COMPILATION OF QUESTIONS AND ANSWERS
TRANSFER PRICING & TAX CORPORATE GOVERNANCE SEMINAR 2026
22 JULY 2026

TOPIC 4: EVALUATING e-INVOCE EFFECTIVENESS: A POST IMPLEMENTATION AUDIT PERSPECTIVE

BIL.	QUESTION	ANSWER
1.	Will seller be penalised if the classification code of the e-invoices or self-billed e-Invoices was used incorrectly? In this regards, should the seller be advised to re-submit such e-invoices or self-billed e-Invoices during the e-invoicing voluntary declaration period?	For your information, e-Invoice Specific Guidelines has outlined the mandatory fields, including classifications and the correct input that should be filled in the mandatory fields. Should there be any mistakes or error in the validated e-invoice, necessary amendment should be made, either by cancelling the validated e-invoice (if within 72 hours time frame) or issuing credit note/debit note e-invoice. Kindly note that the incomplete or incorrect information in the validated e-invoice is an offence and subject to penalty under Section 120 (1) (d) of Income Tax Act 1967. However, IRBM has introduced an e-Invoice Special Voluntary Disclosure Programme (“SVDP”) starting from 7 July 2026 until 31 December 2027. During this SVDP period, taxpayers who have submitted e-Invoices which contain errors or information that do not comply with the specifications and requirements prescribed under the relevant tax legislation, e-Invoice Guideline and e-Invoice Specific Guideline may participate in the e-Invoice SVDP.
2.	If there is a mismatch between the e-Invoice and the accounting system records, which document should be treated as the source of truth?	An e-Invoice is a document that records a transaction between a seller and a buyer. The introduction of e-Invoicing does not replace the existing accounting standards, reconciliation processes or other record-keeping requirements. Taxpayers are still required to maintain their accounts and records in accordance with the applicable laws, rules and regulations. Taxpayers also remain responsible for ensuring that the income reported to LHDNM is complete and accurate. They are advised to

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		maintain proper supporting documents and records in accordance with the applicable requirements and to be able to provide the necessary justification and supporting evidence in the event of a tax audit in the future.
3.	My company implemented E-invoice under Phase 1 and detected non-issuance of E-invoice post relaxation period. We have then rectified and resubmit the E-invoice later. These happen before the SVDP commence. Does my company still subject to penalty?	Where taxpayers have voluntarily submitted the missed e-Invoices prior to the commencement of or participation in the e-Invoice Special Voluntary Disclosure Programme (SVDP), IRBM will generally view such voluntary compliance efforts in good faith. Nevertheless, all submissions remain subject to IRBM's verification and review processes to ensure compliance with the applicable e-Invoice requirements and the facts and circumstances of each case. Accordingly, taxpayers are encouraged to rectify any omissions or errors as soon as they are identified and to maintain adequate supporting documentation to substantiate the corrective actions taken.
4.	As e-Invoice data will provide LHDN with greater visibility of taxpayers' transactions, how will LHDN use this information in future tax audits and risk assessments? Will companies receive any guidance on how to ensure their e-Invoice processes meet LHDN's expectations?	SPRPC SPAC : 1. e-invoice data used to cross-check the transaction. For example detecting under reported income and overstated expenses 2. e-invois should report consistently and kept for up to 7 years SPA Tatacara Pengauditan
5.	If a company receives services from an overseas supplier and has missed the submission deadline for a	Yes, the self-billed e-Invoice is still required to be issued even if the prescribed submission timeline has been missed. The lapse of the

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	self-billed e-Invoice, can it still submit the self-billed e-Invoice as usual, or is it required to participate in the SVDP?	submission deadline does not remove the obligation to issue the relevant e-Invoice/self-billed e-Invoice for the transaction. In the scenario described, the company should proceed with the issuance of the self-billed e-Invoice for the services received from the overseas supplier. As the e-Invoice Special Voluntary Disclosure Programme (SVDP) is currently in effect, the company is encouraged to participate in the programme and voluntarily submit the missed self-billed e-In
6.	What if my supplier doesn't issue e-invoice to my Company, do I need to do self-billed e-invoice for the tranasactions?	If the supplier is exempted from e-invoice implementation (annual turnover or revenue less than RM1 million) or is not yet mandatory to implement e-invoice or in the interim relaxation period, the supplier may issue normal invoice/bill/receipt to the buyer. If the supplier has already started the mandatory implementation, e-invoice must be issued to the buyer if there is a request for e-invoice by the buyer or if the transaction falls within the activities listed under Section 3.7.2 of e-Invoice Specific Guideline.
7.	For taxpayers who make genuine mistakes during the initial e-Invoice implementation phase, how will LHDN approach enforcement and penalties?	HASiL acknowledges that the implementation of e-Invoicing represents a significant transformation in business processes and compliance administration. In assessing any non-compliance, HASiL will consider the specific facts and circumstances of each case, including the nature of the error, whether reasonable steps were taken to comply, and the taxpayer's efforts to rectify the issue promptly. The focus of e-Invoicing is to enhance tax administration and improve the quality of business records and reporting. Accordingly, taxpayers are encouraged to establish appropriate governance, controls and review mechanisms to ensure the accuracy and completeness of e-Invoice data while fostering a culture of sustainable tax compliance.

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		SPAC Tax adjustment and penalty under SS 113(2) will be imposed through audit finding even during the SVDP period
8.	If a supplier fails to issue an e-Invoice, will the purchaser still be able to claim the expense deduction for income tax purposes?	At this juncture, normal invoices/bills/receipts issued by supplier can still be used as supporting document to substantiate expenses for income tax purposes.
9.	Do we need to register for the SVDP in order to submit the missed out invoices? If yes, what is the process to register?	Taxpayers who wish to participate in the e-Invoice SVDP, no registration is required. Taxpayers are required to use the e-Invoice version designated as "SVDP 1.2" (for taxpayers who are submitting without digital signature) or “SVDP 1.3” (for taxpayers who are submitting with digital signature) when submitting e-Invoices under the e-Invoice SVDP. The "SVDP 1.2" or “SVDP 1.3” e-Invoice versions shall only be used for the purpose of making voluntary disclosures under the e-Invoice SVDP and shall not be used for the submission of e-Invoices outside the e-Invoice SVDP.
10.	Is there any compulsory requirement that we need to have a copy of E-Invoice to claim as allowable expense in Corporate income tax computation? If yes,when ?	For income tax purposes, there is currently no specific requirement that an expense must be supported by an e-Invoice in order to be claimed as a tax-deductible expense. The deductibility of an expense continues to be determined based on the provisions of the Income Tax Act 1967 and the existing requirements relating to the substantiation of expenses. Taxpayers are required to maintain sufficient supporting documents, such as invoices, receipts, contracts, payment records, and other relevant documents, to substantiate the expense.
11.	For corporate income tax deduction purposes, will a valid e-Invoice be a mandatory supporting document to substantiate expenses claimed?	For income tax purposes, there is currently no specific requirement that an expense must be supported by an e-Invoice in order to be claimed as a tax-deductible expense. The deductibility of an expense continues to be determined based on the provisions of the Income Tax Act 1967 and the existing requirements relating to the substantiation of expenses. Taxpayers are required to maintain sufficient supporting documents, such as invoices, receipts,

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		contracts, payment records, and other relevant documents, to substantiate the expense.
12.	With e-Invoicing becoming a key source of transactional data, how can taxpayers ensure they are using this opportunity to improve tax governance rather than viewing it only as a compliance obligation?	With e-Invoicing becoming a key source of transactional data, taxpayers should look beyond its compliance requirements and use the data generated to strengthen their overall tax governance. While e-Invoicing focuses on the digitalisation and reporting of business transactions, the Tax Corporate Governance Framework (TCGF) focuses on the governance, controls and accountability surrounding tax management. Therefore, taxpayers can leverage e-Invoice data to improve the accuracy and transparency of transactions, identify errors or unusual transactions early, and ensure greater consistency between business transactions, accounting records and tax reporting. In this way, e-Invoicing can serve as an important tool to support stronger tax controls and risk management, while the TCGF continues to provide the broader governance framework to ensure that tax risks are properly managed and monitored.
13.	e-Invoice SVDP for invoice not submitted within the mandatory implementation date or to be included the extension period granted for implementation?	e-Invoice SVDP applies to taxpayers who have not submitted or have missed out in submitting e-Invoices for any period commencing from their mandatory e-Invoice implementation date including interim relaxation period.
14.	How do we apply for E-invoice Special Voluntary Disclosure Programme (SVDP)?	For taxpayers who wish to participate in the e-Invoice SVDP, no registration is required. Taxpayers are required to use the e-Invoice version designated as "SVDP 1.2" (for taxpayers who are submitting without digital signature) or “SVDP 1.3” (for taxpayers who are submitting with digital signature) when submitting e-Invoices under the e-Invoice SVDP. The "SVDP 1.2" or “SVDP 1.3” e-Invoice versions shall only be used for the purpose of making voluntary disclosures under the e-Invoice SVDP and shall not be used for the submission of e-Invoices outside the e-Invoice SVDP.
15.	If we have been submitting consolidated e-invoice for all the B2B companies who did not provide us with the	Based on the scenario described, where consolidated e-Invoices have been issued for B2B customers who did not provide the required

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	required information like TIN or BRN? Do we need to resubmit the e-invoices as an individual e-invoice during SVDP?	details (e.g. TIN or BRN), there is generally no requirement to reissue the consolidated e-Invoices as individual e-Invoices under the Special Voluntary Disclosure Programme (SVDP), provided that: The transactions are eligible for consolidation under the e-Invoice requirements; and The transactions do not fall within any of the categories specified under Section 3.7.2 of the e-Invoice Specific Guideline.
16.	How should companies deal with retrospective adjustments, price revisions, or year-end true-up entries under the e-Invoice framework?	Retrospective adjustments, price revisions, rebates, discounts, and year-end true-up entries should be assessed based on whether they relate to a previously issued e-Invoice and whether they result in a change to the original transaction value. Where the adjustment results in a reduction of the original transaction value, the supplier is required to issue a Credit Note e-Invoice referencing the UUID of the original e-Invoice. Conversely, where the adjustment results in an increase in the original transaction value, the supplier is required to issue a Debit Note e-Invoice referencing the UUID of the original e-Invoice. In the event where there is a return of monies to the Buyer, a Refund Note e-Invoice is required to be issued by a Supplier to confirm the refund of the Buyer's payment. In situations where the year-end true-up or adjustment does not relate to a specific validated e-Invoice or merely represents an internal accounting adjustment with no underlying sale or purchase transaction, the taxpayer should assess the nature of the adjustment to determine whether an e-Invoice is required. Generally, purely

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		accounting entries that do not represent a supply of goods or services do not require the issuance of an e-Invoice. Accordingly, companies should maintain sufficient supporting documentation to substantiate the basis of the adjustment and ensure that the appropriate e-Invoice document (i.e. Credit Note or Debit Note e-Invoice) is issued where the adjustment affects a previously invoiced transaction.
17.	Will E-invoice be mandatory for employees who wish to claim the expenses with the company?	Currently, there is no specific requirement that an expense must be supported by an e-Invoice in order to qualify as a tax-deductible expense. The same principle applies to expenses incurred by an employee on behalf of the employer.
18.	From IRB's perspective, what are the most serious e-Invoice compliance issues or common mistakes that companies should avoid?	Common compliance issues include failure to issue e-Invoices for reportable transactions, incomplete or inaccurate information, (e.g high invoice cancellation) late submissions and weaknesses in supporting documentation. Taxpayers should ensure that e-Invoice data is complete, accurate and consistent with their accounting records. Regular reviews of processes and controls can help reduce errors and strengthen overall compliance. From HASiL's perspective, the most serious e-Invoice compliance issues are the failure to issue e-Invoices for reportable transactions, the submission of inaccurate or incomplete information, and the creation of transactions that are not supported by genuine business activities and valid documentation. Companies should also avoid common mistakes such as using incorrect taxpayer information, delayed issuance of e-Invoices, poor record keeping, and failing to maintain sufficient supporting documents to substantiate transactions.
19.	Can e-Invoicing data be leveraged to support WHT compliance and TP risk assessments?	Yes. e-Invoice data may provide valuable visibility into transaction patterns, including cross-border transactions, related-party dealings

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		and payment flows that may have withholding tax or transfer pricing implications. However, e-Invoice data is only one source of information available to HASiL. Any compliance review or risk assessment would also consider tax returns, financial statements, transfer pricing documentation, contracts and other supporting records. Taxpayers should therefore ensure consistency between e-Invoice records, accounting records and tax reporting.
20.	Has e-Invoicing improved in identifying TP risks, particularly where related-party transactions may not previously have been easily visible?	Yes. e-Invoicing provides greater transparency and makes related-party transactions more visible. This helps tax authorities identify potential Transfer Pricing risks more easily and efficiently.
21.	Puan, how do penalty works for e-invoice? The range of RM200 to RM20,000 is per transaction or per time of error in total?	Under the relevant tax legislation, failure to comply with e-Invoice requirements may result in a fine ranging from RM200 to RM20,000, imprisonment for a term not exceeding six months, or both, upon conviction. From an administrative perspective, compound rates are determined based on the nature and number of offences identified during compliance reviews.
22.	What measures can be taken to reassure taxpayers that compliance with e-Invoicing initiatives does not automatically trigger audits by the IRB?	The primary objective of e-Invoicing is to enhance the efficiency, transparency and quality of tax administration through more accurate and timely transaction reporting. The issuance and submission of e-Invoices do not automatically result in an audit or investigation. As with other tax compliance activities, HASiL adopts a risk-based approach and considers multiple factors before determining whether further compliance activities are required. Taxpayers should focus on maintaining complete, accurate and well-supported records.
23.	Compound rate is per invoice or per issues? E.g. if we have 5 invoices not issued, will it be compounded with the rate x 5?	The determination of compound amounts depends on the category of offence identified during the compliance review. The calculation is not necessarily based solely on the number of invoices involved and must be assessed according to the specific circumstances and type of non-compliance identified.

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24.	How will LHDN use e-Invoice information for non-routine transactions such as fixed asset disposals, and what areas should taxpayers pay attention to avoid future tax compliance issues?	A non-routine transaction such as the disposal of a fixed asset does not necessarily indicate a tax risk. Such transactions can be part of normal business activities. From HASiL's perspective, non-routine transactions, including fixed asset disposals, may be subject to e-Invoicing requirements where applicable. e-Invoice provides an additional source of information that can help HASiL understand the transaction and reconcile it with the taxpayer's accounting and tax records. Taxpayers are advised to ensure that the transaction is properly recorded and supported by relevant documents with the appropriate tax treatment applied. Where there are differences between the e-Invoice information and other records, taxpayers should be able to explain and support those differences. The information used for reviewing capital allowance, claiming incentive like reinvestment allowance and RPGT. The data also used for means test testing. The key issue is therefore not whether a transaction is unusual but whether it is properly supported, correctly reported and can be explained. Taxpayers should ensure that the transaction is accurately recorded, appropriately classified and supported by relevant documentation. Particular attention should be given to consistency between accounting records, supporting documents and e-Invoice information, especially where transactions are infrequent or complex.
25.	Under SVDP, if we want to correct the error in submitted e-invoice, do we need to submit CN to cancel the initial e-invoice and then re-submit the correct e-invoice? Or, CN is not required and we just need to submit the e-invoice with correct information?	Taxpayer may participate in e-Invoice SVDP to rectify errors in validated e-invoices. This may be done by first issuing a Credit Note e-Invoice to reverse the original validated e-Invoice and then issuing a replacement e-Invoice with the correct information.

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26.	Unable to issue single e-invoice for transaction exceeding RM10,000 via accounting software, due to myinvois system limitation on file size of 300kb, can the submission as consolidated e-invoice accepted after the relaxation period?	For cases where an invoice exceeds the 300KB size limit, you may use minification. Minification refers to the process of reducing the size of a file or code without changing its functionality. By removing unnecessary whitespace, comments, and formatting, minification significantly reduces the overall file size while preserving the original functionality of the invoice. Kindly refer to your service provider for assistance. Another alternative is to input only the important details in the description and have the full information as attachement which does not require validation from IRBM
27.	Hi Puan, in your slides mentioned “luxury goods and jewellery” is prohibited to issue consolidation e-invoice and must issue per transaction. Can I clarify if MYR10,000 still apply for B2C?	Kindly note that the prohibition to issue consolidated e-invoice for "luxury goods and jewellery" is currently being put on hold until such time when the details are made available. Taxpayers are allowed to issue consolidated e-Invoice (in the event the buyers do not request for e-Invoice) until further notice.
28.	Could you please clarify which financial report will be assessed under the SVDP e-Invoicing programme?	The programme is not focused on any particular financial report. Instead, the emphasis is on the completeness and accuracy of e-Invoice compliance and the rectification of identified non-compliance. Taxpayers should take the opportunity to review their reporting processes, identify gaps and strengthen controls surrounding transaction reporting.
29.	For self-billed in relation to overseas purchases, does self-billed e-invoice in PDF copy embedded with UUID is required? Does submission at MyInvois has suffice the requirement?	Taxpayers are reminded to retain proper records and supporting documentation for record-keeping, verification, and compliance purposes, in accordance with the prevailing requirements.
30.	If that company submitted the wrong sales invoice (for example wrong in quantity or maybe unit price)and opened credit note to recorrect it(in many times). It will be impact the company audit report?	The Credit Note issued must include the UUID of the original e-Invoice. Subsequently, you are required to issue a new e-Invoice. This correction process has no direct bearing on the company’s audit report.
31.	For einvoice penalty, saw in the slides it is incremental basis, RM200, RM250, RM300 so on. May i know the increment is per visit or per transaction? Example, one	The incremental compound rates refer to the number of offences identified rather than the number of audit visits. The determination of

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	single audit, 10 transactions was wrong = RM200 x 10 or RM200 + RM250 + RM300 until 10 transactions?	the number of offences depends on the category of non-compliance involved.
32.	if company has self billed e invoice not submit within the time frame, found the mistake and submitted afterward. How to participate in the SVDP?	Taxpayers may rectify the non-compliance through the SVDP e-Invoicing programme during the programme period using the designated SVDP versions and in accordance with HASiL requirements.
33.	Is payment of single tier dividend by unlisted co subject to issuing on einvoice?	Upon the implementation of e-Invoicing in Malaysia, taxpayers who are not subject to tax deduction under Section 108 of the Income Tax Act 1967, as well as companies listed on Bursa Malaysia, are not required to issue a self-billed e-Invoice for dividend distributions. Consequently, shareholders receiving such dividends are also not required to issue an e-Invoice as proof of income.
34.	Why is the einvoice in myportal not saved for longer period. Currently only 1 mth	For clarity, the MyInvois Portal provides a search function that allows users to retrieve e-Invoice documents and their details for up to two years through the “Documents” menu > “Search All Documents” tab. Searches can be performed for a maximum period of 31 days per search using the “Date From” and “Date To” filters. The portal also limits the export of search results to a maximum of 100 transactions per file. These limitations are implemented to ensure optimal system performance and to prevent high-volume search or export activities from affecting the experience of other users accessing the MyInvois Portal at the same time.
35.	How can companies strengthen tax governance and internal controls over e-Invoicing for intercompany transactions between manufacturing and trading entities?	Companies can strengthen tax governance and internal controls over e-Invoicing for intercompany transactions by ensuring that the manufacturing and trading entities follow clear and consistent procedures when dealing with each other. This includes clearly defining the roles of the tax, finance, operations and IT teams, ensuring that the prices and transaction details in the e-Invoices are accurate and consistent with the agreed intercompany arrangements, and regularly reconciling the e-Invoices with accounting records and transactions recorded by both entities. Companies should also have proper approval and documentation for any adjustments, such as changes in prices or credit notes, while maintaining adequate system access controls and audit trails. These measures can help companies

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		identify errors early, ensure accurate tax reporting and make e-Invoicing an effective part of their overall tax governance and internal control system.
36.	Is LHDN considering extending the 72-hour e-Invoice submission deadline during month-end closing or public holiday periods, considering that companies with multiple operating units, such as estates and mills, require additional time to consolidate information before submission?	Currently, there is no general 72-hour deadline for issuing or submitting an e-Invoice. The 72-hour rule primarily relates to the cancellation or rejection period after the e-Invoice has been validated.
37.	the Company purchase overseas bond and the bond interest is credited to Company's oversea bank remitted to Company's malaysia bank in subsequent years. (a) Company issue einvoice when interest is credited at overseas bank or remitted bank to malaysia bank? (b) Company is required to issue einvoice for the proceed on disposal of oversea bond?	The bond interest received from foreign company is regarded as foreign income. Thus, e-invoice is required to by issued latest by the end of the month following the month of receipt of the said foreign income. Buying and selling of securities, bond and/or derivatives traded on a stock exchange or derivatives exchange in Malaysia or elsewhere is currently exempted from e-Invoice. Kindly refer to Section 1.6.8 of the e-Invoice Guideline for more details. Proceed on the disposal of overseas bond does not require an e-invoice.
38.	how about self billed invoice need to submit e-invoice?	Self-billed e-invoice is required to be issued for transactions listed in Section 8.3 of e-Invoice Specific Guideline.
39.	For intercompany cost sharing between subsidiary companies, where the transaction is purely a reimbursement or cost allocation and does not represent income, is there still a requirement to issue an e-Invoice? If so, what is the rationale and the correct treatment under LHDN's e-Invoice guidelines?	If the intercompany recharge merely represents a pure reimbursement or cost allocation with no mark-up, profit element, or provision of goods or services by one company to another, the parties should assess whether the arrangement falls within the reimbursement/disbursement principles set out in the e-Invoice Specific Guideline. Where a company incurs an expense in its own name and subsequently recharges or allocates the cost to another group company, the recharge may constitute a transaction between the parties and an e-Invoice may be required to be issued to document the amount being recovered. The rationale for requiring an e-Invoice is that the e-Invoicing framework seeks to capture and validate transactions between parties, regardless of whether the amount represents revenue, a cost recovery, or a reimbursement from an accounting perspective.

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40.	Company limited by shares (eg. A Sdn Bhd) declare single tier dividend to corporate and individual shareholders. Is "A Sdn Bhd" required to issue einvoice?	For profit distribution, taxpayer that makes the distribution is required to issue self-billed e-invoice to the recipient of the distribution. However, 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.
41.	From IRB's perspective, what are the most serious e-Invoice compliance issues or common mistakes that companies should avoid?	Common compliance issues include failure to issue e-Invoices for reportable transactions, incomplete or inaccurate information, late submissions and weaknesses in supporting documentation. Taxpayers should ensure that e-Invoice data is complete, accurate and consistent with their accounting records. Regular reviews of processes and controls can help reduce errors and strengthen overall compliance. (refer Que.18) - example: wrong Tin Number, amount different
42.	We issue Credit Note for Sales Rebate by year end. We have few hundred invoices issued during the year. Do we need to list down all the original documents and UUID? Shall we just put NA for original documents and UUID?	Yes. If the year-end sales rebate adjusts a few hundred validated e-Invoices, you may issue one credit note e-Invoice (each company), but you must state each UUID original e-Invoice affected
43.	Can i confirm because a lot of taxpayer and accountant misunderstanding regarding rental income. If business income is more than 1million, is it compulsory to do e-invoice for rental income eventhough the rental income is not more than 1m per year? As for ny understanding the implementation of e-invoice referring the total income. Is not referring rental income itself.	The determination of a taxpayer's e-Invoice implementation date is based on the prescribed annual turnover or revenue threshold. Once a taxpayer becomes subject to mandatory e-Invoice implementation, the taxpayer is generally required to issue e-Invoices for all transactions that fall within the scope of the e-Invoice framework. Accordingly, if a taxpayer's business income exceeds the relevant threshold and the taxpayer is required to implement e-Invoicing, the requirement is not limited only to the business income that caused the threshold to be met. The taxpayer is also required to issue e-Invoices for other qualifying income streams, including rental income arising from business activities, where applicable. Therefore, the RM1 million threshold is used to determine when a taxpayer is required to implement e-Invoicing. It is not applied separately to each source of income to determine whether an e-Invoice is required for that particular income stream.

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44.	Today, mandatory e-invoice is required for transactions more than MYR10,000. Is there any plan for IRB to remove the threshold (no more threshold) and when is the expected timeline?	The requirement to issue an individual e-Invoice for any single transaction exceeding RM10,000 is a policy measure introduced by the Government of Malaysia as part of the e-Invoicing framework. At present, this requirement remains in force and taxpayers are expected to comply with the prevailing e-Invoicing requirements. Accordingly, for transactions with a value exceeding RM10,000, the relevant individual e-Invoice should be issued in accordance with the prescribed guidelines and requirements.
45.	What is deadline for normal e-invoice submission? Within 72 hour invoice created or 7 days after invoice date or before 7th next month?	FAQ 30: There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income.
46.	Are there plans to increase the history of e-invoices data in the MyInvois Portal beyond the currently enforced two years period? When can we expect the upgrade to be? Thank you.	At this moment, there is no future planning to increase the storage of e-invoice data history beyond two years.
47.	I got face few problem the customer give me their brn together with tin numbers but the my tax portal there will shown fail, saying the tin numbers not tally with the irb record, but when I key in the brn at the search on my tax portal pages the tin numbers was correct but fail when submit e invoice	Thank you for your feedback. In order for us to further review and respond to your query, we would require additional information relating to the buyer as follows: Name: Business Registration Number (BRN): Tax Identification Number (TIN): Kindly provide the above details via email to myinvois@hasil.gov.my for our further examination and advice.
48.	For an e-Invoice dated 31st of the month, why is the submission deadline required to be completed by the 2nd day of the following month? Is there any flexibility to allow submission on the 3rd day, especially when the 72-hour	FAQ 30: There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income.

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	period falls during weekends, public holidays, or month-end closing activities?	
49.	How does the IRB raise awareness and facilitate e-Invoicing adoption among taxpayers in rural areas, regardless of business size, to promote transparent reporting practices?	HASiL remains committed to continuously enhancing public awareness and education on e-Invoice implementation, including among taxpayers and communities in rural areas. As part of this effort, HASiL has taken various initiatives to organise FREE e-Invoice briefings and hands-on sessions at accessible locations within local communities, including National Information Dissemination Centres (NADI), Pusat Komuniti Desa (PKD), Parliamentary Service Centres, and State Legislative Assembly (DUN) Service Centres. These locations are strategically selected due to their proximity to local communities and the availability of facilities such as free computer and internet access, which enable taxpayers to gain practical exposure to the e-Invoice system. To further broaden outreach and encourage participation, HASiL actively promotes these programmes through its official social media platforms and the e-Invoice microsite, ensuring that information on e-Invoice education and support is accessible to taxpayers regardless of their location or business size.
50.	What should be fill in the Tax Exempt Details, if we are B2B. Just simply put B2B or need to put SST numb	leave “Details of Tax Exemption” blank or select “Not Applicable”
51.	whether there is a prescribed timeframe or deadline for issuing an e-Invoice after the delivery of goods or completion of services?	FAQ 30: There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income.
52.	Has IRBM provided any guidance on issuing e-Invoices to an unregistered joint venture (JV)? Since an unregistered JV does not have its own TIN or business registration number, should the e-Invoice be issued to the individual JV partners instead of the JV? What are the potential audit and compliance risks if the e-Invoice is issued incorrectly?	For your information, an unregistered joint venture (JV) is still required to register with IRBM, notwithstanding that it may not have a Business Registration Number (BRN). Once registered with IRBM, the unregistered JV will be assigned the relevant Tax Identification Number (TIN) and will be subject to the applicable

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		e-Invoice requirements in accordance with the prescribed implementation timeline. Accordingly, the absence of a BRN does not automatically exempt an unregistered JV from e-Invoice implementation. The JV should first ensure that it is properly registered with IRBM and comply with the relevant e-Invoice obligations thereafter.
53.	With the current 72-hour e-Invoice submission requirement, companies may face challenges during month-end closing, weekends, and public holidays, especially for businesses that need to consolidate information from multiple locations or operating units. Is LHDN considering any flexibility in the submission timeline to accommodate these operational challenges while ensuring compliance?	Currently, there is no general 72-hour deadline for issuing or submitting an e-Invoice. The 72-hour rule primarily relates to the cancellation or rejection period after the e-Invoice has been validated. FAQ 30: There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income.
54.	My situation is , my taxpayer is a doctor in private hospital who earns consultation fee more than 1m . Based on the revenue he is compulsory to do einvoice. In the same time , he have 3 property and have a rental income . So the rental income we can say as a passive income under section 4(d) . may i know, if he is compulsory also to issue einvoice for the rental income ?	Yes. Taxpayers who are mandated to implement e-Invoicing are required to issue an e-Invoice for all transactions that require the issuance of an invoice in accordance with the e-Invoice requirements prescribed by the IRBM
55.	What is deadline for individual e-invoice submission? Within 72 hour invoice created or 7 days after invoice date or before 7th next month?	There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income. Kindly refer to Q30 of the General FAQs for further understanding.
56.	May I know if retail of secondhand goods for luxury goods & jewelry under the prohibition of consolidation e-invoice?	At present, no specific e-Invoice treatment has been prescribed for luxury goods and jewellery transactions. As such, the issuance of e-Invoice should follow the requirements as specified in the existing guidelines. Where the transaction value is RM10,000 or below and the buyer does not request an e-Invoice, the supplier may include the transaction in a consolidated e-Invoice. For transactions exceeding RM10,000, an individual e-Invoice must

BIL.	QUESTION	ANSWER
		be issued for each transaction, irrespective of whether the buyer requests an e-Invoice.
57.	Are we allowed to backdated e-invoice ?	No. The issuance of e-Invoices should follow the current business practices and regulatory requirements. Businesses are expected to generate and issue e-Invoices at the appropriate time and in accordance with the nature of their transactions.
58.	Would like to ask we are lubricant supplier , if we supply to our distributors do we need to submit individual e invoice ?	Individual e-invoice is required to be issued if there is a request for e-invoice from buyer or if a single transaction has value exceeds RM10,000.
59.	We are in phase 1.In case dealing with individual person, can we issue consolidated self billed einvoice as the person refuse to provide the details(TIN, IC, etc)	If a company's activities or transactions are not listed in Section 3.7.2 of e-Invoice Specific Guideline, the company is allowed to issue consolidated e-invoice. However, individual e-invoice is required to be issued if there is a request for e-invoice from buyer or if a single transaction has value exceeds RM10,000.
60.	The requirement to submit e-Invoices within two days after the transaction may be challenging for businesses with high transaction volumes. What is the reason behind this timeline, and how should taxpayers manage compliance if they face operational or system constraints?	There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income. Kindly refer to Q30 of the General FAQs for further understanding.
61.	Why e-invoice submission into the portal is limited to 2 days only now when it was previously allowed till the 3rd day (72 hours)?	The 72-hour submission timeframe provided by the MyInvois System is intended solely as a contingency measure to cater for situations where the system is unavailable or experiencing technical disruptions. It should not be construed as an allowable window for backdating the e-Invoice issuance or submission date. Accordingly, taxpayers should implement an appropriate retry mechanism within their systems to ensure that e-Invoices are submitted as soon as the MyInvois System becomes available again. Once connectivity is restored, the e-Invoices should be transmitted without undue delay. Therefore, the 72-hour contingency period does not permit taxpayers to defer the issuance of e-Invoices or to use an earlier date that does not reflect the actual date of issuance and submission.

BIL.	QUESTION	ANSWER
62.	I would like to seek your advice regarding the refund process. The customer has already made full payment for the invoice, which was issued in the previous year. Now we need to process a refund to the customer. In this situation, is it still need to issue CN even though the original invoice was issued in the previous year? Additionally, should the CN refer to original invoice or new invoice?	In cases where full payment has been received from the buyer and the supplier subsequently makes a refund, the supplier must issue a Refund Note e-Invoice instead of a Credit Note e-Invoice, as the original transaction has been fully settled. The UUID of the affected original e-Invoice must be provided in the 'Original e-Invoice Reference Number' field. Where the original invoice was issued prior to the supplier's mandatory e-Invoice implementation date and no UUID is available, 'NA' should be entered in the said field.
63.	As business we try to comply the requirement to issue e invoice for single transaction exceed rm10k, however there will be instances where customer provide wrong TIN hence fail to submit and the customer has left the retail. The responsibility lies w business or customer? Is there any way that business can ger customer TIN correctly especially individual.	For individual buyer, IRBM provides the following concession: (a) For Malaysian individuals to provide either: i. TIN; ii. MyKad / MyTentera identification number; or iii. Both TIN and MyKad / MyTentera identification number. (b) For non-Malaysian individuals to provide either: i. TIN ii. Both TIN and passport number / MyPR / MyKAS identification number. If a Malysian individual buyer has provided MyKad / MyTentera identification number, a TIN search can be done in MyTax Portal. Otherwise, supplier may use General TIN EI00000000010 as Malaysian Buyer's TIN. For non-Malaysian individual Buyer, if there is no TIN assigned by IRBM, supplier may use General TIN EI00000000020 as non-Malaysian individual buyer's TIN.
64.	If the accounting system used cannot issue DN, can we just use the document type as 01 same as e-invoice? Will it be compounded due to wrongly use the wrong document type as set by LHDN? Same for wrongly use the tax type, will it be compounded?	The appropriate treatment would depend on the nature of the adjustment as well as the taxpayer's existing business processes and standard operating procedures (SOPs). Where the additional amount represents an adjustment to a previously issued e-Invoice, the taxpayer may issue a Debit Note e-Invoice referencing

BIL.	QUESTION	ANSWER
		the original e-Invoice. However, if the taxpayer's business practice is to treat the additional charge as a new transaction, a new e-Invoice may be issued instead.
65.	Consolidated e-invoices is prohibited for electricity & telecommunications eff 1 Jan 26. If a company is not an electricity & telecommunications suppliers, is this applicable to them?	If a company's activities or transactions are not listed in Section 3.7.2 of e-Invoice Specific Guideline, the company is allowed to issue consolidated e-invoice.
66.	Do we need to keep a hardcopy e-invoice with QR code/UUID for audit purpose? (For example, we have submitted self-billed e-invoice about 400++ e-invoices in MyInvois Portal by using Batch upload.)	Pursuant to Section 82(1)(a) of the Income Tax Act 1967, taxpayers are required to keep and retain sufficient records for a period of seven (7) years for tax purposes. In this regard, there is currently no specific requirement that a validated e-Invoice must be retained in hardcopy format. Taxpayers may retain the relevant records in either electronic (softcopy) or physical (hardcopy) form, provided that the records are complete, accessible, and can be readily produced upon request by IRBM.
67.	When a Malaysian company sells a fixed asset to an overseas party, especially where the buyer is not registered in Malaysia, how should the e-Invoice be issued and what information is required to ensure compliance with LHDN requirements?	For transactions between Malaysian Seller and Foreign Buyer, Malaysian Seller is required to issue an e-Invoice to the Foreign Purchaser to record the said income. The information required to be included in the e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline.Kindly refer to Section 10.5.4 for better guidance and understanding.
68.	Should a construction contractor issue self-billed e-Invoices for engaging illegal foreign subcontractors (3rd party without proper permit)? Can consolidated self-billed e-invoice be issued in this regards?	The engagement of foreign workers or subcontractors without the proper permits or approvals is subject to the relevant laws and regulations administered by the competent authorities. Taxpayers are responsible for ensuring that their business operations comply with all applicable legal and regulatory requirements. We would strongly advise taxpayers to ensure that all subcontractors engaged are properly authorised and comply with the relevant Malaysian laws and regulations before entering into any business arrangement.

BIL.	QUESTION	ANSWER
		In relation to e-invoice treatment, if the illegal foreign subcontractors are under contract for service, e-invoice is required to be issued by these contractors. However, if they are exempt from e-invoice implementation (annual turnover or revenue below RM1 million), they may issue normal invoice/bill/receipt as per current business as usual. Self-billed e-invoice is not required to be issued by the buyer.
69.	what is the deadline for normal e-invoice for us to submit in MyInvois Portal? (eg, self-billed 2 month, consolidated 7 days after end month)	There is currently no prescribed timing requirement for the issuance of e-Invoices, except for specific transaction types such as consolidated e-Invoices, self-billed e-Invoices for the importation of goods or services, and e-Invoices relating to foreign income (please refer to Question 30 of the General FAQs for further guidance). For all other transactions, e-Invoices should be issued in accordance with existing business practices and applicable regulatory requirements. Taxpayers are expected to generate and issue e-Invoices at the appropriate point in time, taking into consideration the nature and circumstances of the transaction.
70.	Puan, bagi badan pengurusan yang mengutip "Maintenence and Sinking" untuk kediaman condominium, adakah mereka perlu menghantar e invoice? Jika gagal apakah tindakan akan diambil.	Semua individu dan entiti yang sah di bawah perundangan dikehendaki mematuhi keperluan e-Invois mengikut garis masa pelaksanaan mandatori masing-masing seperti yang dinyatakan dalam Seksyen 1.5 Garis Panduan e-Invois. Walau bagaimanapun, pengecualian pelaksanaan e-invois adalh terpakai kepada pembayar cukai yang disenaraikan dalam Seksyen 1.6 Garis Panduan e-Invois. Sekiranya badan pengurusan puan adalah tertakluk kepada pelaksanaan e-invois, badan pengurusan perlu mengeluarkan e-invois kepada pemilik unit bagi "Maintenance & Sinking Fund" yang dikenakan kepada pemilik unit sekiranya mereka memohon e-invois. Sekiranya pemilik unit tidak memohon e-invois, badan pengurusan perlu mengeluarkan resit biasa kepada pemilik unit dan mengeluarkan e-invois disatukan secara bulanan bagi semua transaksi di mana e-invois tidak dikeluarkan.
71.	My companies had revenues below 3mil, previously we just submitted consolidated invoices each month but only today I realized the invoices above RM10k is required to send individual invoices. May I know what shall I do to resolve the error made earlier?	Based on the information provided, transactions with a value exceeding RM10,000 should generally be issued with an individual e-Invoice instead of being included in a consolidated e-Invoice.

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		If you have inadvertently included such transactions in your consolidated e-Invoices in the past, you are encouraged to review the affected transactions and take the necessary corrective actions. As the e-Invoice Special Voluntary Disclosure Programme (SVDP) is currently in effect, you may consider participating in the programme to voluntarily rectify the error. The rectification process would generally involve: Identifying the transactions exceeding RM10,000 that were incorrectly included in the consolidated e-Invoices; Issuing a Credit Note e-Invoice to cancel the relevant portion of the consolidated e-Invoice relating to those transactions; and Issuing the corresponding individual e-Invoices with the correct buyer particulars. We would also encourage you to review your internal processes to ensure that transactions exceeding RM10,000 are identified upfront and the appropriate individual e-Invoices are issued going forward.
72.	If the individual not running business provide manual bill or claim, is this suffice as supporting doc for claiming of deduction as expense?	Where an individual who is not conducting a business incurs expenses on behalf of a company in the course of employment, the individual may, to the extent practicable, request the supplier to issue the e-Invoice in the name of the company. However, where the supplier has not yet commenced e-Invoice implementation or is exempt from e-Invoice implementation, the supplier may continue to issue a manual receipt, bill, or invoice. Such documents may still be retained by the company as supporting documentation for tax purposes, subject to the applicable provisions of the Income Tax Act 1967. On the other hand, where a company purchases goods or services from an individual who is not conducting a business, the company may be required to issue a self-billed e-Invoice to record the transaction in accordance with the applicable e-Invoicing requirements.

BIL.	QUESTION	ANSWER
73.	Foreign source interest need to issue einvoice based on date when remittied to Msia or when credited in the statement irrespective whether remit into Msia or not?	Foreign income received in Malaysia from outside Malaysia requires issuance of e-invoice latest by the end of the month following the month of receipt of the said foreign income.
74.	Is Customs currently using the data of E-invoicing platform?	Section 138(4)(aa) legally permits the Inland Revenue Board of Malaysia (IRBM) to share taxpayer electronic invoice data directly with the Royal Malaysian Customs Department (RMCD).
75.	May I know why the data is only available for viewing for 30 days? Is it possible to extend the period so that the records remain traceable for a longer duration?	For clarity, the MyInvois Portal provides a search function that allows users to retrieve e-Invoice documents and their details for up to two years through the “Documents” menu > “Search All Documents” tab. Searches can be performed for a maximum period of 31 days per search using the “Date From” and “Date To” filters. The portal also limits the export of search results to a maximum of 100 transactions per file. These limitations are implemented to ensure optimal system performance and to prevent high-volume search or export activities from affecting the experience of other users accessing the MyInvois Portal at the same time
76.	For self billed e-invoice, what if we have submitted invoices without K1 information but subsequently, we get the information from forwarders, how to re-report? Or vice versa, we did not submit the invoice on time because we pending K1 information but subsequently being told is not import position	For self-billed e-Invoices issued in relation to the importation of goods, the K1 information is a mandatory field, where applicable. Where a self-billed e-Invoice has been issued and validated without the required K1 information, the taxpayer is required to issue a Credit Note Self-Billed e-Invoice to cancel the original validated self-billed e-Invoice and subsequently issue a new self-billed e-Invoice containing the correct K1 details. As the e-Invoice Special Voluntary Disclosure Programme (SVDP) is currently in effect, taxpayers are encouraged to take advantage of the programme by voluntarily rectifying such errors. This may be done by first issuing a Credit Note Self-Billed e-Invoice to reverse the original validated self-billed e-Invoice and then issuing a replacement self-billed e-Invoice with the correct information, including the required K1 details.

BIL.	QUESTION	ANSWER
		This will help ensure that the self-billed e-Invoice records accurately reflect the importation transaction and comply with the prescribed e-Invoice requirements.
77.	How can we know if we have error /breach of e-invoices compliance while still in the grace period ?	Taxpayers are encouraged to conduct periodic self-reviews of their e-Invoice processes and transactions. This includes verifying that all reportable transactions have been captured, submissions are made within the required timeframe and mandatory data fields are completed accurately. Reconciliation between e-Invoice records, accounting records and supporting documents can help identify operational gaps and strengthen compliance processes.
78.	Can give an example of the technical adjustment under the offence type?	Examples of technical adjustments may include corrections to taxpayer identification numbers, registration numbers, classification codes, transaction dates, document types or other mandatory fields. While some adjustments may arise from isolated data entry issues, recurring adjustments may indicate broader process or control weaknesses that should be addressed. (Refer PUA 265/2024)
79.	Due to timing differences, will it be acceptable if we create invoice for ex: for the month of Jan and capture it into our Jan management account but upload into the system after the 72hours timeline thus uploaded into e-invoice portal in the month of Feb?	There is currently no prescribed timing requirement for the issuance of e-Invoices, except for specific transaction types such as consolidated e-Invoices, self-billed e-Invoices for the importation of goods or services, and e-Invoices relating to foreign income (please refer to Question 30 of the General FAQs for further guidance). For all other transactions, e-Invoices should be issued in accordance with existing business practices and applicable regulatory requirements. Taxpayers are expected to generate and issue e-Invoices at the appropriate point in time, taking into consideration the nature and circumstances of the transaction.
80.	Currently mytax portal only allowed us to view maximum 10 days transaction and we can search up to 30 days. Can this be improved just my suggestion maybe can download one off for one month transaction and longer historical period. For account personnel we will be occupied with our closing month end and beginning if the improvement can be considered is good for us.	For clarity, the MyInvois Portal provides a search function that allows users to retrieve e-Invoice documents and their details for up to two years through the “Documents” menu > “Search All Documents” tab. Searches can be performed for a maximum period of 31 days per search using the “Date From” and “Date To” filters.

BIL.	QUESTION	ANSWER
		The portal also limits the export of search results to a maximum of 100 transactions per file. These limitations are implemented to ensure optimal system performance and to prevent high-volume search or export activities from affecting the experience of other users accessing the MyInvois Portal at the same time
81.	Can back date einvoice? Because we late receive interim certificate from consultant and want to reconcile amount with tax return	e-invoice is required to be issued based on the current date and not allowed to be back dated.
82.	If the implementation deadline of a company is 1 Jan 2025, but did not isaue any e-invoice since then, can the company issue e-invoice for 2025's sales now?	Yes. If the company’s mandatory e-Invoice implementation date was 1 January 2025 but it did not issue e-Invoices from that date, it should regularise the missed 2025 transactions rather than simply ignore them. As of now, IRBM has introduced an e-Invoice Special Voluntary Disclosure Programme (SVDP), which specifically provides a mechanism for taxpayers to regularise their e-Invoice compliance. The SVDP is effective until 31 December 2027.
83.	We implemented e-Invoicing in 2025 and recently discovered that some transactions were submitted using incorrect classification codes. How can we rectify these? Also, for transactions subject to withholding tax, do we need to issue/submit an e-Invoice as well? During our previous training, we were informed that an e-Invoice was not required for withholding tax submissions.	For your information, e-Invoice Specific Guidelines has outlined the mandatory fields, including classifications and the correct input that should be filled in the mandatory fields. Should there be any mistakes or error in the validated e-invoice, necessary amendment should be made, either by cancelling the validated e-invoice (if within 72 hours time frame) or issuing credit note/debit note e-invoice. Kindly note that the incomplete or incorrect information in the validated e-invoice is an offence and subject to penalty under Section 120 (1) (d) of Income Tax Act 1967. However, IRBM has introduced an e-Invoice Special Voluntary Disclosure Programme (“SVDP”) starting from 7 July 2026 until 31 December 2027. During this SVDP period, taxpayers who have submitted e-Invoices which contain errors or information that do not comply with the specifications and requirements prescribed under the relevant tax legislation, e-Invoice Guideline and e-Invoice Specific Guideline may participate in the e-Invoice SVDP.

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84.	Is SVDP registration necessary if the company is still under the relaxation period?	e-Invoice SVDP applies to taxpayers who have not submitted or have missed out in submitting e-Invoices for any period commencing from their mandatory e-Invoice implementation date including interim relaxation period. For taxpayers who wish to participate in the e-Invoice SVDP, no registration is required. Taxpayers are required to use the e-Invoice version designated as "SVDP 1.2" (for taxpayers who are submitting without digital signature) or “SVDP 1.3” (for taxpayers who are submitting with digital signature) when submitting e-Invoices under the e-Invoice SVDP. The "SVDP 1.2" or “SVDP 1.3” e-Invoice versions shall only be used for the purpose of making voluntary disclosures under the e-Invoice SVDP and shall not be used for the submission of e-Invoices outside the e-Invoice SVDP.
85.	why need to log in via director's my tax to do the setting? so what actually function company rep that appointed for e invoice?	As a first step, a company's director is required to log in to the MyTax Portal to appoint the company's representatives and assign the appropriate roles for e-Invoice purposes. Once the representatives have been appointed and their roles have been assigned, each representative must log in to the MyInvois Portal using their own individual login credentials. Thereafter, the appointed representatives may perform the relevant e-Invoice functions in accordance with the roles and access rights assigned to them, such as creating, submitting, cancelling, or managing e-Invoices on behalf of the company.
86.	When we are talking about digitalization through e -invoice, how accurate we can say that all our data/invoices can be retrieve within second as sometimes it may took sometime to get our invoice. Filter function also cannot find past invoices in bulk and we also cannot retrieve summary report of invoices for certain period of time let say for one year report. Any enhancement on this in future?	For clarity, the MyInvois Portal provides a search function that allows users to retrieve e-Invoice documents and their details for up to two years through the “Documents” menu > “Search All Documents” tab. Searches can be performed for a maximum period of 31 days per search using the “Date From” and “Date To” filters. The portal also limits the export of search results to a maximum of 100 transactions per file.

BIL.	QUESTION	ANSWER
		These limitations are implemented to ensure optimal system performance and to prevent high-volume search or export activities from affecting the experience of other users accessing the MyInvois Portal at the same time
87.	Malaysian tax regulations currently require original documents to be retained. With the implementation of e-Invoicing, will LHDN remove the requirement to retain hardcopy documents?	The implementation of e-Invoicing does not by itself remove the requirement to retain supporting/original documents. Businesses should continue to retain the required accounting and supporting records in accordance with existing Malaysian tax and record-keeping requirements.
88.	If the msic code wrong due to the system fault will us be penalty? Call the system many times regarding these questions but they can't solve the problem for us	For your information, e-Invoice Specific Guidelines has outlined the mandatory fields and the correct input that should be filled in the mandatory fields. Kindly refer to table in each Section of e-Invoice Specific Guidelines for better understanding. Should there be any mistakes or error in the validated e-invoice, necessary amendment should be made, either by cancelling the validated e-invoice (if within 72 hours time frame) or issuing credit note/debit note e-invoice. Kindly note that the incomplete or incorrect information in the validated e-invoice is an offence and subject to penalty under Section 120 (1) (d) of Income Tax Act 1967. As the e-Invoice Special Voluntary Disclosure Programme (SVDP) is currently in effect, taxpayer is encouraged to participate in the programme. This would allow the company to regularise its e-Invoice compliance position in accordance with the requirements of the SVDP.
89.	For cancellation of invoice if the rate is more 20% as per clients request, what are the risk to company if this happen?	The main concern is whether the cancellation is due to a genuine business reason or whether it is being used to change the actual nature or value of a transaction. If a company frequently cancels invoices, especially where the value changes by more than 20%, it may draw attention from the HASIL as part of its compliance monitoring and review activities.
90.	what if we wrong put supplier name, can we do CN DN for e invoice?	If you identify the incorrect e-Invoice within 72 hours of validation, you can cancel the original e-Invoice in MyInvois and issue a new, corrected e-Invoice. However, if you identify the error after 72 hours, you cannot cancel the original e-Invoice and will need to issue an adjustment e-Invoice. You should issue a Credit Note if the correction reduces the original invoice

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		amount, or a Debit Note if the correction increases the amount. The Credit Note or Debit Note should also reference the original e-Invoice's IRBM Unique Identifier (UUID).
91.	If the supplier is malaysia company which is sdn bhd, but have HQ in US. Can they issue invoice in USD instead of MYR ? Will it trigerred any tax in future?	Yes. A Malaysian Sdn. Bhd. can generally issue an e-Invoice in USD, even if the company is Malaysian and its HQ/parent company is in the US. IRBM allows e-Invoices to be issued in foreign currencies. Where required, the applicable RM equivalent/exchange rate must also be provided. As for tax, using USD itself does not automatically trigger an additional tax. The tax treatment depends on the nature of the transaction
92.	For svdp we can do from now or after lhdn audit?	Taxpayers may participate in the SVDP e-Invoicing programme at any time during the programme period, including while undergoing a compliance review.
93.	For future full implementation, does expenses not comply or issued with einvoice will need to be add back during tax return calculation?	At present, there is no requirement to add back an expense solely because it is not supported by an e-Invoice. The deductibility of an expense for income tax purposes continues to be determined based on the provisions of the Income Tax Act 1967 and the taxpayer's ability to substantiate the expense with sufficient supporting documentation. Nevertheless, Malaysia's tax administration is progressively adopting and leveraging digitalisation in its daily operations, including the implementation of e-Invoicing. In the longer term, e-Invoices may play a more significant role as supporting documents for tax compliance and verification purposes. However, any future policy that would require expenses to be supported by e-Invoices as a condition for tax deductibility would be subject to the Government's decision and the issuance of the relevant legislation, guidelines, or administrative rules. Until such a policy is introduced, taxpayers should continue to maintain adequate supporting documents for all expenses claimed and comply with the applicable e-Invoicing requirements where relevant.

BIL.	QUESTION	ANSWER
94.	Does staff claims need to do self billed if vendor did not provide e invoice?	If it is a genuine staff claim, you do not need to issue a self-billed e-Invoice simply because the vendor did not provide an e-Invoice. You can use the vendor's receipt, invoice, or other existing supporting documents, provided the expense is incurred by the employee on behalf of the company and is covered by the company's staff-claim policy.
95.	With the implementation of e invoice is the irb expected to move from traditional random audit to data analytics based audit? If so what transaction pattern or risk indicator will irb focus on when selecting taxpayers fir audit	HASiL is moving towards a more data-driven and risk-based approach. E-Invoice will further support this direction by providing more detailed transaction information. However, e-Invoice is not the only source of information used for risk assessment. It will complement existing information such as tax returns, financial information, third-party information and other relevant data. Data analytics can identify transaction patterns that may require further review. Examples include missing or incomplete e-Invoice information, unusual cancellations, late submissions and inconsistencies with income tax returns. The analysis may also consider significant changes in the number of suppliers or buyers, transaction values and unusual transactions involving particular suppliers or buyers. These indicators do not automatically lead to an audit. One indicator alone does not necessarily mean that a taxpayer is non-compliant. The indicators will form part of the overall risk assessment and allow HASiL to carry out more targeted compliance activities and focus on areas with higher tax risks.
96.	If the 'source of truth' is e-invoice, the most accurate source, can IRBM make it simple the tax computation. TAX PAYABLE shd be calculated at effective tax rate ie 5% x Total revenue. No complication of tax calculation. Less ambiguity.	Thank you for your suggestion. The use of e-Invoicing as a "source of truth" is indeed one of the key initiatives to enhance transparency, data quality, and tax administration efficiency. However, the determination of a taxpayer's chargeable income and tax liability involves various considerations prescribed under the Income Tax Act 1967, including allowable deductions, capital allowances, incentives, exemptions, losses carried forward, and other tax adjustments. As such, the current income tax framework is based on a taxpayer's chargeable income rather than gross revenue alone. Matters relating to tax policy, including the basis of taxation and any simplification of tax

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		computation, fall under the purview of the Ministry of Finance (MOF) and the Government of Malaysia.
97.	Does having transactions recorded through e-invoice automatically mean I should register as a taxpayer? Even though my annual salary is way below the minimum threshold to register as a taxpayer? Such as annual gross employment income below RM35,000.	Having transactions recorded through e-Invoice does not automatically mean you need to register as a taxpayer or pay income tax. Tax obligations depend on your income level and applicable tax rules, not simply on whether an e-Invoice is issued.
98.	Do we need to self billed for staff claim purpose?	Under IRBM's current guidance, employees should request the e-Invoice to be issued in the employer's name where possible. However, if that is not possible, the company may use an e-Invoice issued in the employee's name or existing supporting documents such as receipts, bills, or payment slips. For example, for staff claims for petrol, toll, parking, accommodation, mobile expenses, etc., you can process the claim using the supporting documents without creating a self-billed e-Invoice, provided the expense is genuinely incurred on behalf of the company and is covered by your company's expense-claim policy.
99.	how to correct the wrong e-invoice, since we have sent to customer. is it using debit note or credit note?	If you identify the incorrect e-Invoice within 72 hours of validation, you can cancel the original e-Invoice in MyInvois and issue a new, corrected e-Invoice. However, if you identify the error after 72 hours, you cannot cancel the original e-Invoice and will need to issue an adjustment e-Invoice. You should issue a Credit Note if the correction reduces the original invoice amount, or a Debit Note if the correction increases the amount. The Credit Note or Debit Note should also reference the original e-Invoice's IRBM Unique Identifier (UUID).