
HASIL CTIM TAX FORUM 2026
e-INVOICE ISSUES
Berjaya Times Square
6 May 2026

1. e-Invoice Guideline(s) and Technical Issues

No.	Issues	Comment
1.	Currently, transaction with amount at RM10K and above is required to submit individual e-invoice. To do that a company will need to obtain the NRIC or passport no from the customers. Some customers (including foreign tourist) refused or unable to provide their ID to enable the issuance of the individual e-invoice. What's LHDN advise to overcome this issue?	SOC
2.	Currently, the e-invoices must be submitted by the 7th day after the end of a month. This deadline is rather short. Does the Hasil has a plan to extend the submission deadline?	SOC
3.	Does the extended interim relaxation period up to 31.12.2027 for Phase 4 apply only to standalone SMEs, or does it also apply to all companies, including those within a group structure?	SOC
4.	*Soalan 2* Di bawah garis panduan SEFBILING, *importation of services from foreign vendor* perlu mengeluarkan selfbilling selewat2nya dalm tempoh 1 bulan. Soalan : Sekiranya pihak syarikat gagal mematuhi peraturan di atas, adakah tersabit sebagai satu kesalahan? Jika Ya, kesalahan dibawah seksyen apa dan berapa jumlah penalti bagi 1 invois?	SOC
5.	From your point of view, Ybhg Datuk, do you foreseen/think our e-inv system will be fully implemented for all level including SME as well as sole entrepreneurs? In the 1st section, Ybhg Datuk Dr Abu Tariq also sharing that in future, all the personal tax relief will be prefix in the tax return, what is your view on this if the e-inv system is not fully implemented for all level of business unit.	SOC
6.	We need to issue a selfbill inv for the Mileage claim?	SOC
7.	Question posted by Mr Zen; staff claims with receipt eg hotel bills issued under the name, so is self billed needed?	SOC
8.	Possible review of Consolidated Einvoice filing dateline from 7th to end of Month? Due to time constraints, very short time. (imagine consolidated several branch report into one data for filing) Infact mistakes and errors will happened especially in accounting if work is done rushing just to make it in time to file within deadline. * Even SST was given 1 month time to do filing and pay tax.	SOC
9.	What measures are IRB considering to improve advance communication to taxpayers and manage the timing of SDK updates, given that sudden changes can have real compliance and cash flow implications to taxpayers?	SOC
10.	When is IRB considering to implement the requirement of tax invoice to substantiate tax deductibility of an expense?	SOC

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11.	Jika berlaku kesalahan maklumat seperti salah kod invoice 034 instead of 035. Soalan : Adakah ia satu kesalahan? Jika Ya, kesalahan dibawah seksyen apa dan berapa jumlah penalti utk satu kesalahan?	SOC
12.	What is your opinion on the fully implemented of e-inv for all level of business unit? Will it get implemented? If the latest update stated below RM1m is exempted, then how the personal tax relief will be prefix as shared by Ybgh Datuk Dr Abu Tariq during the 1st session?	SOC
13.	For the foreign income (recognised as revenue), we only able to have the actual amount on early on next month. What we can do for this situation. As the dateline is last day of calendar month.	SOC
14.	Whenever there is a change to the API, we do not receive any prior notification, which causes delays while we investigate the source of the error. Would it be possible to receive an email notification before any API changes are implemented?	SOC
15.	Will taxpayer be penalised for e-invoice issued with errors such as wrong classification code or wrong tax type?	SOC
16.	As mentioned, if the invoice is over charge, we should issue CN to reduce the original invoice, but we always receive feedback from customer that they refuse to accept it due their e-inv system and request us as supplier to cancel the original invoice and reissued new invoice. What is your advise on this from e-inv perspective based on our customer requirements?	SOC
17.	Let say Company A reaches RM1 million in annual sales by Dec 2028, do they also have the relaxing period?	SOC
18.	If issued e invoice but using incorrect product classification code, will there be any penalty?	SOC
19.	If e-Invoice has been submitted but the product classification code is not correct, would there be any penalty?	SOC
20.	We are facing difficulties monitoring and downloading e-Invoices from hypermarkets and retail outlets, as each supplier has a different submission timeline to the MyInvois system. Due to this, our finance team needs additional manpower to continuously monitor pending e-Invoices. Kindly advise solution	SOC
21.	How do we handle cases for credit/rebate, where the Buyer expects Vendor to issue e-invoice at net amount but the Vendor expect the Buyer to issue e-invoice on the credit/rebate as it is an income to the Buyer?	SOC
22.	Datuk, can u comment on e invoice postponement, what are the main reason seriously?	SOC
23.	Any specific guideline for jewellery or luxury goods? For example, do we need to issue e-invoice for the selling of gold valued at RM500?	SOC
24.	If I am a contractor working for a foreign company. I get paid monthly based on billable hours and this is my only job, do I need to issue self bill e-Invoice?	SOC

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25.	Since e-invoicing is not yet fully implemented, how can we ensure that expenses from individuals are required to be covered by self-billing invoices?	SOC
26.	Refund / Cancellation with Foreign Supplier (E-Invoice)* Kindly advise on the appropriate treatment for a refund or cancellation amount involving a foreign supplier where a credit note was issued incorrectly as self-billed e-invoice instead of a refund note (as the slide indicate). What corrective action should be taken to rectify this for self-billed e-invoicing purposes?	SOC
27.	Incorrect Reference Used in Self-Billed E-Invoice - Please advise on the required corrective steps if an incorrect reference number was used instead of the invoice number during the creation of a self-billed e-invoice.	SOC
28.	Payment to Foreign contractor - what is the supporting document required to substantiate expense if self-billed is not required?	SOC
29.	As mentioned by Zen, tax deductibility of expenses is not directly link to self billed einv, but how do you link this to the one of objective of implementing einv which IRBM want to control or reduce of undeclared income by non business entrepreneurs?	SOC
30.	A company is having sales below 1.0 M pa in 2026. But it is owned by a related company with sales of 1-5 M in 2022. So this A company invoice start date is when?	SOC
31.	A company (a planter) is paying salaries to casual workers. Not employees. Part timers mostly Planters.Can the company issue all these salaries to part timers under one total self bill under consolidation invoice?	SOC
32.	A company (already under e invoice in 2025) has a subsidiary with sales pa below 1.0 m in 2026. When does this sub need to be ready for e invoice implementation?	SOC
33.	Co A defaulted to issue self billed e Invocie for overseas services for 12 times due to the payment made by the director and the director claims only come in after 3 months of the payment made on behalf. Can kindly let us know the amount penalty as per slide No 18. Thanks	SOC
34.	How to apply the EOT for extend the submission of annual income tax return (eg, Form C)?	Not relate to e-Invoice issue
35.	Does Interest receive from staff loan subject to self billed?	SOC
36.	As per guidelines, the seller hold the responsibility of issuing the e-inv, what if the seller don't issued einv and issue general einv in the following month before 7th day. But after 7th of following month, the customer request for einv, can we still issue the einv although we have issued general e-inv?	SOC
37.	I'm from Pacific Prime Insurance Brokers. As a broker do we need to issue a self billed invoice for Introducer Fee ? If yes, who will be the supplier (Insurer or Broker)?	SOC
38.	Any specific guideline for jewellery or luxury goods? For example, do we need to issue e-invoice for the selling of gold valued at RM500?	SOC

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39.	The submissions dateline can follow working days instead of calendar day?	SOC
40.	Is e-invoice required to be issued for advance or down payment paying to a foreigner vendor when services yet to be performed?	SOC
41.	If tax payer realised they omitted to do e-invoice for certain transaction and only realise 3 mnths later, what the proper action we need to do to avoid the offence.	SOC
42.	Can the e-invoicing submission date aligned with RMCD's SST deadline? (Bi-monthly)	SOC
43.	As an Insurance brokers most of my client from outside of Malaysia for which most of them don't have the mandatory information for E-Invoicing. How the E-Invoicing mechanism works here ? How should I record and post this business transaction into LHDN portal ?	SOC
44.	Understand that when issuing the CN in e-invoicing we have to tag to the original invoice number. If the company would like provide a quantity discount to the customer based on the annual sale volume, the total number of sale can be maybe in 30 invoices (multiple invoices), so when the company issuing the CN, should I include all the 30 invoices when issuing in e-invoicing?	SOC
45.	The company receive grant from gov for projects. Grant will be disburse to the beneficiaries. Do we need to do consolidated inv upon received grant from government. The amount is higher than 10k. Cannot proceed with consolidated e inv.	SOC
46.	Is there a dateline for submission of self billed e-invoice?	SOC
47.	"Related company" under e-invoice exemption. Is it included overseas company or only Malaysian company	SOC
48.	Does the e-invoice submission to IRBM need to match the P&L? We have deferred income, so some revenue may not be recognised in the current month.	SOC
49.	Purchase gold from person not conducting business, purchase amount RM100k, purchaser given NRIC number, but unable to trace the TIN number thru TIN search function at MyInvois portal, how we going to issue this self-billed e-invoice?	SOC
50.	When we received grant from gov, we proceed with e invoice and when we disburse grant to beneficiaries by issuing e invoice again. What is the correct transactions for this arrangement?	SOC
51.	Will e-Invoice registration for businesses/companies that are still using the old SSM number be standardised to the new SSM number (12-digit BRN)? If yes, when will it be enforced, as this impacts our company's system validation since our validation currently only supports the new SSM number format?	SOC
52.	We need more training on selfbill. So confusing	SOC
53.	For entity incorporated under the Labuan Foundation Act 2010 as the Family Wealth	SOC

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	Management Foundation, where the transactions to third parties are treated as distribution to beneficiaries/founders, is the Foundation has to comply with the e-invoicing?	
54.	Is there a dateline for submission of Self billed e-invoice?	SOC
55.	We requested the self-billed e-invoice from insurance company, is our company insurance compensation claim, as told by insurance company, they already submitted consolidated self-billed e-invoices, can we still request for the self-billed e-invoice?	SOC
56.	Currently is there any update on specific guideline for jewellery or luxury goods? For example, a Jewellery & Gold Shop, do we need to issue e-invoice for the selling of gold valued at RM500?	SOC
57.	If we do not tag credit notes to original invoice, is this considered an offence? Some credit notes cannot tag to invoice for eg volume discount.	SOC
58.	Do we need to issue selfbilled e-invoice on directors' fee paid to the directors.	SOC

2. e-Invoice Compliance Review (SPeC)

No.	Issues	Comment
1.	Penalty on offense, means per visit auditing (total) or say 1 visit found 100 errors, then penalty hit the roof?	<p>The sources outline specific fines associated with failing to adhere to e-invoice and record-keeping guidelines under the Income Tax Act 1967 (ACP):</p> <ul style="list-style-type: none"> • Failure to Issue e-Invoices: Failing to issue an e-invoice for any sale of goods or services is an offence under Section 120(1)(d). This carries a fine of RM200 to RM20,000, imprisonment for up to six months, or both per transaction. • Failure to Issue Self-Billed or Consolidated e-Invoices: Similar penalties (RM200–RM20,000) apply if a company fails to issue self-billed e-invoices where required (e.g., imports) or fails to submit consolidated e-

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		<p>invoices within the monthly deadline.</p> <ul style="list-style-type: none"> • Record-Keeping and Receipts: Failing to issue serialized printed receipts (for those with gross takings over RM150,000) or failing to keep copies of issued receipts carries a fine of RM300 to RM10,000, imprisonment for up to one year, or both.
2.	<p>Will the number of offences be determined based on each separate non-compliance identified in every IRB audit finding? For instance, would each individual audit finding, such as those identified in 2025 (first) and 2026 (second), be treated as separate first and second offences accordingly?</p>	<p>Yes, the number of offences is determined based on the number of transactions for which there is a failure to comply with the e-Invoice issuance requirements."</p> <p>The sources outline specific fines associated with failing to adhere to e-invoice and record-keeping guidelines under the Income Tax Act 1967 (ACP):</p> <ul style="list-style-type: none"> • Failure to Issue e-Invoices: Failing to issue an e-invoice for any sale of goods or services is an offence under Section 120(1)(d). This carries a fine of RM200 to RM20,000, imprisonment for up to six months, or both per transaction. • Failure to Issue Self-Billed or Consolidated e-Invoices: Similar penalties (RM200–RM20,000) apply if a company fails to issue self-billed e-invoices where required (e.g., imports) or fails to submit consolidated e-invoices within the monthly deadline. • Record-Keeping and Receipts: Failing to issue serialized printed receipts (for those with gross takings over RM150,000) or failing to keep

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		copies of issued receipts carries a fine of RM300 to RM10,000 , imprisonment for up to one year, or both.
3.	Are there plans by IRB to run pilot audit exercises on companies involved in the e-invoicing pilot, and to share those audit learnings with other taxpayers?	<p>At present, there are no plans to conduct a pilot audit run.</p> <p>For the first year of implementation (2026), the Inland Revenue Board of Malaysia (IRBM) will focus on conducting compliance reviews on taxpayers who are already within scope and whose implementation period has expired, but who have yet to submit e-Invoices.</p> <p>In line with the current stage of implementation, these reviews will place greater emphasis on education rather than enforcement.</p> <p>IRBM's approach is to guide and support taxpayers, particularly those who are still facing challenges in complying, rather than immediately penalising those who have yet to fully meet their obligations.</p>
4.	What non-compliances most likely	<p>Non-compliances most likely:</p> <p>a. Failure to issue an e-Invoice within the same month in which the transaction occurs (for individual e-Invoice and individual self-billed e-Invoice cases);</p> <p>b. Failure to issue an e-Invoice no later than</p>

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		<p>the end of the month following the month in which the transaction was carried out (for foreign income category transactions); or</p> <p>c. Failure to issue a consolidated e-Invoice within seven (7) calendar days after the end of the relevant month (for consolidated e-Invoice and consolidated self-billed e-Invoice cases).</p>
5.	What kind of offences most likely	<p>The sources outline specific fines associated with failing to adhere to e-invoice and record-keeping guidelines under the Income Tax Act 1967 (ACP):</p> <ul style="list-style-type: none"> • Failure to Issue e-Invoices: Failing to issue an e-invoice for any sale of goods or services is an offence under Section 120(1)(d). This carries a fine of RM200 to RM20,000, imprisonment for up to six months, or both per transaction. • Failure to Issue Self-Billed or Consolidated e-Invoices: Similar penalties (RM200–RM20,000) apply if a company fails to issue self-billed e-invoices where required (e.g., imports) or fails to submit consolidated e-invoices within the monthly deadline. • Record-Keeping and Receipts: Failing to issue serialized printed receipts (for those with gross takings over RM150,000) or failing to keep copies of issued receipts carries a fine of RM300 to RM10,000, imprisonment for up to one year, or both.

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6.	E-invoice audit framework mentioned a time-bar of 12 years while general audit framework's time-bar is 5 years except for fraud cases. Would like to know what is the rationale for such a big gap?	<p>Two different periods may serve different purposes.</p> <p>Time Limit for Action</p> <ul style="list-style-type: none"> • 12-Year Limit: While a standard compliance review typically covers up to two (2) years of assessment, the law allows for prosecution actions to be taken up to twelve (12) years from the year the offence was committed.,The laws allows for prosecution actions under Section 121(1) ITA 1967 to be taken up to twelve (12) years from the year the offence was committed. • General audit framework's, Tax Audit under the provisions of the ITA 1967,The Laws allows time limits up to five (5) years of assessment (subsection 91(1) ITA 1967). • Anytime audit: Under the Self – Assessment System (STS), a taxpayer can be audited at any time.
7.	Referring to compound rates is based on number of transactions	<p>The sources outline specific fines associated with failing to adhere to e-invoice and record-keeping guidelines under the Income Tax Act 1967 (ACP):</p> <ul style="list-style-type: none"> • Failure to Issue e-Invoices: Failing to issue an e-invoice for any sale of goods or services is an offence under Section 120(1)(d). This carries a fine of RM200 to RM20,000, imprisonment for up to six months, or both per transaction. • Failure to Issue Self-Billed or Consolidated e-Invoices: Similar penalties (RM200–RM20,000) apply if

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		<p>a company fails to issue self-billed e-invoices where required (e.g., imports) or fails to submit consolidated e-invoices within the monthly deadline.</p> <ul style="list-style-type: none"> • Record-Keeping and Receipts: Failing to issue serialized printed receipts (for those with gross takings over RM150,000) or failing to keep copies of issued receipts carries a fine of RM300 to RM10,000, imprisonment for up to one year, or both.
8.	<p>What's the common non-compliances discovered during IRB's audit on einvoices so far? What kind of transactions that are often easily missed out for einvoices?</p>	<p>At this early stage of implementation, IRBM's priority is to ensure basic compliance—particularly among taxpayers who have yet to adopt or submit e-Invoices after the mandated timeline.</p> <p>As at April 2026, the most prevalent issue remains the non-issuance of e-Invoices, especially for sales transactions. While compliance reviews cover all four e-Invoice document types, findings to date indicate that sales invoices account for the majority of non-compliance cases.</p>