



## E-INVOICING

1.



During the transition period from 1 January 2026 to 31 December 2026, taxpayers are allowed to:

### Consolidated e-Invoices

Issue consolidated e-Invoices for all activities and transactions, including those listed under Section 3.7 of the e-Invoice Specific Guideline, even when buyers request individual invoices.

### Self-Billed Consolidation

Issue consolidated self-billed e-Invoices for all self-billing scenarios outlined in Section 8.3 of the e-Invoice Specific Guideline.

Insert any transaction description in the "Product or Service Description" field without strict format requirements during transition.

### Monthly Submission Requirements

#### January Transaction

Submit consolidated e-invoice by 7 February 2026

#### February Transaction

Submit consolidated e-invoice by 7 March 2026

#### Subsequent Month

Continue monthly pattern throughout 2026

Notes: During the transition period, HASiL will not impose penalties for e-Invoice non-compliance, provided the stated conditions are met.

2.

### Wholesale and Retail Construction Materials

Effective 1 January 2026, wholesalers and retailers of construction material (including hardware shops), receive targeted relief through consolidated e-Invoicing permission

- Allowed to issue consolidated e-Invoices
- Individual e-Invoices required when transaction value exceeds RM10,000 or when buyers specifically request one.




3. Other sector

- Effective 1 January 2026, consolidated e-Invoice is not permitted for any single transaction with value exceeding RM10,000.
- In such cases, the vendor must collect the customers particulars such as TIN and/or identification number (NRIC or company registration number) to issue e-Invoice for the transaction.

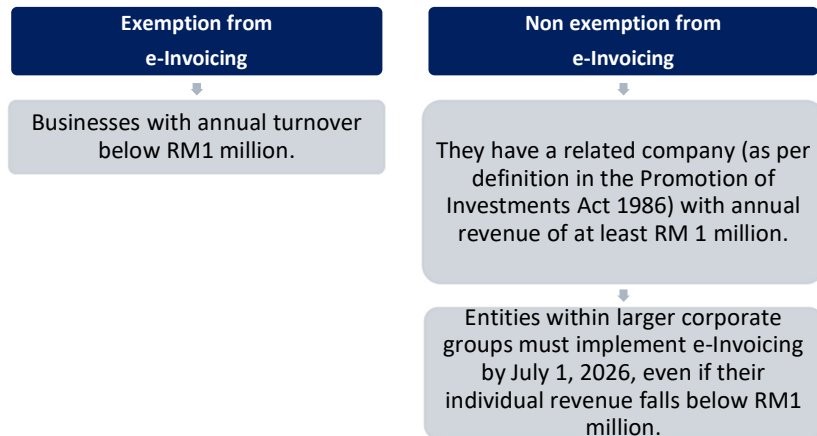
4. Taxpayer annual income above RM1,000,000:-



 Implementation date falls on 1 January in the second year following the YA in which the total annual turnover or revenue reached RM1,000,000.

Reference: Item 11 of IRBM's General FAQ.

5. Taxpayer annual income below RM1,000,000:-



Reference: Items 11 and 90 of IRBM's General FAQ.

6. In accordance with IRBM's e-Invoice Compliance Review Framework published on 15 December 2025, voluntary disclosure is allowed for e-Invoicing non-compliance matters. While the framework is silent on the treatment of penalties for voluntary disclosure matters, it is expected that applications to waive these penalties, which range from RM200 to RM20,000, would be considered favourably for voluntary disclosures to correct technicalities and gaps despite best efforts.