e-Invoice rolled out to all 4 phases; Budget 2027 introduces mandatory e-Invoice requirement for foreign ECPP

2021 – 2023

2021

- e-Invoice conceptualisation began

2022

- **7 Oct: Budget 2023 –** e-Invoice implementation announced

2023

- **21 Jul:** General Guideline issued
- **29 Sep:** e-Invoice Specific Guideline 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:** Amendment of Section 66A of the Income Tax Act 1967
- **5 Jun:** Updates to implementation timeline
- **18 Jun:** e-POS Go-Live

PHASE 3 GO-LIVE
1 July 2025

- **10 Oct: Budget 2026 –** Accelerated capital allowance for ICT and computer software purchases
- **6 Dec:** Exemption threshold raised from RM500k to RM1m

2026

PHASE 4 GO-LIVE
1 January 2026

5 Jan: Change of treatment for sale of construction materials

9 Jan: Eligibility threshold for MyInvois e-POS raised from RM1m to RM 5m

20 Apr: Extension of interim relaxation period for Phase 4 to 24 months (until 31 Dec 2027)

7 Jul: Introduction of e-Invoice Special Voluntary Disclosure Programme (SVDP) and accelerated capital allowance

1 Sep: Exemption threshold raised from RM1m to RM3m





9 Oct: Budget 2027 – Mandatory e-Invoice requirement for foreign e-commerce platform

e-Invoice Special Voluntary Disclosure Programme (SVDP) introduced to regularise taxpayers' compliance; available until 31 December 2027



Eligibility Criteria

- **Missed submitting e-Invoices** within the mandatory implementation period
- **Submitted e-Invoices with errors** or **non-compliant** information
- **Never submitted** e-Invoices during the mandatory implementation period
- Undergoing or notified of an **e-Invoice compliance review**

Objective

To facilitate the **implementation of e-Invoice** and **support taxpayers** in regularising their **e-Invoice compliance**

How taxpayer can benefit from SVDP

- **Conduct a compliance health check** by reviewing historical transactions and identifying e-Invoice compliance gaps
- **Voluntarily disclose and rectify historical e-Invoice non-compliance** through a structured mechanism
- **Address compliance issues early** to strengthen future compliance readiness

SVDP Submissions

MyInvois API

- Update your integration to support the new document versions ("SVDP 1.2" and "SVDP 1.3")
- The document version "SVDP 1.2" and "SVDP 1.3" can only be used during the effective period of the e-Invoice SVDP.

MyInvois Portal / Mobile

- Use Document Version "SVDP 1.3" for e-Invoice submission

For Batch Upload users, please download and use the latest version of the Batch Upload template that supports the document version "SVDP 1.3" before submitting e-Invoices*

**Note: Batch upload is not available for Mobile*

Taxpayers may submit backdated SVDP e-Invoices to regularise historical non-compliance without affecting current reporting periods

Note: e-Invoice compliance reviews and enforcement actions will not be undertaken by LHDNM in relation to the e-Invoices disclosed under the e-Invoice SVDP. However, this shall not apply where the e-Invoices submitted under the e-Invoice SVDP do not comply with the specifications and requirements prescribed under the relevant tax legislation, e-Invoice Guideline and e-Invoice Specific Guideline; or the voluntary disclosure involves fraud, willful default or negligence

e-Invoicing enables digitalisation through real-time data and analytics, supporting compliance monitoring and informed decision-making

Key areas	Data analytics for compliance	Data Integration & Automation	Data-driven Business Insights
Activities	**Simplified tax compliance** Ensuring taxpayers meet tax compliance in a more organised manner	**Data Sharing with Government Agency** Reduce compliance burden through seamless data reuse across government services	**Business & Economic Insights** Understand business and market trends more effectively through access to real-time transaction data
	Identify compliance risks early Addressing compliance gaps at early stage while ensuring relevant documents are available for audit reviews	**Prefill e-Invoice information** LHDNM prefills e-Invoice information to facilitate taxpayers in completing and submitting their tax returns	**Transaction-Level Analytics** Identify business operational trends including spending patterns to support business market growth
How e-Invoice data helps in this area	• Strengthening fair and transparent business operations while enhancing compliance with established requirements • Ensuring data is available and complete to facilitate reviews and improve audit readiness	• Reduce compliance costs through automated data population and pre-filled tax returns • Improve service delivery through seamless and secure data sharing between agencies.	• Provide better visibility of business performance and economic activity • Support business planning and strategy development through access to quality and real-time data

IRBM leverages advanced analytics to deliver targeted support and enhance transparency

Advanced Analytic Anomaly Detection Model

Advanced analytics solution leveraging on unsupervised machine learning to automatically detect anomalies in e-Invoice data, with the purpose of identifying abnormal e-Invoicing behaviours

Benefits of Advanced Model Analytics

- **Tailored support** to help meet compliance requirements
- **Improved data** availability and completeness
- **Enhanced readiness** for reviews and audits

Enhanced Compliance through e-Invoice Data



As of 20 June 2026, 52,540 taxpayers have submitted outstanding income tax return form, reporting RM4.07 billion in backdated income



Taxpayers reported additional tax payable amounted to over RM1.009 billion

LHDNM encourages taxpayers to request e-Invoices to support pre-filled tax relief (starting from YA 2026); improving compliance and filing efficiency



LHDNM Media Release on 9 May 2026

Buyers are required to **provide accurate ID and TIN** when requesting for e-Invoices

Prefilling feature will start as **pilot from year of assessment (YA) 2026**

Prefilling of e-Invoice data applies in **individual tax return forms for all individual taxpayers**

Taxpayers may **manually complete tax returns using supporting documents** if no e-Invoice is available



Buyer

Buyer **provides ID and TIN to Supplier**



Supplier

Supplier **issues e-Invoice to the Buyer**



MyInvois

e-Invoice data is **mapped to relevant tax relief categories** (e.g., phone/laptop, lifestyle, etc.)



MyTax

Relevant amounts are pre-filled in the tax relief section