

e-Invoicing

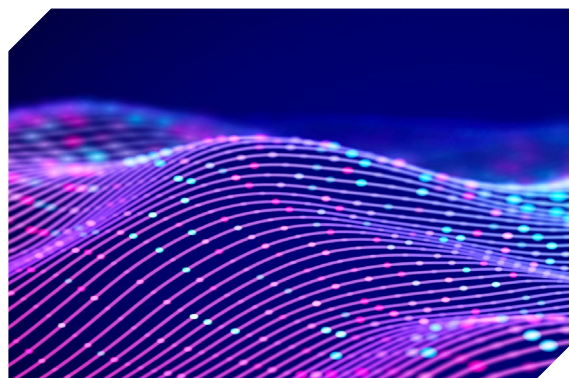
www.kpmg.com.my/Tax

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 up to RM5 million*	1 January 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



Ng Wei Wei

Partner – e-Invoicing Leader
KPMG in Malaysia

T +603 7721 7201

E wwng@kpmg.com.my

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.



www.kpmg.com.my/Advisory

www.kpmg.com.my/Tax

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

© 2025 KPMG Tax Services Sdn. Bhd., a company incorporated under Malaysian law and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.