



Tax in Motion

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Updates on e-Invoice implementation

Following the media release issued by the Ministry of Finance (MOF) on recent development of implementation of e-Invoicing, the Inland Revenue Board (IRB) has updated and issued the following:

- e-Invoice Specific Guidelines (“Guidelines”)
- Frequently Asked Questions for Implementation of e-Invoice in Malaysia (“FAQ”)

The Guidelines and FAQ are available on IRB’s website hasil.gov.my (Services > e-Invoice > Reference for the Implementation of e-Invoice).



Salient updates are:

Extension of interim relaxation period (Section 16.1 of the Guidelines and FAQ No. 104)

Taxpayers with annual turnover or revenue of up to RM5 million, and mandatory e-Invoice implementation dates of 1 January 2026 or 1 July 2026, may continue to apply the interim relaxation until 31 December 2027 (previously until 31 December 2026). This flexibility allows issuance of consolidated invoices, including self-billed e-Invoices, use of any transaction description in the product or service field, and issue a consolidated e-Invoice upon buyer request without issuing separate e-Invoices for each transaction.

Clarification on “related company” (FAQ No. 94)

The IRB has further clarified the circumstances in which a taxpayer is regarded as having a related company for e Invoice purposes, which is relevant in assessing eligibility for the Micro, Small, and Medium Enterprises (MSMEs) e-Invoice exemption. Under the FAQ:

- Companies are regarded as related where a corporate shareholder directly or indirectly controls the operations of another company.
- A corporate shareholder holding at least 20% of the issued share capital in another company is treated as having control of the other company.
- Companies will still be regarded as related even where shareholding is below 20% if control over operations subsists. For example, where such control is provided under a shareholders’ agreement.
- Where companies are owned solely by individual shareholders (including situations involving common individual shareholders or common directors without shareholding), the companies are not regarded as related companies for e Invoice purposes.
- The presence of a related company with annual turnover or revenue of at least RM1 million would disqualify the MSMEs exemption.

e-Invoice as a data source for personal relief

The IRB has issued a media release announcing that the phased implementation of e-Invoicing will support a pilot initiative to pre-fill individual tax relief information in the income tax return form for the year of assessment (YA) 2026.

As part of this initiative, taxpayers are encouraged to request e-Invoices for transactions relating to individual tax relief claims from 2026 onwards. The IRB will leverage transactional data from e-Invoices for a pilot exercise to pre-fill individual tax relief information in the income tax return form for the YA 2026.

Categories of expenditure that may potentially be included are:

- Purchase of personal computers or smartphones
- Lifestyle related expenditure
- Insurance premiums
- Childcare centre and kindergarten fees
- Other prescribed individual tax relief categories

To enable the issuance of an e-Invoice, individual buyers are required to provide either their identity card number or tax identification number (TIN) to the seller. This ensures that the e-Invoice is issued accurately and can be attributed to the relevant taxpayer.

The media release is available on IRB's website [hasil.gov.my](https://www.hasil.gov.my) (Home > Media Release).



Updated Global Minimum Tax Frequently Asked Questions

The IRB has issued the Frequently Asked Questions on the implementation of the Global Minimum Tax (GMT) in Malaysia (“FAQ”), with:

- Version 7.0 updated as of 23 April 2026, and
- Version 8.0 subsequently released on 22 May 2026.

The FAQ is available on IRB’s website hasil.gov.my (International > GMT > FAQ on GMT New!).



Updates introduced in version 7.0

- Any Agreed Administrative Guidance (AAG) issued by the Organisation for Economic Co-operation and Development (OECD) after the enactment of GMT legislative provisions into the Income Tax Act 1967 is automatically incorporated under the Malaysian GMT rules. Any clarification on the application of AAG in the Malaysian context will be provided via the IRB GMT Guidelines.
- In line with the IRB GMT Guidelines, the FAQ reiterate that, where there is any inconsistency with the Global Anti-Base Erosion Rules (GloBE) Rules (e.g. AAG published by the OECD), the GloBE Rules will take precedence over the Guidelines.
- If a Joint Venture (JV) is owned by two Ultimate Parent Entities (UPEs) with different financial year ends, the JV's deadline for Domestic Top-up Tax filing and payment is based on the financial year end of the UPE that has an earlier financial year beginning on or after 1 January 2025.

Further clarifications introduced in version 8.0

- Malaysian constituent entities (CEs) are not required to submit GMT-related filings, including GIR Notification, Information Return or Top-Up Tax Return, for financial years beginning before 1 January 2025. However, where the group operates in jurisdictions that have implemented GMT earlier (e.g. from 2024), filing obligations in those jurisdictions may still apply.
- The FAQ clarify that a Domestic Top-up Tax return must still be filed by in-scope Malaysian CEs even where the effective tax rate exceeds 15% and no top-up tax is payable.
- Income tax return disclosure (e.g. Item H9a of Form C) - Taxpayers are required to indicate “YES” where they are within the scope of GMT (i.e. meeting the EUR 750 million threshold, etc), even if no Domestic Top-up Tax or Multinational Top-up Tax liability arises for the financial year. Where system limitations prevent completion of the relevant fields (e.g. due to accounting periods beginning in 2024 but still forming part of the UPE’s consolidated financial statements for financial year beginning 1 January 2025), the taxpayer must notify the IRB via email at tf2p@hasil.gov.my stating that the company is subject to GMT and provide details of the Ultimate Parent Entity, including its name and jurisdiction.

Submission of appeals online via MyTax portal

The IRB has issued a media release announcing that with effect from 1 June 2026 taxpayers may now submit the following online through the e-Rayuan Taksiran service on the MyTax portal:

1. Appeals against income tax assessments, and
2. Applications for extension of time to appeal against an assessment.

However, this service does not apply to cases involving capital gains tax, withholding tax or assessments arising from investigation activities.

This initiative allows online submission of appeals against income tax assessments, eliminating the need for manual physical submission at the IRB's offices. Taxpayers will now be able to:

- Submit appeals against assessments or apply for extension of time (EOT) to appeal against an assessment from anywhere and in real-time.
- Check the status of appeals or EOT application throughout the entire process.
- Receive notifications about the case status, acceptance / rejection confirmation letters, and EOT approvals online in a more systematic way.

The media release is available on IRB's website hasil.gov.my.



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