

KOMPILASI SOALAN DAN JAWAPAN SEMINAR PERCUKAIAN KEBANGSAAN (SPK) 2025 (BELANJAWAN 2026)

5 NOVEMBER 2025

TOPIK 2: e-INVOIS : PERSEDIAAN STRATEGIK KE ARAH PEMATUHAN MANDATORI

BIL.	QUESTION	ANSWER
1	if tahun 2026 turnover perniagaan saya melebihi 500k, saya perlu implement e invois kan. tapi kalau tahun 2027 turnover perniagaan saya kurang daripada 500k, so macam mana? still implement kah?	Sebaik sahaja garis masa pelaksanaan mandatori e-Invois pembayar cukai telah ditentukan, sebarang perubahan terhadap jualan atau pendapatan tahunan pembayar cukai pada tahun-tahun berikutnya tidak akan mengubah kewajipan pembayar cukai untuk melaksanakan e-Invois mengikut garis masa pelaksanaan yang telah ditetapkan.
2	For seller A whole year revenue less than RM 500,000. He need not issue einvoice with the exemption.As he sell his product to buyer B worth RM 11k in one transaction, is he required to issue einvoice?	In the event that the seller is exempt from issuing e-Invoice (as provided under subparagraph 1.6 of the e-Invoice Guideline), the seller is not required to issue e-Invoice for transactions with buyers including any single transaction valued above RM10,000.
3	Partnership firm started business in the year 2023 with total revenue RM 830k. Then revenue for year 2024 was RM1.2ml. what is the implementation date for this partnership firm?	For new businesses or operations commencing from the year 2023 to 2025 with an annual turnover or revenue of at least RM500,000, the e-Invoice implementation date is 1 July 2026.
4	Currently partnership A has two partners, B & C. Partnership A has turnover of 450k. partner B owns a sole prop with turnover of 400k. A, B, C, which one is mandatory to issue e invoice?	Both Partnership A and the partner (B) are exempt from issuing e-Invoice as their turnovers have yet to reach the stipulated threshold RM500,000.

		They are only required to issue e-Invoice when their respective businesses reach or exceed the stipulated threshold.
5	Can we Issue e-invoices for foreign buyer	Yes, if Malaysian taxpayer is conducting transaction with foreign buyer, the Malaysian taxpayer is required to issue e-Invoice to the said foreign buyer. Likewise, if the Malaysian taxpayer is importing from foreign seller, the Malaysian taxpayer is required to issue self-billed e-Invoice for the said importation of goods or services.
6	sekiranya saya ada syarikat yang lain atas nama saya, adakah turnover utk semua syarikat saya dicampurkan atau ikut turnover syarikat masing2	Penentuan garis masa pelaksanaan mandatori e-Invois bagi setiap syarikat adalah berdasarkan jualan atau pendapatan tahunan yang direkodkan oleh setiap syarikat tersebut (i.e. mengikut TIN masing-masing) bagi tahun taksiran 2022 atau tahun taksiran berkaitan, mana-mana yang terpakai.
7	For JMB & MC. Is e invoice required to be issued for by MC funds collected by JMB before August 2024?	<p>Where the mandatory implementation of e-Invoice for the JMB/MC commences from 1 August 2024, any transactions conducted from 1 August 2024 require issuance of e-Invoice.</p> <p>If there is a need to adjust invoices issued prior to 1 August 2024, the JMB/MC would be required to issue adjustments e-Invoices (credit note, debit note, refund note e-Invoices). If adjustments are to be made to original invoices that were issued prior to the implementation of e-Invoice (i.e., no IRBM Unique Identifier Number has been assigned), taxpayers are then allowed to input "NA" in the 'Original e-Invoice Reference Number' data field.</p>

8	<p>If at the time the Management corporation is formed, the MC has not hit threshold of 500k, when takeover from JMB, need to issue e invoice?</p>	<p>Just like other business entities, the mandatory e-Invoice implementation timeline for the Management Corporation (MC) / Joint Management Body (JMB) would be determined based on the MC's / JMB's turnover or revenue for the relevant year of assessment (YA).</p> <p>MC / JMB is required to implement e-Invoice starting from 1 January in the second year following the YA in which the total annual turnover or revenue reaches the stipulated threshold.</p>
9	<p>if tenancy agreement is signed between tenant and 1 landlord although the property is owned by 2 individuals (Not carrying on business), do tenant issue self billed einvoice to 1 or both landlord?</p>	<p>In the event that the Landlords are individuals not conducting business, the Tenant is required to issue self-billed e-Invoice (separately) to both Landlords according to their agreed portions.</p> <p>The Tenant may issue self-billed e-Invoice to only one of the Landlord if both Landlords agree to such arrangement.</p>
10	<p>For self bill e-inv. If staff buy fuel for example, need to do self bill? For non registered e-inv supplier can issue self bill?</p>	<p>In general, the employee is required to request for the e-Invoice to be issued to their employer. However, IRBM provides concession whereby the employer will be allowed to proceed with the use of e-Invoice in the name of the employee or existing documentation (if the Supplier has not yet reach its mandatory e-Invoice implementation timeline) to support the particular transaction as proof of expense.</p> <p>Accordingly, the employer is not required to issue self-billed e-Invoice for this transaction.</p>

		<p>Kindly also note that this exception will only be applicable if the employer is able to prove that the employee is acting on the employer's behalf in incurring the expenses.</p>
11	<p>Is an independent director appointed in a public listed company considered contract for service? If yes, why?</p>	<p>The contractual relationship between an independent director and a public listed company is normally a non-employment basis. As such, an independent director is generally regarded as being under a <i>contract for service</i>, not a <i>contract of service</i>.</p> <p>A contract for service refers to an engagement where a person provides services <i>as an independent party</i> and is not an employee.</p>
12	<p>Company purchase materials from oversea e-commerce, we cannot get declaration form. In this case, can we self bill without declaration form?</p>	<p>Where the taxpayer purchase goods from foreign e-Commerce platform (not subject to e-Invoice implementation), the taxpayer (Buyer) is required to issue self-billed e-Invoice for this transaction.</p> <p>Reference Number of Customs Form No.1, 9, etc. Are required to be included, where applicable.</p>
13	<p>A staff that buy beverage, sundries etc that is connected to office using Own money in supermarket, then claimed from office, need issue self bill?</p>	<p>In general, the employee is required to request for the e-Invoice to be issued to their employer. However, IRBM provides concession whereby the employer will be allowed to proceed with the use of e-Invoice in the name of the employee or existing documentation (if the Supplier has not yet reach its mandatory e-Invoice implementation timeline) to support the particular transaction as proof of expense.</p>

		<p>Accordingly, the employer is not required to issue self-billed e-Invoice for this transaction.</p> <p>Kindly also note that this exception will only be applicable if the employer is able to prove that the employee is acting on the employer's behalf in incurring the expenses or such perquisites and benefits are clearly stated in the employer's policy.</p>
14	apa beza contract of service dengan contract for service	Perbezaan utama ialah Kontrak Perkhidmatan (<i>contract of service</i>) mewujudkan hubungan majikan-pekerja, manakala Kontrak untuk Perkhidmatan luar (<i>contract for service</i>) mewujudkan hubungan kontraktor bebas-klien/pelanggan.
15	If my contractor does not issue me e-invoice with the reason that he has not achieved RM 500k but in fact he actually is. Will my expenses become non deductible?	<p>The compliance obligation of issuing e-Invoice lies with the Supplier (or the Buyer in the case of self-billed e-Invoice). During the transitional period, taxpayers will be allowed to provide either normal bill / receipt / invoice (if the Supplier has yet to implement e-Invoice in accordance with the implementation timeline) or validated e-Invoice to substantiate a transaction for tax purposes until full implementation of e-Invoice.</p> <p>As such, your company (Buyer) is not required to issue self-billed e-Invoice to substantiate the expenses.</p>
16	Adakah apa2 tindakan dikenakan sekiranya syarikat tidak melaksanakan e-invois?	Kegagalan untuk mengeluarkan e-Invois (termasuk kegagalan mengeluarkan e-Invois mengikut keperluan yang ditetapkan dalam garis panduan) adalah suatu kesalahan di bawah Seksyen 120(1)(d) Akta Cukai

		Pendapatan 1967 dan pembayar cukai boleh dikenakan denda tidak kurang daripada RM200 dan tidak melebihi RM20,000 atau hukuman penjara tidak melebihi 6 bulan atau kedua-duanya sekali bagi setiap kesalahan / ketidakpatuhan.
17	Currently, failure to issue e invocie can be imposed fine. will there be any fine is there is error or mistakes in e invoice issued for e.g wrong product classification code used	Failure to issue e-Invoice (including to issue e-Invoice in accordance with the requirements specified in the guidelines) may constitute an offence under Section 120(1)(d) of the Income Tax Act 1967 and may result in a fine of not less than RM200 and not more than RM20,000 or imprisonment not exceeding 6 months or both, for each non-compliance.
18	is church do fund raising like church Family Day subject to e-invoicing? Selling coupons to public and hv stalls set up to sell food and 2nd hand stuff to sell to those purchase coupon.	<p>Yes, your understanding is in order. in the event that the Buyer request for e-Invoice, the church (Supplier) is required to issue e-Invoice for the transaction. If the Buyer does not request for e-Invoice, the church may issue normal receipts and subsequently aggregate transactions with Buyers who do not require an e-Invoice on a monthly basis and submit a consolidated e-Invoice to IRBM, within seven (7) calendar days after the month end.</p> <p>Kindly note that effective from 1 January 2026, any single transaction with a value exceeding RM10,000 requires the issuance of individual e-Invoice. In other words, consolidated e-Invoice is not allowed to be issued for these transactions.</p>
19	Slide 12 How do we submit e-invoices to the authorities?	If you're a business entity supplying goods or services to the statutory bodies, you're required to issue e-Invoice for the transactions with the statutory bodies.

		<p>You're required to include the statutory body's name and TIN in the "Buyer's name" and "Buyer's TIN" fields.</p> <p>You may utilise TIN Search function/service on MyTax Portal or MyInvois Portal directly (if you're issuing e-Invoices via MyInvois Portal) to obtain the statutory body's TIN.</p>
20	Does a church need to issue e invoice for rental received from church property like usage of hall for weddings or seminar	<p>Yes, in the event that the Buyer request for e-Invoice, the church (Supplier) is required to issue e-Invoice for the transaction. If the Buyer does not request for e-Invoice, the church may issue normal receipts and subsequently aggregate transactions with Buyers who do not require an e-Invoice on a monthly basis and submit a consolidated e-Invoice to IRBM, within seven (7) calendar days after the month end.</p> <p>Kindly note that effective from 1 January 2026, any single transaction with a value exceeding RM10,000 requires the issuance of individual e-Invoice. In other words, consolidated e-Invoice is not allowed to be issued for these transactions.</p> <p>For better understanding, taxpayer is advised to refer to FAQs for Donations and Contributions (updated as of 07 July 2025) which is accessible via our e-Invoice microsite.</p>
21	if the donation amount is >RM10k, is it still compulsory to generate transactional e-invoice?	e-Invoice, either individual e-Invoices or consolidated e-Invoices, are required to be issued for donations or contributions received, except for the following:

		<p>(a) Religious institutions or organisations established exclusively for the purpose of religious worship or the advancement of religion.</p> <p>(b) Any person (excluding (a) above) receiving donations or contributions that are not tax-exempt under the Income Tax Act 1967.</p> <p>Kindly note that this exemption will be reviewed and updated from time to time</p> <p>However, if the religious institutions or organisations under (a) are:</p> <ul style="list-style-type: none"> • institutions, organisations or funds (IOFs) approved under the Income Tax Act 1967 (including approvals under subsections 44(6), 44(6B), 44(11B), 44(11C) and 44(11D)); or • managing a charity or community project approved under paragraph 34(6)(h) of the Income Tax Act 1967; <p>the exception would not be applicable to the said religious institutions or organisations (i.e., the said religious institutions or organisations are required to issue e-Invoices on the donations or contributions received). Further, effective from 1 January 2026, any single transaction with a value exceeding RM10,000 requires the issuance of individual e-Invoice.</p>
22	Company purchase materials from oversea e commerce, we cannot get declaration form. In this case, can we self bill without declaration form?	Refer to response for Q12 above.
23	Does consolidated e-invoices need buyer particular ?	For consolidated e-Invoices, the issuer is not required to include each buyer's particulars. Instead, the issuer is required to include General Public and general TIN in the relevant fields.

		<p>Further, IRBM allows the Suppliers to adopt one (or a combination) of the following methods for issuing consolidated e-Invoice:</p> <p>(a) The summary of each receipt is presented as separate line items in the consolidated e-Invoice (refer Figure 3.7 of Example 4 – e-Invoice Specific Guideline);</p> <p>(b) The list of receipts (in a continuous receipt number) is presented as line items (i.e., where there is a break of the receipt number chain, the next chain shall be included as a new line item) (refer to Figure 3.3 of Example 2 - e-Invoice Specific Guideline).</p> <p>(c) Branch(es) or location(s) to submit consolidated e-Invoice, adopting either (a) or (b) above for the receipts issued by the branch(es) or location(s).</p>
24	Currently, failure to issue e invocie can be imposed fine.. will there be any fine is there is error or mistakes in e invoice issued for e.g wrong product classification code used	Refer to response for Q17 above.
25	Shareholder/directors declare dividend, need to self bill?	Upon implementation of e-Invoice in Malaysia, taxpayers that are not entitled to deduct tax under Section 108 of the Income Tax Act 1967 as well as taxpayers who are listed on Bursa Malaysia will be exempted from issuing self-billed e-Invoice on dividend distribution. Correspondingly, their shareholders are not required to issue an e-Invoice for proof of income. This exemption will be reviewed and updated from time to time.

		In other words, taxpayers enjoying the exemption under Section 11.1.2 above can continue with their existing processes in relation to profit distributions (e.g., issuance of dividend vouchers or warrants).
26	For payment of LAD to individual house owner, do I need to do self bill for this payment?	Yes, your understanding is in order.
27	Last few years we borrowed money from a foreigner, now we paying back with interest. The principal and interest need to self bill?	<p>Taxpayer is required to issue self-billed e-Invoice for the interest portion paid to the foreign lender.</p> <p>No self-billed e-Invoice is required to be issued for the principal portion.</p>
28	If church allow their community to use the building for programs & activities and these community gives donation for usage to help defray cost of electric and etc, is church need to issue e-invoice?	<p>Yes, in the event that the Buyer request for e-Invoice, the church (Supplier) is required to issue e-Invoice for such donation. If the Buyer does not request for e-Invoice, the church may issue normal receipts and subsequently aggregate transactions with Buyers who do not require an e-Invoice on a monthly basis and submit a consolidated e-Invoice to IRBM, within seven (7) calendar days after the month end.</p> <p>Kindly note that effective from 1 January 2026, any single transaction with a value exceeding RM10,000 requires the issuance of individual e-Invoice. In other words, consolidated e-Invoice is not allowed to be issued for these transactions.</p> <p>For further information, taxpayer is advised to refer to FAQs for Donations and Contributions (updated as of 07 July 2025) which is accessible via our e-Invoice microsite.</p>

29	Electricity, water bill under landlord or employer individual name, need to issue self bill	<p>Where the tenant is unable to request for the utility bills to be issued in his name, such utilities paid by the tenant should be included in:</p> <ul style="list-style-type: none"> • the e-Invoice issued by the landlord (if the landlord is conducting a business); or • the self-billed e-Invoice issued by the tenant (if the landlord is not conducting a business), as the case may be.
30	Are credit notes and debit notes not encourage to use in e-invoicing?	<p>In the event where there's a mistake and/or any amendment is required on the e-Invoice issued, the issuer is required to reflect the amendments / adjustment by way of issuing a credit note / debit note / refund note e-Invoice.</p> <p>Further, the issuer is required to include the Unique Identifier Number of the affected original e-Invoice under the "Original e-Invoice Reference Number" field in the issuance of credit note / debit note / refund note e-Invoice.</p>
31	is e-invoice fully reliant on cloud data? what if it goes missing? is e-invoice part of SDG practice?	<p>The risk of data being permanently "missing" is extremely low due to built-in technological and regulatory safeguards. The cloud service provider appointed largely complies with BCMS and ISMS requirements.</p> <p>One of the reasons e-Invoice is implemented is to support the nation's Sustainable Development Goals (SDG) agenda. The adoption of e-Invoicing reduces reliance on paper-based processes, lowers carbon emissions associated with printing, storage and physical document handling, and promotes more efficient digital business practices. By enhancing</p>

		<p>transparency and improving tax compliance through digital records, e-Invoicing also contributes to responsible consumption, sustainable economic growth, and stronger institutions. Overall, it aligns with Malaysia's commitment to advancing environmental sustainability, digital transformation, and good governance under the SDG framework.</p>
32	<p>Company A is buying diesel from Company B & pay for purchase. As it is subsidized item, Company B cannot issue invoice or einvoice to Company A. Can company A issue self bill einvoice to Company B?</p>	<p>No. Issuance of self-billed e-Invoice is only allowed for transactions specified under Section 8.3 of e-Invoice Specific Guideline. Kindly note that issuing self-billed e-Invoice for transactions other than those specified in the section may constitute an offence under Section 120(1)(d) of the Income Tax Act 1967 and may result in a fine of not less than RM200 and not more than RM20,000 or imprisonment not exceeding 6 months or both, for each non-compliance.</p> <p>The compliance obligation of issuing e-Invoice for this transaction lies with the Company B (Supplier). Consequently, Company A is not required to issue self-billed e-Invoice for the transaction.</p>