

**HASiL e-BOOK  
AT A GLANCE 2025**

**Expansion of  
e-Janji Temu System**

**Updated Tax  
Corporate Governance  
Document**

**Stamp Duty Exemption  
For Employment Contracts  
Finalised Before  
1st January 2025**



**LATEST  
HASiL  
INITIATIVES**

# HASiL e-BOOK AT A GLANCE 2025

## Now available at MYTAX and HASiL EDUZONE

Click: <https://www.hasil.gov.my/media/yhnnh3xy/sepintas-e-buku-hasil-2025.pdf>



# HASiL SERVICE COUNTER OPERATION HOURS

Location	Operating Hours
All states except Kedah, Kelantan Terengganu, Sabah and Sarawak	<b>Monday - Friday</b> 8:30 am - 4:30 pm
Kedah, Kelantan and Terengganu	<b>Sunday - Wednesday</b> 8:30 am - 4:30 pm
	<b>Thursday</b> 8:30 am - 3:00 pm
Sabah and Sarawak	<b>Monday - Friday</b> 8:00 am - 4:00 pm

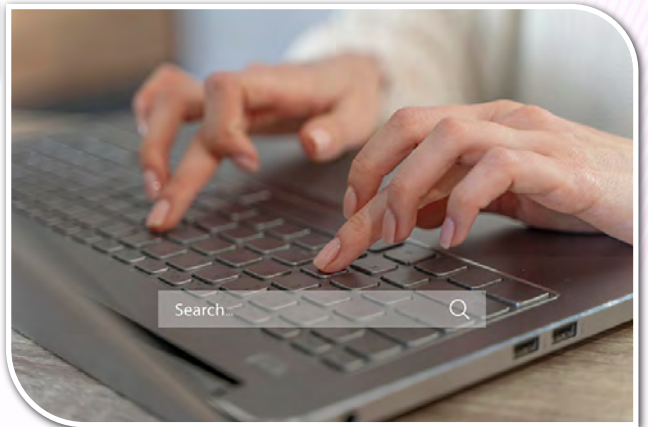
**EFFECTIVE 1<sup>st</sup> JUNE 2025**



## EXPANSION OF IMPLEMENTATION OF e-JANJI TEMU SYSTEM

### Development of e-Janji Temu Function

- **1st January 2023** : Introduced for transactions at HASiL Service Counter
- **8 March 2024** : Function expanded to employers for the purpose of external counter requests
- **1st May 2025** : Appointment booking with HASiL officer can be made online via MyTax



### How to Access:

- MyTax Portal > e-Janji Temu Icon
- Quick access via : <https://ejanjitemu.hasil.gov.my/appointment/index>

### Available Appointment Options:

- Face-to-face appointment at HASiL Office
- Online

### Benefits:

- Facilitate tax planning and management
- Time saving
- Increase communication between taxpayers and HASiL officers



## OPERATION OF HASiL COUNTER FOREIGN TAXPAYER BRANCH (CPCA)



- **Effective 2nd May 2025**
- **CPCA Main Functions:**
  1. Handling tax files of foreign taxpayers
  2. Manage tax files of non-residents
  3. Oversee withholding tax matters
- **Location:**  
Tingkat 9, Blok 10,  
Kompleks Bangunan Kerajaan,  
Jalan Tuanku Abdul Halim,  
50600 Kuala Lumpur.

Details	Operating Hours
Consultation Service Counter	<b>Monday - Friday</b> 8:00 am - 5:00 pm
e-Janji Temu HASiL	<b>Monday - Friday</b> 8:00 am - 4:40 pm (subject to slot availability)  Link: <a href="https://ejanjitemu.hasil.gov.my/">https://ejanjitemu.hasil.gov.my/</a>

## UPDATING OF TAX CORPORATE GOVERNANCE RELATED DOCUMENTS ON THE HASiL PORTAL

- Improved documentation and guide to support the implementation of Tax Corporate Governance (TCG) Program launched on **1st March 2022**.
- Access and download the documents with the following simple steps:
  - i. Visit the official HASiL portal at: [www.hasil.gov.my](http://www.hasil.gov.my);
  - ii. Click **the Legislation menu > Framework > Tax Corporate Governance Framework** or **> Guidelines on Tax Corporate Governance Framework** or **> Frequently Asked Questions: Tax Corporate Governance Framework & Guidelines**; or
  - iii. Quick access via the following links:



No.	Details	Link
1.	<b>Tax Corporate Governance Framework (TCGF) (English version only)</b>	<a href="https://www.hasil.gov.my/media/i4bplfb/irbm-tcg-framework.pdf">https://www.hasil.gov.my/media/i4bplfb/irbm-tcg-framework.pdf</a>
2.	<b>Guidelines on Tax Corporate Governance Framework (English version only)</b>	<a href="https://www.hasil.gov.my/media/durdlpxn/irbm-guidelines-on-tcgf.pdf">https://www.hasil.gov.my/media/durdlpxn/irbm-guidelines-on-tcgf.pdf</a>
3.	<b>Frequently Asked Questions: Tax Corporate Governance Framework &amp; Guidelines (English version only)</b>	<a href="https://www.hasil.gov.my/media/o24h4yfg/irbm-faq-tcgf-guidelines.pdf">https://www.hasil.gov.my/media/o24h4yfg/irbm-faq-tcgf-guidelines.pdf</a>

## STAMP DUTY EXEMPTION FOR EMPLOYMENT CONTRACTS FINALISED BEFORE 1ST JANUARY 2025

- ▶ HASiL has issued a Stamp Duty Audit Framework (RKADS) on 1st January 2025 to explain the implementation of stamp duty audits comprehensively, in line with the implementation of the Stamp Duty Self-Assessment System (STSDS) which will commence in phases starting 1st January 2026.
- ▶ Employment contracts between employers and employees are subject to a stamp duty of RM10 as provided under Item 4, First Schedule, Stamp Act 1949.
- ▶ To facilitate compliance and reduce the burden on employers, the government has set certain exemptions and remissions based on the date the contract is finalised.

Date Contract Finalised	Stamp Duty	Penalty for Late Stamping
Before 1st January 2025	Exempted	Remitted
1st January 2025 – 31st December 2025	Chargeable	Remitted (if stamped on or before 31/12/2025)
From 1st January 2026	Chargeable	Chargeable

- ▶ Employer's Responsibility
  - Employers are required to review and update all employment contracts to ensure compliance with Stamp Act 1949.



## MyInvois

### 5 KEY STEPS FOR E-INVOICE ISSUANCE

#### VIA MYINVOIS PORTAL

#### 1 Login the MyInvois Portal via MyTax Portal

<https://mytax.hasil.gov.my>

After MyTax first-time login and activation, submit a role application as follows:

**Company Director / Organization Administrator** role - for all categories of taxpayers other than sole proprietorship.  
**Business Owner** role - for sole proprietorship only.

#### 2 Access the MyInvois Portal and complete the profile info

Complete the taxpayer's and user's profile, and manage the permission given to the assigned representatives.

1

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#### 3 Retrieve the business documents digitally anytime, anywhere

All e-Invoices submitted and received will be stored on the MyInvois Portal. Easy and secure.

4

#### 4 Share e-Invoice visual representation to buyer


Once the document is validated, the e-Invoice visual representation can be downloaded or printed from the MyInvois Portal to share with buyers.

3

#### 5 Fill up the transaction information and submit the e-Invoice

- Select the e-Invoice document to be issued.
- Fill up all information of the Seller and Buyer, goods / services and other related information (if any).
- Submit and sign digitally once completed.

**Further information and assistance on the e-Invoice implementation and MyInvois Portal:**

 [www.hasil.gov.my/en/e-invoice](http://www.hasil.gov.my/en/e-invoice)

 **03-8682 8000** (24 hours hotline)



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



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## Myinvois


### LATEST E-INVOICE IMPLEMENTATION TIMELINE (UPDATED ON 5 JUNE 2025)


PHASE	TARGETED TAXPAYERS	IMPLEMENTATION DATE
1.	Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024
2.	Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025
3.	Taxpayers with an annual turnover or revenue of <b>more than RM5 million and up to RM25 million</b>	<b>1 July 2025</b>
4.	Taxpayers with an annual turnover or revenue of <b>more than RM1 million and up to RM5 million</b>	<b>1 January 2026</b>
5.	Taxpayers with an annual turnover or revenue of <b>up to RM1 million</b>	<b>1 July 2026</b>

#### NOTE:

**Taxpayers are eligible for six (6)-month interim relaxation period from the date of mandatory implementation of each implementation phase**

Further information and assistance on the e-Invoice implementation and MyInvois Portal:

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