



# TaXavvy

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## Updated e-Invoice Guidelines

The Inland Revenue Board (IRB) has issued the following updated guidelines:

- e-Invoice Guideline (version 2.1)
- e-Invoice Specific Guideline (version 1.1)

The key notable updates in the above-mentioned guidelines are:

### e-Invoice Guideline (version 2.1)

- Previously, e-Invoice was explained to be applicable to all taxpayers undertaking commercial activities in Malaysia, *including certain non-business transactions between individuals*. References to *certain non-business transactions between individuals* have now been removed. The IRB had under the initial e-Invoice Guideline (version 1.0) stated that Guidance on e-Invoice requirements for certain non-business transactions between individual taxpayers will be provided in due course.
- The implementation timeline has been updated to reflect the revised completion timeline by 1 July 2025 as announced in Budget 2024. Details of the revised implementation timeline is as follows:
  1. **1 August 2024** - Mandatory implementation for taxpayers with an annual turnover or income in excess of RM100 million
  2. **1 January 2025** - Mandatory implementation for taxpayers with an annual turnover or income in excess of RM25 million to RM100 million
  3. **1 July 2025** - Mandatory implementation for all other categories of taxpayers

### e-Invoice Specific Guideline (version 1.1)

- The guideline now specifies that for self-billed e-Invoice, where service tax on imported taxable service is applicable, the taxpayer is required to include the service tax amount in the self-billed e-Invoice.
- For foreign income received in Malaysia from outside Malaysia, the income recipient will have to issue the e-Invoice latest by the end of the month following the month of receipt of the foreign income (previously to be issued within the same month of receipt of the foreign income).

The guidelines are available on IRB's website [www.hasil.gov.my](http://www.hasil.gov.my) (Home > e-Invoice)

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