

Lembaga Hasil Dalam Negeri Malaysia (LHDNM)

Navigating e-Invoicing Landscape: What SMEs need to know

CTOS SME Biz Day 2025

12 June 2025



Agenda

01

MyInvois Latest Developments

02

Common Concerns Highlighted by Taxpayers

1

MyInvois Latest Developments

The MyInvois journey began in 2021, with Phase 3 implementation set for 1 July 2025

2021 - 2023

- e-Invoice conceptualisation began
2022
- **7 Oct:** Budget 2023 – e-Invoice implementation announced
2023
- **21 Jul:** General Guidelines issued
- **29 Sept:** e-Invoice Specific Guidelines issued
- **13 Oct:** Budget 2024 – e-Invoice implementation accelerated

2024

- **1 Jan:** Addition of Section 82C of Income Tax Act 1967
- **29 Jun:** MyInvois Portal Live
- **31 Jul:** MyInvois System officially launched
- **1 Aug:** Phase 1 Go-Live

PHASE 1 GO-LIVE

1 August 2024



- **18 Oct:** Budget 2025 – Accelerated capital allowance for ICT and computer software purchases



- **23 Oct:** MyInvois Mobile App Launch

2025

PHASE 2 GO-LIVE

1 January 2025

- **1 Jan:** TIN Search launch
- **1 Jan:** Phase 2 Go-Live
- **1 Jan:** Amendment of Section 66A of the Income Tax Act 1967
- **5 June:** Updates to implementation timeline
- **1 May:** ePOS Pilot

PHASE 3 GO-LIVE

1 July 2025



2026

PHASE 4 GO-LIVE

1 January 2026






PHASE 5 GO-LIVE

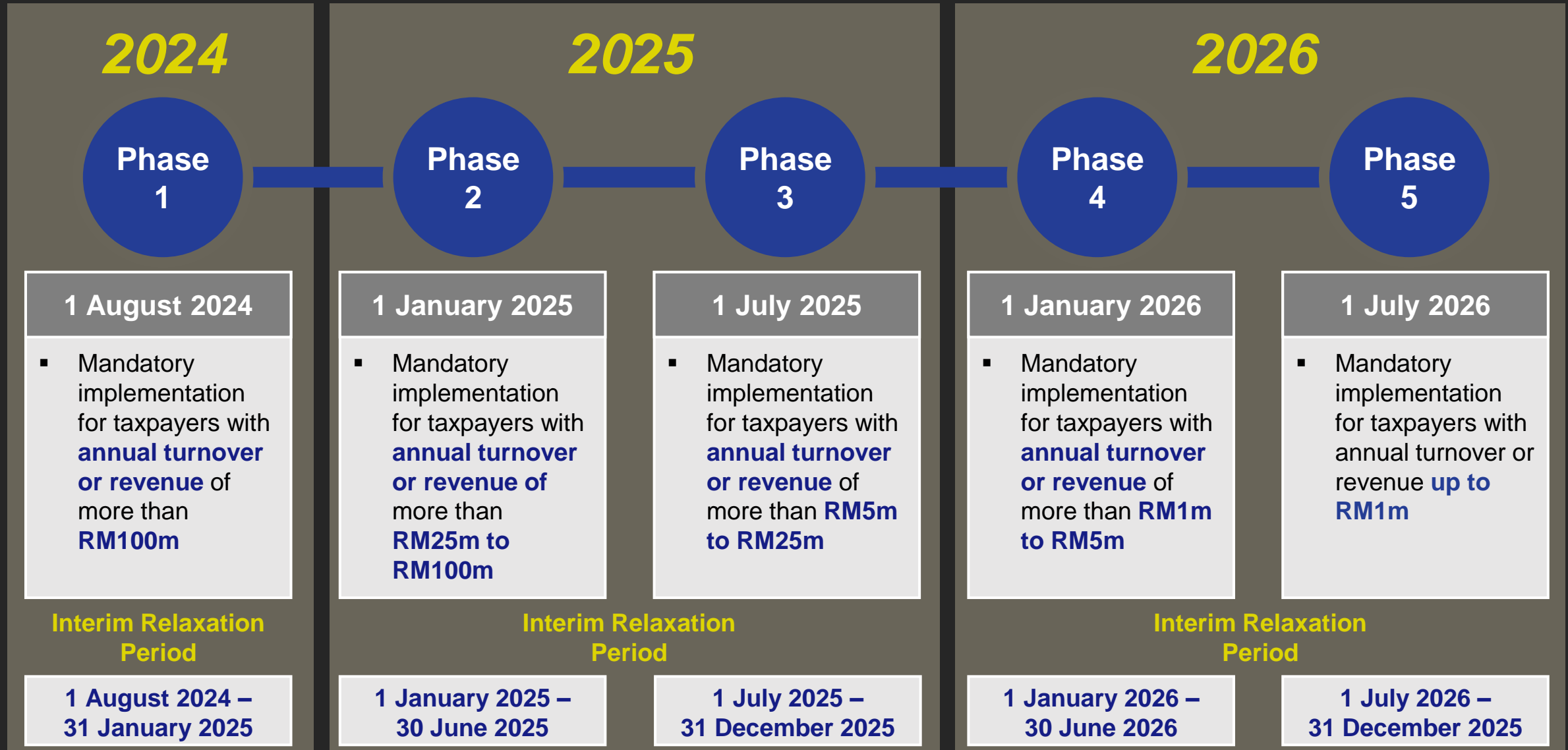
1 July 2026



e-Invoice guidelines and FAQs underwent 4 updates since 1 Jan 2025

	28 January 2025	22 February 2025	18 March 2025	5 June 2025
 <p>e-Invoice Guideline</p>	No updates	<ul style="list-style-type: none"> Inclusion of Phase 4 mandatory e-Invoice implementation date: 1 January 2026 Phase 3 scope changed to RM500k – RM25 mil annual turnover 	<ul style="list-style-type: none"> Addition of penalty exemption with valid justification during MyInvois system disruptions 	<ul style="list-style-type: none"> Updated the e-Invoice implementation timeline Updated the exemption determination threshold to less than RM500k
 <p>e-Invoice Specific Guideline</p>	<ul style="list-style-type: none"> Expanded scope to cover government bodies for claims, compensation, and benefits under consolidated self-billed e-Invoice Added capital-related payments under self-billed e-Invoice with timing guidance 	<ul style="list-style-type: none"> Relaxation period and new business timelines updated to reflect new Phase 3 and 4 implementation dates 	No updates	<ul style="list-style-type: none"> Added one (1) activity to the list of activities that require e-Invoice to be issued for each transaction Updated the interim relaxation period table to reflect the revised timeline
 <p>e-Invoice General FAQs</p>	<ul style="list-style-type: none"> Addition of Q8 to address the e-Invoice requirement for Special Purpose Vehicle (SPV) 	<ul style="list-style-type: none"> Q10 updated to reflect the new implementation phase Q11 updated to reflect the latest implementation date for new businesses 	No updates	<ul style="list-style-type: none"> TBA

e-Invoice in Malaysia is being implemented in 5 key phases



Taxpayers earning below RM500,000 annually are exempt from implementing e-Invoice



Taxpayers with annual earnings below RM500,000 are exempt from e-Invoicing; however, the exemption does not apply to certain entities:

- 1 taxpayers with **non-individual shareholders**, or
- 2 taxpayers are **subsidiaries of holding companies**, or
- 3 taxpayers has **related companies/joint ventures** with annual turnover or revenue of more than RM500,000

The RM500,000 annual turnover threshold for businesses is determined based on 3 criteria

1

Based on **annual turnover or revenue stated in the statement of comprehensive income** in the audited financial statements for relevant year

2

Based on **annual revenue reported in the tax return** for the relevant year of assessment

3

Taxpayers with **annual turnover or revenue exceeding RM500,000** for the relevant year

Businesses must start implementing e-Invoice from 1 January of the second year after their annual turnover or revenue has exceed RM500,000

8 activities are currently prohibited from issuing consolidated e-Invoices

Activities that cannot issue consolidated e-Invoice



Automotive



Aviation



Construction



Licensed betting
and gaming



Agents/dealers/
distributors



Luxury goods
and jewelry



Wholesalers
and retailers of
construction
materials



Transactions/
e-Invoice value
of more than
RM10,000

NEW

For activities that cannot issue consolidated e-Invoices:

- **Suppliers** are required to issue transactional e-Invoices for each transaction
- **Buyers** are required to provide details for e-Invoice issuance:
 - ID Type & Number
 - TIN

Statutory and local authorities are exempt from e-Invoicing for specific payments collected under their legal duties

Statutory bodies, statutory authorities and local authorities are exempted from issuing e-Invoices when carrying out their statutory functions



- Collection of payment, fee, charge, statutory levy, summon, compound and penalty by it in carrying out **functions assigned to it under written law**
- Transactions of goods sold and services performed **before 1 July 2025**

Beginning **1 July 2025**, all statutory bodies, statutory authorities and local authorities will be required to issue e-Invoices for transactions apart from the abovementioned

For income:

- Exempted person are **not required to issue an e-Invoice** (including self-billed e-Invoice)
- **Receipts or any existing documents issued** by the exempted persons **would be used as proof of expense**

For expense:

- **Suppliers who provide goods or services** to the exempted persons **are required to issue e-Invoice**

Note: Exemption list will be reviewed periodically

TIN Search function has been introduced to enable taxpayers to retrieve their Tax Identification Number (TIN)

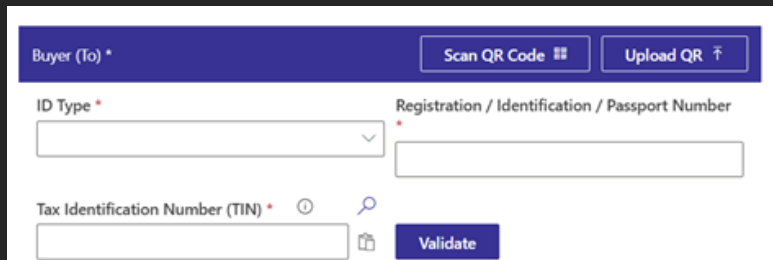
Access the TIN Search function via:

MyTax



- Accessible via MyTax Portal Homepage (<https://mytax.hasil.gov.my>)
- Requires authentication via **MyDigital ID**, available only for Malaysian nationals

MyInvois



- Integrated with **MyInvois system**
- Available via **API, Portal & Mobile**

Details required for TIN Search:

Individual Taxpayers

1. Identity Card Number
2. Passport Number

Other than Individuals

1. Registration number
2. Taxpayer's full name

Taxpayer QR Code API has been made available for taxpayers to enable their ERP systems to scan the Taxpayer QR Code

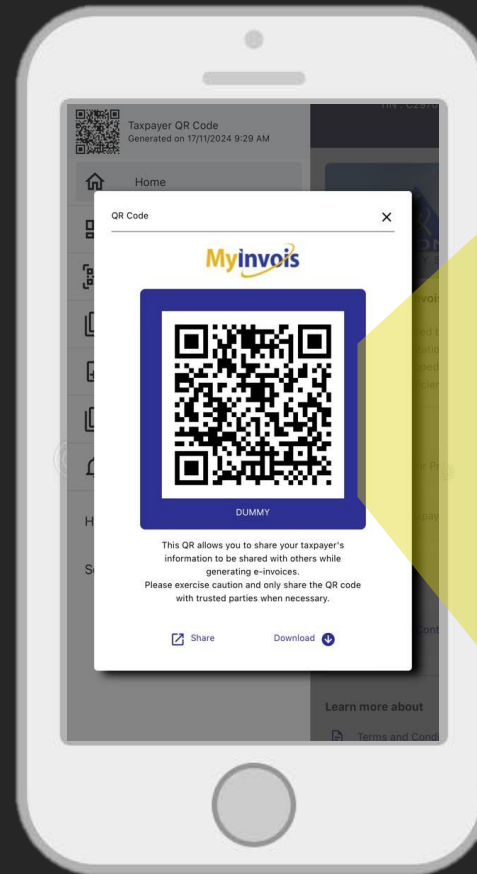
Taxpayer's QR Code API can be accessed in the Software Development Kit (SDK)

Taxpayer's QR Code

This API allows taxpayer's ERP system to search and retrieve the information for a specific Taxpayer based on the Base64 formatted string obtained from scanning the respective QR code.

← Search Taxpayer's TIN

Full e-Invoice API list →



Buyer's details that will be **auto populated** using the Taxpayer QR Code:

Name

Tax Identification Number (TIN)

ID Type & Number

Contact Number

Address

Email

*Others

*Others – SST registration number, Tourism Tax Registration Number and Business Activity Description will be auto-populated if applicable

MyInvois ePOS aims to streamline sales, manage inventory, ensure e-Invoice compliance, and simplify business reporting



MyInvois ePOS is **available for Phase 4 taxpayers** with an annual turnover or revenue of up to RM250,000

To be launched by **1 July 2025**
(currently in pilot phase)

KEY FEATURES

1

Inventory Management

Track, manage, and update stock levels in real-time to ensure accurate inventory control

2

Point-of-Sale

Process sales transactions efficiently with an integrated POS system for both goods and services

3

Invoicing

Generate and issue e-Invoices seamlessly in compliance with LHDNM requirements

4

Accounting

Automate bookkeeping tasks and maintain accurate financial records with built-in accounting tools

5

Reporting

Access real-time business insights through customisable sales, inventory, and tax reports

2

Common Concerns Highlighted by Taxpayers

Common Concerns on Business Processes

1

If a Supplier does not issue an e-Invoice, does the Buyer need to issue a self-billed e-Invoice instead?

2

Are e-Invoices required for claim purposes? What should be done if a Supplier does not issue one?

3

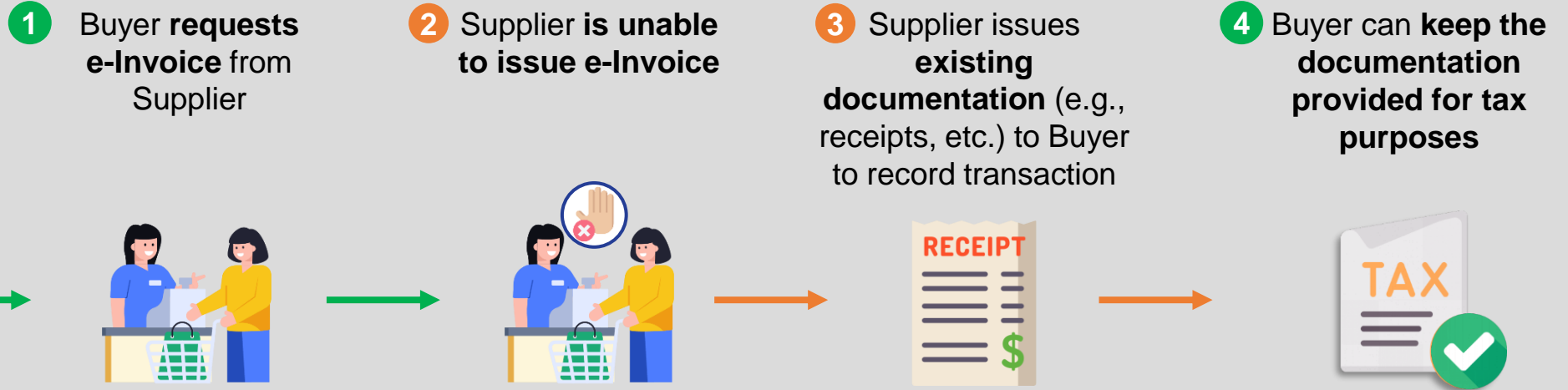
Where can taxpayers find their Tax Identification Number (TIN), and what steps should they take if they do not have one?

4

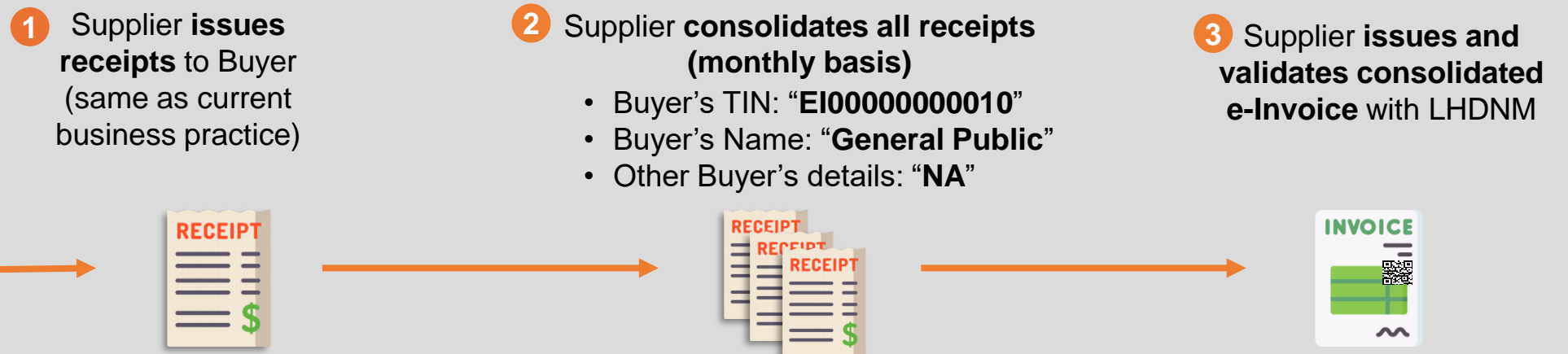
Do taxpayers need to issue e-Invoices for sales made outside of e-commerce platforms such as their own store and websites?

1 If a Supplier does not issue an e-Invoice, does the Buyer need to issue a self-billed e-Invoice instead?

Supplier can issue **existing documentation** if they are unable to issue transactional e-Invoice



Supplier will be required to aggregate the receipts and **submit a consolidated e-Invoice within seven (7) days after the month end**



2 Are e-Invoices required for claim purposes? What should be done if a Supplier does not issue one?

Before e-Invoice implementation

- Claims can be submitted using existing supporting documentations

After e-Invoice implementation

- Claims can be submitted using:
 1. e-Invoice under Employer's name (to the extent possible)
 2. e-Invoice under Employee's name
 3. Existing supporting documentations
 4. Foreign bills / receipts / invoices

*Items 2, 3, and 4 are applicable when **one of the following circumstances are met:***

Perquisites and benefits are clearly stated in the employer's policy

OR

Employers can prove that the employee incurred expenses while acting on behalf of the employer

3 Where can taxpayers find their Tax Identification Number (TIN), and what steps should they take if they do not have one?

SSM Registered Entities

Taxpayers registered with SSM can search for their TIN via the TIN Search function available on:

- ✓ MyTax Portal
- ✓ MyInvois Portal

**Taxpayers registered with SSM are automatically assigned with a TIN*

Non-SSM Registered Entities



Taxpayers can use the TIN Search function to obtain their TIN

If TIN does not exist,

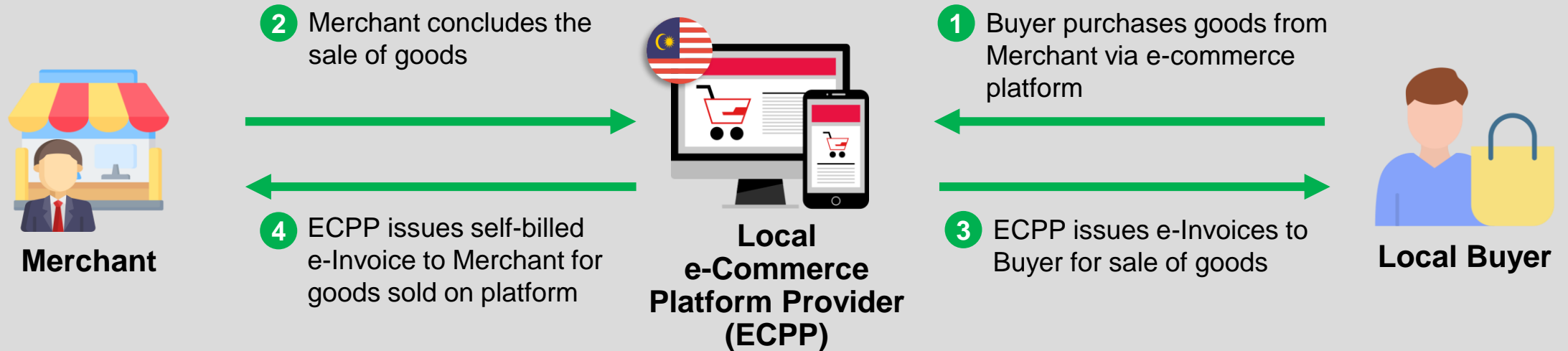


Taxpayers who do not have a BRN can register for TIN via MyTax Portal

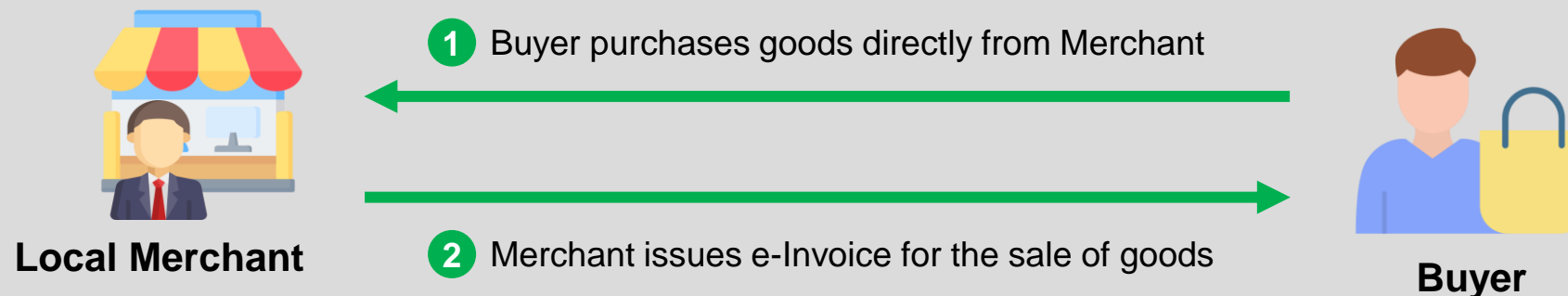
- Access e-Daftar and register using relevant registration number from respective registration authorities / bodies

4 Do taxpayers need to issue e-Invoices for sales made outside of e-commerce platforms such as their own store and websites?

*Local e-commerce platform provider (ECPP) issues e-Invoice on behalf of Merchants for **sale concluded via e-commerce platform***



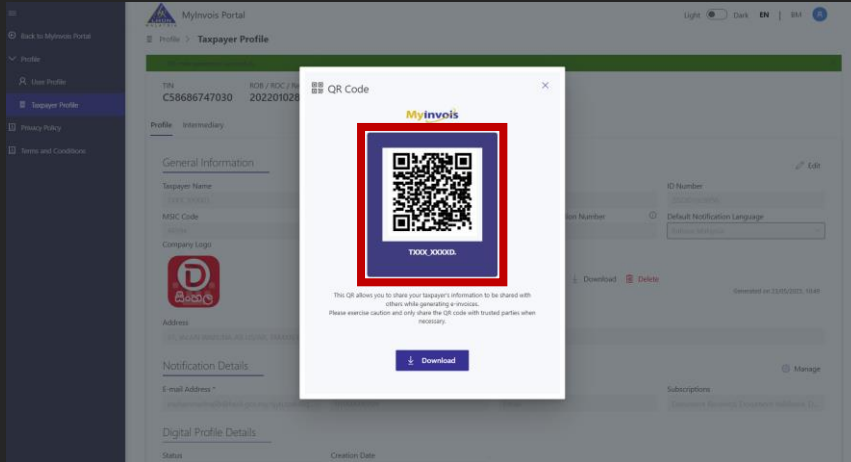
*Local merchant issues e-Invoice to Buyer for **sale concluded outside of e-commerce platform***



Common Concerns on MyInvois system

- 1** What are the differences between the Taxpayer QR code and the QR code on e-Invoice visual representations?
- 2** What documents are available on the MyInvois Portal / App?
- 3** How to retrieve e-Invoices and print visual representations (where applicable) via the MyInvois Portal / App?
- 4** Given the impact of the rate limit on submission speed, what is the recommended approach for handling large volumes of e-Invoices?

1 What are the differences between the Taxpayer QR code and the QR code on e-Invoice visual representations?



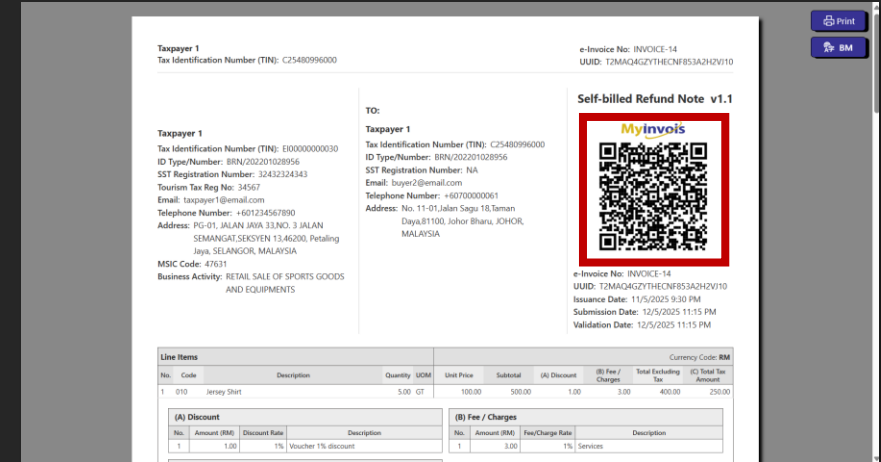
TAXPAYER QR CODE



Generated by MyInvois Portal or Mobile App



Can be scanned using MyInvois Portal / Mobile or ERP system to obtain Buyer's information



E-INVOICE QR CODE









Generated upon successful validation of e-Invoice



Can be scanned using any camera scanner to validate key information of the e-Invoice

2 What documents are available on the MyInvois Portal / App?

ALL e-Invoices issued by Suppliers will be listed and available in the MyInvois Portal and App for a maximum duration of 2 years:

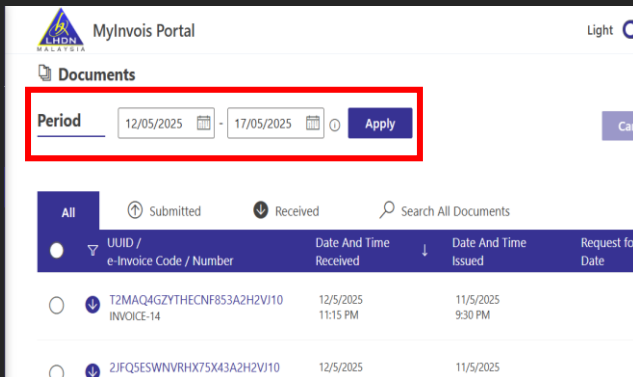
<u>e-Invoice Issued via</u>	<u>e-Invoice in XML/JSON</u>	<u>Visual Representation</u>
1  MyInvois Portal / App	 Available	 Available
2  API	 Available	 Not Available

For e-Invoices issued via API, the visual representation should be obtained from the Suppliers

3 How to retrieve e-Invoices and print visual representations (where applicable) via the MyInvois Portal / App? (1/2)

e-Invoices can be retrieved from the MyInvois Portal/ App via 2 (two) methods:

1 Search Recent Documents



MyInvois Portal

Documents

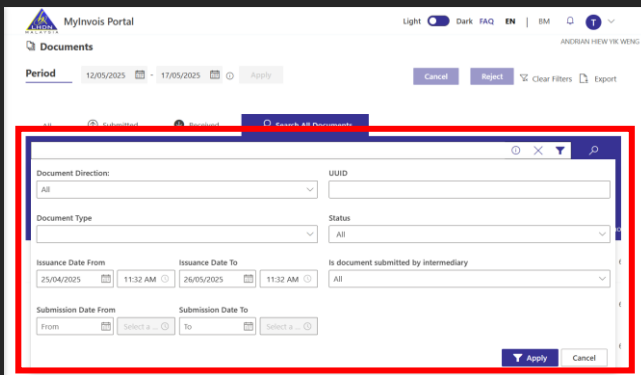
Period: 12/05/2025 - 17/05/2025 [Apply]

Search All Documents

UID / e-Invoice Code / Number	Date And Time Received	Date And Time Issued	Request for Date
T2MAQ4GZTHECNF853A2H2V10 INVOICE-14	12/5/2025 11:15 PM	11/5/2025 9:30 PM	
2IFQSESWNVHRHX75X43A2H2V10	12/5/2025	11/5/2025	

- ▶ Access the **“Documents”** page
- ▶ Use the **period filter** to view documents submitted or received within the desired date range
- ▶ Each search is limited to a **10-days window within the last 31 days**

2 Search All Documents



MyInvois Portal

Documents

Period: 12/05/2025 - 17/05/2025 [Apply]

Search All Documents

Document Direction: All

Document Type: All

Issuance Date From: 25/04/2025 11:32 AM To: 26/05/2025 11:32 AM

Submission Date From: From To

Status: All

[Apply] [Cancel]

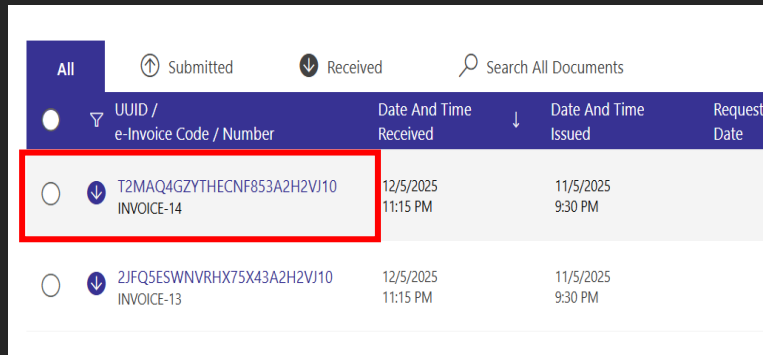
- ▶ Access the **“Documents”** page
- ▶ Select the **“Search All Documents”** tab
- ▶ Use the **available filter fields** to narrow down your document search
- ▶ Each search is limited to a **31-days window within the past 2 years**

Once the desired documents are identified, taxpayers can:

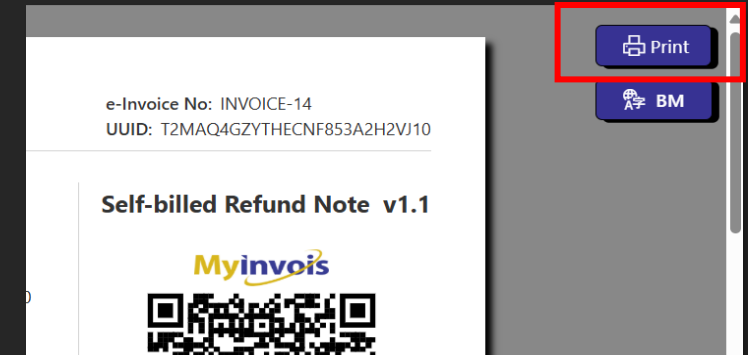
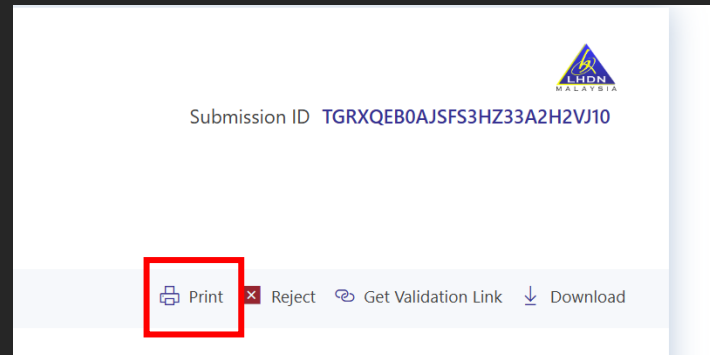
- View individual document details
- Export a list of documents in an Excel format (up to a maximum of 100 items per page)

3 How to retrieve e-Invoices and print visual representations (where applicable) via the MyInvois Portal / App? (2/2)

3 steps to print the e-Invoice visual representation (where applicable):



	UUID / e-Invoice Code / Number	Date And Time Received	Date And Time Issued	Request Date
<input type="radio"/>	T2MAQ4GZYTHERNF853A2H2VJ10 INVOICE-14	12/5/2025 11:15 PM	11/5/2025 9:30 PM	
<input type="radio"/>	2JFQ5ESWNVRHX75X43A2H2VJ10 INVOICE-13	12/5/2025 11:15 PM	11/5/2025 9:30 PM	



1 Access the “**Documents**” page and click on the **UUID** of the desired document

2 Click the “**Print**” button located above the document details

3 In the print preview page, click the “**Print**” button at the top right to print the document

Note: The “Print” button will not be available for e-Invoices issued via API

4 Given the impact of the rate limit on submission speed, what is the recommended approach for handling large volumes of e-Invoices?

What are Rate Limits?

- Maximum number of requests a Client ID can make to each end point per minute

What happens when it is exceeded?

- A “429 Too Many Requests” error status code is returned, and further requests may be temporarily blocked
- Your e-Invoice may not be validated or issued immediately, leading to delays in your transaction process

LDHNM's Recommendation

- **Use batch submissions to improve efficiency**
 - 5 MB maximum submission size
 - 100 maximum e-Invoices per submission
 - 300 KB maximum per e-Invoice
- **Use Get Submission API to check all document statuses simultaneously**
- **Avoid checking individual e-Invoice statuses using single-status Get Document / Get Document Details API**

Leverage resources through various channels to gain comprehensive understanding of e-Invoice

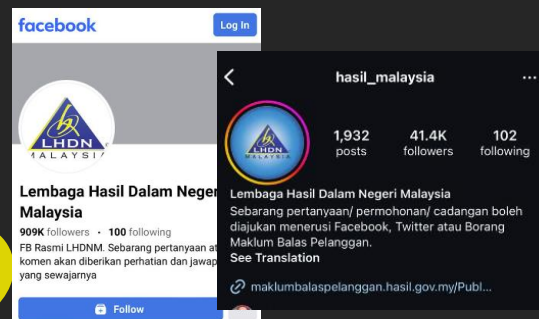
1



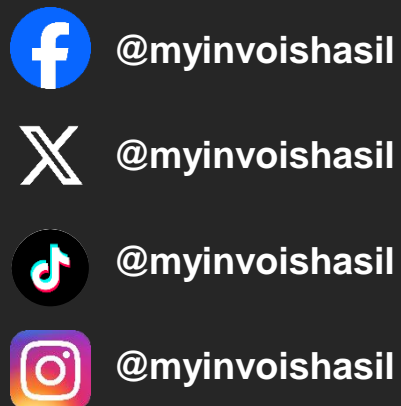
e-Invoice Microsite

- Key information about e-Invoice
- e-Invoice Guidelines & Software Development Kit (SDK)
- Frequently Asked Questions (FAQ)
- Key reference materials on e-Invoice

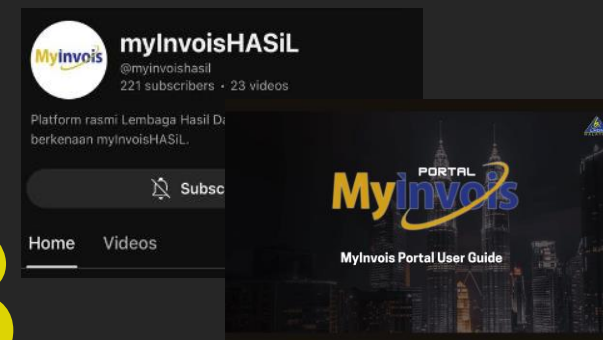
2



Social Media Platform



3



YouTube

- MyInvois Portal User Guide
- Promotional and Educational videos



For more information, scan the QR code or access LHDNM's microsite via LHDNM's official portal at <https://www.hasil.gov.my>

Our Helpdesk is available to assist you on any queries

Email



- Email:
myinvois@hasil.gov.my
- MyInvois Customer Feedback Form



Telephone



- +603-8682 8000
- Operating Hours:
24 hours (Monday to Sunday)

Chat



- Operation Hour:
9:00am to 5:00pm
(Monday to Friday)
excluding Public Holidays



TERIMA KASIH

*‘Bersama-Sama
Membangunkan Negara’*

