

e-Invoicing

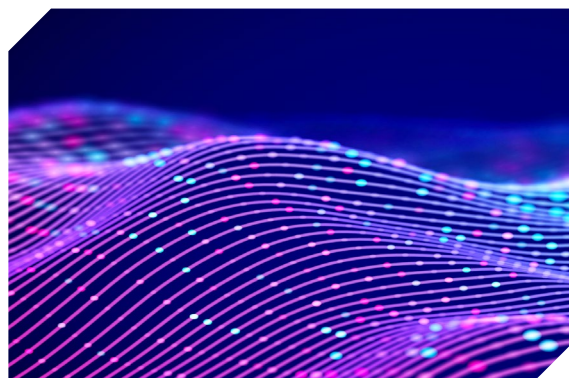
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KPMG. Make the Difference.

In support of the government's commitment to strengthening tax transparency, the nationwide rollout of e-Invoicing marks a significant step toward Malaysia's digital economy. Spearheaded by the Inland Revenue Board (IRB), this initiative is reshaping tax administration and modernizing business processes across Business-to-Business (B2B), Business-to-Consumer (B2C), and Business-to-Government (B2G) transactions. With phased implementation already underway, businesses must act now to ensure compliance and unlock the benefits of real-time visibility, streamlined operations, and stronger tax governance. Get ready today—embrace e-Invoicing stay ahead before the audits begin.

What is an e-Invoice?

- Digital representation of a transaction between a supplier and a buyer
- Replaces paper or electronic documents such as invoices, credit notes and debit notes
- File created in the formats specified by the IRB that can be automatically processed by relevant systems: XML and JSON



e-Invoicing implementation timeline

The e-Invoicing implementation timeline for taxpayer categories is as follows:-

Targeted taxpayers	Implementation date
Taxpayers with annual turnover / revenue of more than RM100 million *	1 August 2024
Taxpayers with annual turnover / revenue of more than RM25 million and up to RM100 million *	1 January 2025
Taxpayers with annual turnover / revenue of more than RM5 million and up to RM25 million *	1 July 2025
Taxpayers with annual turnover / revenue of more than RM1 million and up to RM5 million *	1 January 2026
Taxpayers with annual turnover / revenue of up to RM1 million *	1 July 2026

Note: Please refer to the latest e-Invoicing guideline by the IRB for special provisions applicable to newly commenced businesses/operations, Micro, Small and Medium Enterprises (MSMEs), and exempted taxpayers.*

How KPMG can help?

Businesses are encouraged to proactively assess their current processes and adapt to the changes brought by the nationwide roll-out of e-Invoicing. KPMG Malaysia offers a comprehensive, practical approach to guide organizations through this transition—ensuring compliance, enhancing operational efficiency, and realizing the full benefits of a digital tax environment.

Pre-implementation

Impact assessment and gap analysis

- Provide guidance on the understanding of tax requirements and obligations based on the e-Invoicing guideline/updates issued by the IRB, considering client's specific tax requirements
- Assess e-Invoicing mandates and requirements applicable to the client's operations
- Conduct gap analysis between the client's current state for e-Invoicing and the required compliance standards



During

Tax advisory support

- Provide tax support (as required) in line with the IRB's e-Invoicing requirements



Post-implementation

Post Go-Live Support

- Provide necessary support (as required) for a specific period of time in line with the IRB's e-Invoicing requirements

Health Check Review

- Provide feedback on the e-Invoicing process and procedures to ensure compliance with the IRB's e-Invoicing requirements

Contact Us



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