



电子发票，让税务更简单！

## 税务局推进电子发票改革 迈向数字化税收管理时代

马来西亚内陆税务局 (HASiL) 正在积极推进电子发票 (e-Invoice) 改革，迈向数字化税收管理的新时代。这项举措不仅旨在提升税收效率和透明度，更是推动国家经济数字化转型的关键一步。

随着第一阶段的成功落地，第二阶段将于 2025 年 1 月 1 日启动，涵盖年收入介于 2500 万至 1 亿令吉的纳税人，目标是 2025 年 7 月 1 日实现全国全面实施。

### 记录交易全部信息

电子发票是将传统的纸质发票数字化，记录交易的全部信息，如商品名称、数量、价格和税额等。

其第一阶段已于 2024 年 8 月 1 日实施，覆盖年营业额超过 1 亿令吉的企业。第二阶段的实施将进一步扩大覆盖范围，旨在为全国所有企业适应这一系统奠定基础。

### 税务局推出多项支持措施

内陆税务局深知企业在转型过程中可能面临的挑战，因此推出了多项支持措施：

- **教育与辅导**：发布详细的电子发票指南、常见问题解答，并举办超过 800 场活动，为纳税人答疑解惑。
- **技术支持**：提供免费的 MyInvois 门户与移动应用，提供电子发票提交、批量上传和账户管理功能；为高级用户提供软件开发工具包 (SDK) 和应用程序接口 (API)，支持系统集成和定制化。

● **过渡宽限期**：允许企业在 6 个月内将交易数据合并为一张电子发票提交，缓解转型压力。

### 预算案中提出优化措施

政府积极回应企业反馈，在 2025 年财政预算案中提出优化措施：纳税人可以通过税务局提供的平台，使用税务识别号 (TIN) 查询交易方信息，简化开票流程。同时，税务局严格保护纳税人数据安全，确保信息安全可靠。

为了降低企业特别是微中小型企业 (MSMEs) 的财务负担，政府推出了一系列激励政策，包括信息技术设备采购的税务减免和咨询费用的资本津贴。

随着第二阶段的实施，企业需积极采取以下措施：

- **熟悉政策**：全面了解电子发票的要求与操作细则；
- **培训员工**：为团队提供必要的技能培训，确保系统高效运行；
- **升级系统**：确保企业会计软件与电子发票系统兼容；
- **寻求支持**：通过税务局的帮助台和在线客服解决问题。

电子发票的推行不仅是技术工具的更新，更是税收管理方式的全面革新。通过分阶段实施和灵活政策支持，企业能够顺利完成从传统模式到数字化系统的转型。

更多详情，浏览：<https://www.hasil.gov.my/en/e-invoice/>

(资讯)

## E-INVOICE REVOLUTION: MOVING FORWARD INTO PHASE TWO – EMPOWERING TAXPAYERS FOR A DIGITAL FUTURE

The implementation of e-Invoice in Malaysia marks a transformative leap in tax administration and the digitization of the national economy. As part of the government's push towards a robust digital ecosystem, e-Invoice is not just a system, but it is a gateway to a more transparent, efficient, and dynamic tax framework. With the first phase successfully rolled out, attention now shifts to the second phase, targeting taxpayers with annual income between RM25 million and RM100 million starting 1 January 2025.

## What is e-Invoice? A Glimpse Into its Journey

An e-Invoice is a digital representation that encapsulates transaction details between sellers and buyers, including item descriptions, prices, quantities, and tax information. The first phase began on 1 August 2024, mandating its use for taxpayers with an annual turnover or revenue of over RM100 million. This initiative forms a cornerstone of the 12th Malaysia Plan to propel the nation's digital transformation. Now, as we advance into Phase Two, businesses in the next income tier are gearing up to integrate this revolutionary system, paving the way for complete nationwide adoption by 1 July 2025.

## HASiL's Comprehensive Support: Ensuring a Smooth Transition

Recognizing the challenges in this transition, the Inland Revenue Board of Malaysia (HASiL) has rolled out a suite of support initiatives. From detailed e-Invoice guidelines and FAQs to interactive engagement sessions, HASiL ensures that taxpayers are equipped with the knowledge and tools to adopt e-Invoice seamlessly.

Additionally, Taxpayers can access the **MyInvois Portal**, a free platform offering features like e-Invoice submission, profile management, and batch uploads. Complementing this, for on-the-go convenience, the **MyInvois Mobile Application** allows businesses to issue e-Invoices anytime and anywhere. Advanced users can leverage HASiL's **Software Development Kit (SDK)** and **API integration** to customize their systems.

Building on this support, HASiL's dedication is further demonstrated through the provision of over **800 engagement sessions nationwide**, aimed at addressing taxpayer concerns and ensuring that no one is left behind in this digital leap.

## Flexibility Through a Grace Period

Transitioning to e-Invoice does not happen overnight. To ease this process, HASiL provides a **six-month relaxation period** for taxpayers. This period allows businesses to consolidate transactions into monthly e-Invoices, offering operational flexibility while they adapt to the new e-Invoice requirements and system.

## Addressing Challenges: HASiL's Proactive Solutions

Despite its benefits, the Government recognises the feedback received where taxpayers encounter difficulty in obtaining the information from the other party for the issuance of e-Invoice. To facilitate the e-Invoice process, the Government has, in Budget 2025 announced an amendment to the act that will allow taxpayers to make a Tax Identification Number (TIN) search through a platform that will be provided by HASiL.

## **Securing Data: Building Trust Through Robust Protection**

Data security remains a cornerstone of the e-Invoice system. HASiL employs stringent measures to safeguard sensitive taxpayer information, ensuring that all transactions are managed securely and align with international standards. Taxpayers can trust the system's reliability and compliance with data protection regulations.

## **Incentives to Accelerate Adoption**

To reduce the financial burden on businesses, especially MSMEs, the government offers tax incentives like **deductions for ICT equipment purchases** and **capital allowances for consultancy fees** linked to e-Invoice implementation. These incentives aim to accelerate the adoption process while minimizing costs for businesses.

## **Preparing for the Future: Steps for Taxpayers**

To gear up for Phase Two, taxpayers should:

1. **Enhance Knowledge:** Understand requirements and the e-Invoice guidelines
2. **Train Employees:** Equip your team with the necessary knowledge skills to manage the e-Invoice processes.
3. **Upgrade Systems:** Ensure your accounting software is compatible with the e-Invoice requirements
4. **Consult HASiL:** Seek support and technical assistance from the e-Invoice Help Desk through a live chat service and dedicated agents

## **A Transformative Journey for Malaysia's Economy**

The implementation of e-Invoice is more than a compliance requirement; it's a monumental shift towards digitization, operational efficiency, and economic growth. With support from HASiL such as incentives, phased rollout, and relaxation period granted, taxpayers are given full support to embrace this change. As Malaysia progresses into the second phase, the collective efforts from the businesses, government, and stakeholders are also pivotal to the e-Invoice initiative's success, yielding widespread benefits for the economy and society as a whole.

**The future of taxation is here. Be part of the revolution. Embrace e-Invoice, and lead your business into the digital era.**