TERBITAN BORNEO POST – 17 OGOS 2026

IRB launches voluntary disclosure programme for e-Invoicing

1. Borneo Post – Keratan Akhbar

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IRB launches voluntary disclosure programme for e-Invoicing

The Inland Revenue Board's headquarters in Cyberjaya. – *Photo courtesy of Inland Revenue Board of Malaysia*

KUALA LUMPUR: As Malaysia continues its digital transformation, the implementation of e-Invoicing plays a vital role in strengthening the country's tax administration while helping businesses transition towards more efficient, systematic, and transparent transaction management.

The shift to e-Invoicing, however, also comes with a learning curve. As businesses adapt to new processes and requirements, some taxpayers may inadvertently make mistakes or face difficulties in meeting the stipulated requirements.

These may include failing to issue an e-Invoice for certain transactions or entering incorrect information such as the Tax Identification Number (TIN), buyer details, transaction amount or other required particulars.

Although failing to issue an e-Invoice or issuing one that does not comply with the prescribed requirements may be subject to legal compliance action, the Inland Revenue Board of Malaysia (IRB) continues to prioritise education and guidance to help taxpayers understand and fulfil their e-Invoice obligations.

For businesses that may have fallen short of the requirements, particularly micro, small and medium enterprises (MSMEs), the Government has introduced the Special Voluntary Disclosure Programme (PKPS) for e-Invoice.

Running from July 7, 2026, to December 31, 2027, the programme provides taxpayers with an opportunity to voluntarily review, correct, and resubmit e-Invoices that were either not issued or contained errors, without incurring penalties.

The PKPS e-Invoice applies to taxpayers who failed to submit e-Invoices for relevant periods or transactions after the mandatory e-Invoice implementation date. It also covers taxpayers who have submitted e-Invoices containing errors or information that does not comply with the specifications and requirements under the relevant legislation and guidelines.

The programme also extends to taxpayers who have received notification of an e-Invoice compliance review or are currently undergoing an e-Invoice compliance review by IRB. For taxpayers participating in the PKPS, no e-Invoice compliance audit action will be carried out in relation to the voluntary disclosure made.

Businesses seeking to participate must submit their e-Invoices using the designated versions – "PKPS 1.2" for e-Invoices submitted with a digital signature, or "PKPS 1.3" for e-Invoices submitted without a digital signature.

Using the correct version is important to ensure that e-Invoices submitted under the PKPS e-Invoice can be properly identified.

For businesses, the programme presents an opportunity to take a closer look at their existing e-Invoice records and assess whether their implementation is in order.

Businesses are encouraged to review their records, verify that the information recorded for each transaction is accurate, and correct any errors according to the prescribed procedures.

Taking these steps can help businesses maintain complete transaction records while reducing the risk of having to undertake more complicated corrections in the future.

At the same time, businesses should be aware that the flexibility offered under the PKPS e-Invoice is not applicable where e-Invoices submitted under the programme fail to comply with the prescribed specifications, or where a voluntary disclosure involves elements of fraud, deliberate non-compliance or negligence.

In such circumstances, IRB reserves the right to take appropriate action under the prevailing laws.

Ultimately, the PKPS e-Invoice is not about looking for mistakes made by businesses. Instead, it provides taxpayers with an opportunity to voluntarily address shortcomings and strengthen their compliance.

The initiative reflects the commitment of the Government and IRB to fostering a culture of voluntary compliance while supporting a more modern, transparent, and accountable tax and business ecosystem.

Businesses with questions about the PKPS e-Invoice or those seeking guidance on e-Invoice implementation can contact IRB through its official channels, including the e-Invoice Helpdesk at myinvois@hasil.gov.my, or visit their nearest office.

Source: Inland Revenue Board of Malaysia

Businesses are encouraged to review their e-Invoice records and make corrections under the PKPS e-Invoice. – *Photo courtesy of Inland Revenue Board of Malaysia*

2. Borneo Post – Dalam Talian

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BY NURIN ABDULLAH ON AUGUST 17, 2026, MONDAY AT 2:32 PM

NATION

The IRB headquarters in Cyberjaya. – Photo courtesy of IRB

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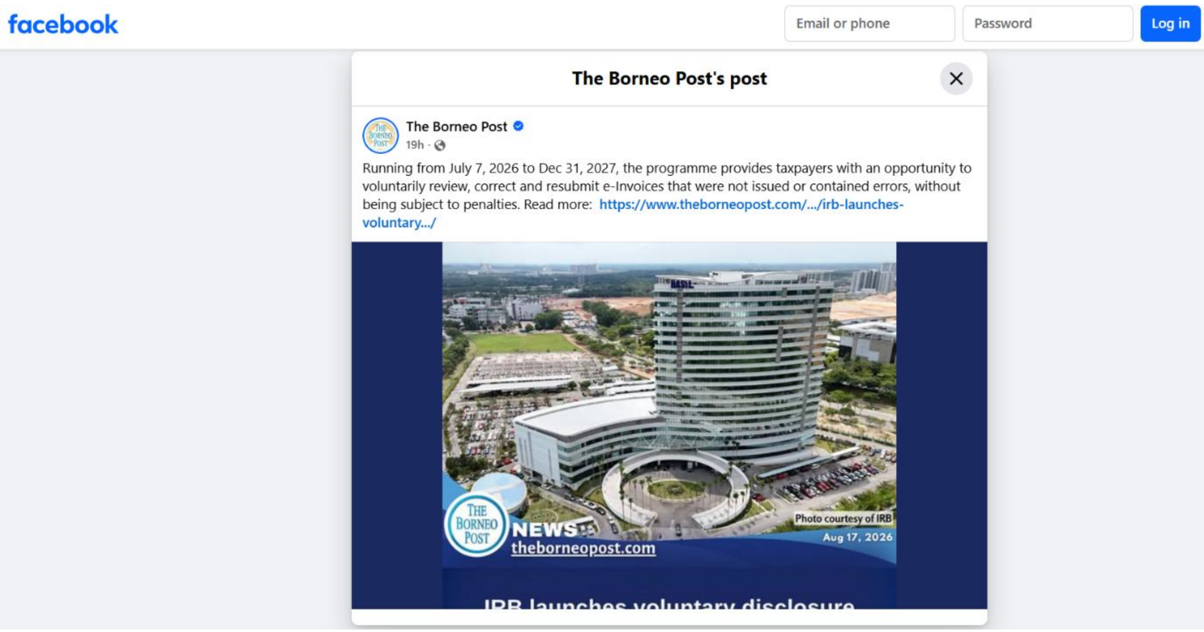
e-Invoice | Inland Revenue Board | Special Voluntary Disclosure Programme

3. Borneo Post – Facebook



4. Borneo Post – Instagram