



# e-Invoicing

MIRB's media release on 26 July 2024



29 July 2024

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KPMG in Malaysia

# e-Invoicing

## Concession for submission of consolidated e-Invoice in the early stages of e-Invoicing implementation

Source for the Media Release: Official portal of [MIRB](#)



On 26 July 2024, the MIRB announced a six-months concession from the date of mandatory implementation of e-Invoicing.

This move would help provide adequate time to industries especially with challenging and complex business environment to adopt e-Invoicing.

Taxpayers are given a concession of six-months period from the date of mandatory implementation of e-Invoicing to consolidate all their transactions as follows:

- a) Allowing all activities / industries to issue consolidated e-Invoice including self-billed e-Invoice;
- b) Allowing any transaction description in the “Description of Products and Services” field; and
- c) Where there is a request of e-Invoice from the buyers, suppliers are allowed to issue a consolidated e-Invoice without issuing an e-Invoice for each transaction.

The MIRB has also confirmed that no prosecution action under Section 120 of the ITA during the six-months concession period will be taken on non-compliance to e-Invoicing requirements provided that the taxpayers comply to the abovementioned consolidated e-Invoicing requirements.

It is hoped that the grace period granted by the MIRB would allow taxpayers ample time to ensure a comprehensive and more effective implementation of e-Invoicing, covering all aspects including system readiness, smooth business operation and change management in business.

## Capital allowance claim for taxpayers who successfully implement e-Invoicing according to the set timeline

Taxpayers who successfully implement e-Invoicing according to the set timeline (i.e. without utilizing the abovementioned concession period) will be granted a reduction of capital allowance claim period from three years to two years.

The reduction in the capital allowance claim period is given for purchases of ICT equipment and computer software packages with effect from the YAs 2024 to 2025.

The table below sets out the various abbreviations and references used in this publication.

| Abbreviation | Reference                                |
|--------------|--|
| ICT          | Information and communication technology |
| ITA          | Income Tax Act 1967                      |
| MIRB         | Malaysian Inland Revenue Board           |
| YA           | Year of Assessment                       |

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