stamp Duty Self-Assessment System (STSDS)

## System Transition

The **STAMPS** system has been fully discontinued as of **31 December 2025**.

**Effective 1 January 2026**, all stamping processes are to be conducted via the **e-Stamp Duty System** through **MyTax**.

HASiL — ...

## STAMP DUTY SELF ASSESSMENT SYSTEM (STSDS)

- ✓ Self-assess and pay
- ✓ Fast, simple and no Assessment Notice required
- ✓ All stamping processes via **MyTax**



**EFFECTIVE  
1 JANUARY 2026**

### PHASED ROLLOUT (2026-2028):

- 2026:**  
TENANCY/LEASE, SECURITIES, GENERAL INSTRUMENTS
- 2027:**  
TRANSFER OF REAL PROPERTY (WITHOUT JPPH VALUATION)
- 2028:**  
OTHER INSTRUMENTS

## Stamp Duty Special Voluntary Disclosure (SVD) Programme 2026

Period:

**1 January 2026 – 30 June 2026.**

Eligibility:

**Instruments executed between 1 January 2023 – 31 December 2025.**

Benefits:

- **Automatic penalty waiver.**
- **No audit on the disclosed instruments.**

# Tax Corporate Governance Framework (TCGF)

## Document Update

Updated as at **1 December 2025** in line with global best practices.

## Replacement of Annual Review

The implementation of an Annual Risk Assessment replaces the Annual Review procedure to strengthen systematic tax risk management.

## Programme Objective

To enhance corporate taxpayers' understanding in developing structured and effective tax governance strategies.

## Document is available via:



[www.hasil.gov.my](http://www.hasil.gov.my)

>> Legislation >> Framework >> Tax Corporate Governance Framework  
>> Guidelines Tax Corporate Governance Framework



# Latest Communication Initiatives

## HASiL WhatsApp (03-8911 1000):

A one-way communication channel effective **15 January 2026** for tax information, payment reminders and arrears notifications.



## e-Kemaskini on MyTax

Taxpayers are encouraged to **update their mobile numbers** to ensure uninterrupted receipt of important information **via WhatsApp**.

## Ask Platform

# AskHAFY

Replaces **Tanya@HKC** as a more efficient and relevant self-service information platform.



## Customer Feedback

Any enquiries, appreciation, suggestions or complaints can be submitted via the **Customer Feedback Form** at:

Click  [Customer Feedback Form](#)



**REMINDER!**

ALERT MESSAGE



**BEWARE OF  
TAX SCAM SYNDICATES**

OK



## Verify authenticity through:

- HASiL Contact Centre: 03-8911 1000 / 603-8911 1000 (Overseas);
- HASiL Live Chat;
- HASiL Feedback Form at;  
<https://maklumbalaspelanggan.hasil.gov.my/Public/>
- Visit the nearest HASiL office.

Do not disclose banking details;

Do not click on suspicious links;

Tax payments only through HASiL's official channels;

Ensure HASiL emails use the domain [@hasil.gov.my](mailto:@hasil.gov.my).





# HASiL 30 TAHUN HASiL

**Building on more than three decades of experience, HASiL continues to strengthen a progressive, transparent and impactful digital tax ecosystem for the nation's well-being. Stay connected with HASiL through the following official communication channels:**

 [www.hasil.gov.my](http://www.hasil.gov.my)

 03-8911 1000

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 HASiL\_MALAYSIA

*Driving The Smart Tax Ecosystem*