

THRIVE BUSINESS ASIA

COMPLIANCE GUIDE 2026

Malaysia e-Invoice Compliance Pack

The Complete Guide for Malaysian SMEs

Am I affected? · What is MyInvois? · How to comply? · What are the penalties? · 30+ real Q&A scenarios

RM25M+

Revenue threshold
Phase 1 (Jul 2025)

4 Phases

Rollout from
2024 to 2027

RM 200–50K

Penalty range for
non-compliance

MyInvois

LHDN's mandatory
e-Invoice portal

No jargon. No filler. Just the answers your business actually needs.

RM 129

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Before you read — key facts at a glance

Who must comply first: Taxpayers with annual turnover above RM100 million — from 1 August 2024.

SMEs (RM25M–RM100M turnover): Mandatory from 1 January 2025.

All remaining businesses: Mandatory from 1 July 2025 — this likely means you.

Threshold is based on annual turnover — not profit. If your business invoices RM600,000 per year but profits only RM80,000, you are still in scope.

Penalties are real and significant. Fines range from RM200 to RM50,000 and can include prosecution for repeated non-compliance.

You have two channels: MyInvois Portal (free, LHDN's own platform) or Peppol-accredited middleware (for higher volume businesses).

01 | Are You Affected? The Eligibility Check

Malaysia's e-invoicing mandate is the most significant change to how businesses issue and receive invoices since the introduction of GST. But the rollout is phased — and the rules for who is in scope, and when, are more nuanced than the headline figures suggest.

The Four-Phase Rollout

Phase	Start Date	Who Is Affected
Phase 1	1 August 2024	Annual turnover or revenue above RM 100 million
Phase 2	1 January 2025	Annual turnover or revenue above RM 25 million (and up to RM 100 million)
Phase 3	1 July 2025	All remaining businesses and individuals — including micro SMEs ← this likely means you
Exemptions	Ongoing	Certain government bodies and specified exempt categories — see Section 7 for details

The Critical Distinction: Turnover, Not Profit

LHDN uses your annual turnover (gross revenue) — not your net profit — to determine which phase you fall under. A restaurant turning over RM 700,000 per year with a net profit of RM 80,000 is in Phase 3 scope. The profitability of the business is irrelevant to the phase determination.

This catches many small businesses that consider themselves too small to worry about compliance.

How to Calculate Your Turnover for Phase Determination

Your annual turnover for e-invoicing purposes includes:

- Total sales/revenue from goods and services
- Revenue from all business activities (manufacturing, trading, services)
- Revenue from multiple branches under the same Tax Identification Number (TIN)
- Revenue from all income subject to income tax

What is NOT included:

- Investment income (dividends, rental income from non-business property)
- One-off asset disposals
- Grants and subsidies received

Real-Life Eligibility Scenarios

Business	Annual Turnover	Phase & Status
F&B chain (5 outlets)	RM 8.2 million	Phase 3 — mandatory from 1 July 2025
Freelance graphic designer	RM 180,000	Phase 3 — mandatory from 1 July 2025
IT services company	RM 42 million	Phase 2 — mandatory from 1 January 2025
Sole trader (home bakery)	RM 95,000	Phase 3 — mandatory from 1 July 2025
Trading company	RM 130 million	Phase 1 — mandatory from 1 August 2024
Dormant company	RM 0	Likely exempt — confirm with LHDN

Not sure? Check your TIN and turnover threshold:

MyInvois Portal: myinvois.hasil.gov.my

LHDN Helpline: 1-800-88-5436

02 What is e-Invoicing and What Changes?

Malaysia's e-invoicing system is not simply 'sending invoices by email.' It is a real-time digital transmission of invoice data to LHDN (Inland Revenue Board of Malaysia) for validation before the invoice is legally recognised. Every B2B, B2C, and B2G transaction must flow through this system.

What Changes

Real-time validation before invoices are valid

Every invoice you issue must be submitted to LHDN via the MyInvois Portal or an accredited Peppol middleware provider. LHDN validates the invoice and returns a Unique Identifier Number (UIN) and a QR code. Only then is the invoice legally valid and claimable as a deduction by your buyer.

Standardised invoice format (XML or JSON)

Paper invoices and PDF invoices sent by email are no longer sufficient for B2B transactions. Invoices must be in structured XML or JSON format containing mandatory data fields — TIN numbers, business registration numbers, item descriptions, tax codes, and more.

Your buyer can validate every invoice you issue

Every e-invoice carries a QR code linking to LHDN's database. Your buyer can scan the QR code to verify the invoice is authentic and has been validated. Unvalidated invoices cannot be used as supporting documents for tax deductions.

Monthly summary documents for B2C

For B2C transactions (sales to individual consumers), businesses may issue a Consolidated e-Invoice summarising all consumer transactions for the month rather than individual e-invoices per sale. This is particularly relevant for retail, F&B, and services businesses with high transaction volumes.

60-day cancellation window

Once an e-invoice is validated, it can only be cancelled within 72 hours (for certain scenarios) or within 30 days with buyer consent. After that, corrections require a credit note or debit note — both of which must also be submitted through the e-invoicing system.

What Does NOT Change

What stays the same	What this means for you
Invoice content requirements	Your invoice must still include all existing mandatory fields (business name, address, description of goods/services, amounts). e-Invoicing adds to these fields, it does not replace them.
Your obligation to keep records	You must still maintain proper accounting records. e-Invoice validation records supplement — not replace — your bookkeeping.
Payment terms	e-Invoicing does not change how or when your customers pay you. It changes how invoices are issued and validated, not payment cycles.

What stays the same	What this means for you
Your ability to use an accountant	Your accountant can manage the e-invoicing workflow on your behalf through integrated accounting software.
SST obligations	If you are SST-registered, your SST reporting obligations are unchanged. e-invoicing is a separate system.

The honest upside — if you set this up properly

Businesses that adopt accounting software with integrated e-invoicing will have a running digital record of every invoice issued and received — automatically matched against their bank accounts. This is the foundation of real financial visibility. LHDN's e-invoicing data will also make your annual tax return significantly easier to prepare.

03 The Implementation Timeline

Understanding the phased timeline is essential. Many SMEs in Phase 3 are only now becoming aware of their obligations. With Phase 3 live from 1 July 2025, if you have not yet implemented e-invoicing, you are already non-compliant.

Phase Timeline Summary

Date	Milestone	Action Required
1 Aug 2024	Phase 1 live — RM100M+ turnover	Phase 1 businesses already compliant
1 Jan 2025	Phase 2 live — RM25M–RM100M turnover	Phase 2 businesses already compliant
1 Jul 2025	Phase 3 live — all remaining businesses	Act now if not yet compliant
Ongoing	LHDN enforcement ramp-up	Penalty notices begin issuing to non-compliant businesses
2026+	Full audit integration	LHDN cross-references e-invoice data with income tax returns

Phase 3 is live — what this means if you have not started

If your business falls in Phase 3 (most SMEs) and you have not yet registered on MyInvois and begun issuing validated e-invoices, you are technically non-compliant from 1 July 2025. LHDN has indicated a practical enforcement grace period for small businesses still transitioning — but this is not a formal exemption. Register and begin compliance as soon as possible to avoid accumulating exposure.

Mandatory Data Fields on Every e-Invoice

Every validated e-invoice must contain the following information:

Field	Details
Supplier TIN	Your Tax Identification Number from LHDN
Buyer TIN	Your customer's TIN (for B2B transactions)
Supplier/Buyer Registration No.	Business registration number (SSM) or NRIC
Invoice date and time	Must match the actual transaction date
Invoice number	Your internal invoice reference
Description of supply	Clear description of goods or services
Unit price and quantity	Per line item
Tax type and amount	SST, exempt, or zero-rated classification
Total payable amount	Including and excluding tax
Currency code	MYR for ringgit transactions
Unique Identifier Number (UIN)	Assigned by LHDN upon validation

04 How to Use MyInvois and Peppol

There are two ways to submit e-invoices to LHDN for validation. The right choice depends on your transaction volume, existing software, and technical capacity.

Option 1 — MyInvois Portal (Free, Recommended for Low Volume)

The MyInvois Portal is LHDN's own free web-based platform. You log in, enter invoice details manually or upload a structured file, and LHDN validates and returns the UIN and QR code instantly.

Best for:

Businesses issuing fewer than 100 invoices per month. Sole traders and micro-businesses without existing accounting software. Businesses that want zero additional software cost.

Step-by-Step: Getting started on MyInvois

Step 1 Register at myinvois.hasil.gov.my using your existing MyTax / LHDN credentials. If you do not have a MyTax account, create one first at mytax.hasil.gov.my

Step 2 Verify your business profile — ensure your TIN, business registration number, and SST registration number (if applicable) are correctly linked

Step 3 Add your authorised representatives — the people in your team who will submit e-invoices

Step 4 Issue your first e-invoice by entering invoice details into the portal form or uploading a structured XML/JSON file

Step 5 LHDN validates the invoice in real time — typically within seconds. Download the validated PDF with QR code and UIN

Step 6 Share the validated e-invoice with your buyer — they can verify authenticity by scanning the QR code

Option 2 — Peppol-Accredited Middleware (Recommended for Higher Volume)

Peppol (Pan-European Public Procurement On-Line) is the international e-invoicing framework that Malaysia has adopted. Accredited Peppol middleware providers connect your existing accounting or ERP software directly to LHDN's system — automating the submission process.

Best for:

Businesses issuing 100+ invoices per month. Businesses already using accounting software (QuickBooks, Xero, SQL Accounting, AutoCount, MYOB). Businesses wanting full automation with no manual data entry per invoice.

Peppol-accredited middleware providers in Malaysia (examples)

Provider	Notes
SQL Accounting	Popular with Malaysian SMEs — built-in e-invoice module
AutoCount	Widely used by trading and retail businesses
QNE Software	Cloud accounting with Peppol integration
Xero (via accredited AP)	International platform — check current Malaysia Peppol partner
SAP / Oracle	Enterprise-grade — typically Phase 1 and 2 businesses
MDEC-listed providers	Full updated list at www.mdec.my/e-invoice

05 Penalties for Non-Compliance

Non-compliance with Malaysia's e-invoicing mandate carries real financial and legal consequences under the Income Tax Act 1967. The penalties escalate with severity and repeat offences.

The Penalty Structure

Offence	Fine Range	Additional Consequences
Failure to issue a valid e-invoice	RM 200 – RM 20,000 per offence	Each unvalidated invoice is a separate offence
Failure to issue e-invoice on time	RM 200 – RM 20,000	Lateness per invoice, not per reporting period
Providing incorrect information in an e-invoice	RM 1,000 – RM 20,000	Plus potential prosecution
Failure to transmit e-invoice to LHDN	RM 200 – RM 50,000	Highest penalty tier
Repeat non-compliance	Double the above penalties	Prosecution and court proceedings possible

Important: each invoice is a separate offence

Unlike some regulatory regimes where non-compliance is penalised per reporting period, Malaysia's e-invoicing penalties apply per invoice. A business issuing 50 non-compliant invoices per month could face exposure of $50 \times \text{RM } 200 = \text{RM } 10,000$ per month at the minimum penalty rate — or significantly more at LHDN's discretion.

Three Penalty Scenarios

Scenario	Outcome	Cost Estimate
Sole trader — issues 20 invoices in July 2025 without e-invoice validation	20 separate offences. LHDN minimum penalty: RM 200 each	RM 4,000 minimum exposure for one month
F&B business — delays e-invoice registration 3 months past Phase 3 deadline	Accumulated non-compliance across approximately 300+ transactions. Enforcement notice issued.	RM 60,000+ at minimum rate — plus audit risk
Trading company — incorrect TIN on all invoices submitted	Incorrect information offence per invoice. Correction required via credit note/debit note.	RM 1,000 per invoice + administrative cost of reissuing

06 Choosing Your Software and Middleware

Choosing the right approach to e-invoice submission is one of the most consequential decisions your business will make. The right choice saves hours every month and eliminates human error.

Three Approaches — Which Fits Your Situation?

MyInvois Portal (Zero cost — best for low volume)

Best for: Sole traders, freelancers, and micro-businesses issuing fewer than 50–100 invoices per month.

How it works: Log in to myinvois.hasil.gov.my, enter or upload invoice data, receive validated e-invoice with QR code instantly. Free to use.

Limitation: Manual entry is time-consuming at volume. No integration with your existing accounts.

Integrated accounting software with Peppol

Best for: Businesses issuing 50+ invoices per month or already using accounting software.

How it works: Your accounting software (SQL, AutoCount, QNE, Xero) sends invoices directly to LHDN via Peppol. Validation is automatic. No manual portal login required per invoice.

Typical cost: RM 80–500/month depending on software and transaction volume.

API integration (for high-volume or custom systems)

Best for: Businesses with custom ERP systems, e-commerce platforms, or issuing 1,000+ invoices per month.

How it works: Direct API connection between your system and LHDN — requires developer resource to implement.

Key Questions Before You Choose

Question	Why It Matters
Is the provider on LHDN's accredited list?	Only MDEC/LHDN accredited Peppol providers are legally authorised. Verify at www.mdec.my/e-invoice before subscribing.
Does it support consolidated e-invoices for B2C?	If you sell to consumers, you need the consolidated e-invoice feature to avoid issuing individual e-invoices per sale.
Can your accountant access it?	If your accountant manages your books, confirm they can access your chosen software remotely.
Does it handle credit notes and debit notes?	Corrections to validated e-invoices require credit or debit notes — also submitted via the system.
What is the support quality for Malaysian compliance?	Choose a provider with dedicated Malaysian support — local regulatory nuances change and you need responsive help.

07 Real-World Scenario Q&A

The questions Malaysian business owners, sole traders, and SMEs are actually asking — in WhatsApp groups, SSM counters, accounting seminars, and LHDN helplines. Every answer is based on current LHDN guidance.

Eligibility and Scope

Q I run a small online store (Shopee/Lazada) turning over RM 250,000 per year. Do I need to do this?

A Yes. From 1 July 2025 (Phase 3), all businesses regardless of revenue are required to issue validated e-invoices. Your annual turnover of RM 250,000 places you firmly in Phase 3 scope. The platform you sell on (Shopee, Lazada, own website) does not affect your obligation — you as the business entity must issue e-invoices for your sales.

Q I am a sole trader providing accounting services. My income is RM 95,000 per year. Am I affected?

A Yes. Phase 3 applies to all remaining businesses and individuals — there is no minimum turnover exemption at the Phase 3 level. As a sole trader providing professional services, you must register on MyInvois and issue validated e-invoices to your clients.

Q My company is currently dormant. Do I need to register for e-invoicing?

A A dormant company with no transactions has no invoices to issue, so practical compliance is not required. However, LHDN recommends registering on MyInvois as a precaution. If the company begins trading, you must be compliant from the first invoice.

Q I sell to individual consumers (B2C) — do I need to issue an e-invoice to each customer?

A For B2C transactions, you have the option to issue a Consolidated e-Invoice — a single e-invoice summarising all consumer sales for the month, rather than individual e-invoices per customer. This is the standard approach for retail, F&B, and services businesses with high consumer transaction volumes. The consolidated e-invoice must be submitted to LHDN by the end of each month.

Q My business is a partnership registered under SSM. Which phase applies to us?

A Your phase is determined by your partnership's total annual turnover. Below RM 25 million, you are Phase 3 (from 1 July 2025). Between RM 25 million and RM 100 million, you were Phase 2. Above RM 100 million, you were Phase 1. Each partner does not calculate their share — the total partnership turnover is the relevant figure.

MyInvois Portal and Process

Q I tried to register on MyInvois but my TIN is not recognised. What do I do?

A This typically occurs when your TIN has not been activated for e-invoicing. First, log in to MyTax (mytax.hasil.gov.my) and verify that your TIN is active and your business details are current. If issues persist, contact the LHDN e-Invoice helpdesk at 1-800-88-5436 or via the MyInvois help portal. Do not attempt to create a new TIN — this creates compliance complications.

Q How long does LHDN take to validate an e-invoice after submission?

A Validation through the MyInvois Portal is typically near-instantaneous — within seconds for standard invoices during off-peak hours. In rare cases of high system load, validation can take up to a few minutes. For API and Peppol integrations, validation is similarly fast. LHDN has stated a target of real-time validation for the majority of submissions.

Q Can I still issue paper invoices or PDF invoices to my clients?

A Not as standalone tax documents for B2B transactions. A PDF invoice sent by email is not a validated e-invoice and cannot be used by your buyer as a supporting document for tax deductions. You must issue a validated e-invoice through MyInvois or a Peppol provider. However, you may attach a PDF copy of the validated e-invoice (including the QR code) as a convenience for your buyer.

Q My client says they do not want e-invoices — they prefer paper. Can I skip it for them?

A No. Your obligation to issue validated e-invoices applies regardless of your buyer's preference. The requirement is a statutory obligation under the Income Tax Act 1967. If your buyer does not accept e-invoices, they forfeit their ability to claim the purchase as a deductible expense — but that does not remove your obligation to issue one.

Corrections, Cancellations and Credits

Q I issued an e-invoice with the wrong amount. How do I correct it?

A If the error is discovered within 72 hours of validation and the buyer has not yet received or used the invoice, you can request cancellation through MyInvois. If cancellation is not possible (the 72-hour window has passed or the buyer has acknowledged the invoice), you must issue a credit note e-invoice for the incorrect amount and a new e-invoice for the correct amount. Both the credit note and replacement invoice must be submitted through e-invoicing.

Q What is a credit note e-invoice and when do I need one?

A A credit note e-invoice is used to reduce a previously issued invoice — for returns, discounts applied after issuance, price adjustments, or billing errors discovered after the validation window. Like all e-invoices, credit notes must be submitted through MyInvois or your Peppol provider and validated by LHDN before they are legally effective.

Software and Technical Questions

Q I currently use Excel to issue invoices. Can I keep using it?

A You can continue to use Excel for your own record-keeping, but you cannot use Excel alone to issue compliant e-invoices. You have two options: (1) manually re-enter invoice data into MyInvois Portal — workable for low volumes; or (2) export your Excel data in the LHDN-prescribed XML or JSON format and upload it to MyInvois. Many businesses at this point find it easier to adopt accounting software with built-in e-invoicing.

Q My current accounting software provider says they are working on an e-invoicing update. Can I wait?

A The compliance obligation does not pause while you wait for your software provider. In the interim, you should issue e-invoices manually through the MyInvois Portal. When your software update is ready, migrating to the automated solution is straightforward. Do not use your software provider's timeline as a reason to delay compliance.

Q What is a Peppol ID and do I need one?

A A Peppol ID is your unique identifier on the Peppol network — it allows other Peppol-enabled parties to send and receive documents directly with you. If you use a Peppol-accredited middleware provider, they will assign or help you register your Peppol ID. If you use only the MyInvois Portal, you do not need a separate Peppol ID for submission — LHDN handles the validation directly.

Specific Business Types

Q I operate a food truck / hawker stall. Do I need to do this?

A Phase 3 (1 July 2025) applies to all businesses — including hawkers and mobile food vendors. However, LHDN has acknowledged the practical challenges for very small informal businesses and has provided guidance that B2C vendors may use Consolidated e-Invoices (monthly summaries) rather than per-transaction invoices. Register on MyInvois and issue a monthly consolidated e-invoice for your total consumer sales.

Q I am a doctor / lawyer / professional with a private practice. Does this apply to my practice?

A Yes. Professional service businesses — medical practices, legal firms, accounting practices, dental clinics — are fully in scope. Your invoices to patients/clients (whether B2B or B2C) must be issued as validated e-invoices. For B2C consultations, the Consolidated e-Invoice option is available.

Q My business is in the construction sector. We issue progress claims, not standard invoices. How does e-invoicing apply?

A Progress claims and billing schedules are treated as invoices under the e-invoicing framework. Each progress claim issued to your client must be submitted as an e-invoice through MyInvois. Construction businesses often have complex billing arrangements — SQL Accounting and AutoCount both have construction-specific modules with integrated e-invoicing.

Q I receive rental income from commercial property. Do I need to issue e-invoices for rent?

A Yes — rental income from commercial properties is business income for e-invoicing purposes. Rental invoices (or tenancy agreements that function as invoices) issued to commercial tenants must be submitted as e-invoices. Residential rental income may have different treatment — confirm your specific situation with LHDN or a qualified tax adviser.

Compliance and Enforcement

Q LHDN has not contacted me about e-invoicing. Does that mean I am exempt?

A No. The obligation is statutory — it applies based on your business type and turnover, not on whether LHDN has sent you a letter. LHDN has stated that Phase 3 enforcement will increase throughout 2025 and 2026. The absence of an enforcement notice does not mean you are safe — it means enforcement has not yet reached you.

Q My supplier is not issuing e-invoices. What should I do?

A You should request that your supplier issue a validated e-invoice for your purchases. Without a validated e-invoice, you cannot use that purchase as a deductible expense in your tax return. If your supplier refuses, report this to LHDN — non-issuance is an offence on the supplier's part. You should also consider whether to continue purchasing from a non-compliant supplier, as it affects your own tax position.

08 Your Compliance Action Checklist

Work through these tasks in order. Critical items are marked — these are the steps where missing them has direct financial or compliance consequences.

Immediately — Register and Set Up

- ☐ **[CRITICAL]** Confirm your phase: check your most recent annual turnover against the phase thresholds. If turnover exceeds RM 25 million, you should already be compliant (Phase 1 or 2). If below RM 25 million, you are Phase 3 from 1 July 2025.
- ☐ **[CRITICAL]** Register on MyTax (mytax.hasil.gov.my) if you do not already have an account. Your MyTax login is the gateway to MyInvois.
- ☐ **[CRITICAL]** Register your business on MyInvois Portal (myinvois.hasil.gov.my). Verify that your TIN, business registration number, and SST number (if applicable) are correctly linked.
- ☐ Add your authorised users — team members who will submit e-invoices on behalf of the business.
- ☐ Issue your first test e-invoice on MyInvois to familiarise yourself with the process before going live.

Software Decision

- ☐ Assess your monthly invoice volume. If below 50–100/month: MyInvois Portal is sufficient. If above: evaluate Peppol-accredited accounting software.
- ☐ **[CRITICAL]** If choosing accounting software: verify the provider is on LHDN/MDEC's accredited list (www.mdec.my/e-invoice).
- ☐ Confirm your software supports consolidated e-invoices if you have B2C transactions.
- ☐ Ensure your accountant can access the system and understands the new workflow.

Ongoing Compliance

- ☐ **[CRITICAL]** Issue a validated e-invoice for every B2B transaction from your phase start date.
- ☐ **[CRITICAL]** Issue a Consolidated e-Invoice by the end of each month for all B2C consumer transactions.
- ☐ **[CRITICAL]** Store all validated e-invoices (with UIN and QR code) for the required 7-year retention period.
- ☐ **[CRITICAL]** Process all corrections via credit note or debit note e-invoices — never re-issue a cancelled invoice.
- ☐ Verify that suppliers are issuing you validated e-invoices — unvalidated supplier invoices cannot be claimed as deductions.
- ☐ Conduct a quarterly review of your e-invoicing compliance — check for any missed invoices or validation errors.

Set a monthly reminder

The most common failure point for SME e-invoicing compliance is forgetting to submit the Consolidated e-Invoice at month end. Set a recurring calendar reminder on the last working day of every month to review and submit your consolidated B2C summary.

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Version	Sources
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