



FORUM
SESSION 1

PANELLIST

DATUK HISHAM RUSLI

Deputy Chief Executive Officer (Compliance),
Inland Revenue Board Malaysia

UNDERSTANDING MALAYSIA'S 2026 CORPORATE TAX CHANGES

e-Invoicing implementation in Malaysia is executed through five (5) key phases



New Taxpayers with an annual turnover/revenue less than RM500,000 are exempted from issuing e-Invoice, provided they are able to meet the exemption criteria

The determination of the mandatory implementation date remains the same as stated in Section 1.5 of the e-Invoice Guidelines

STATUS PENGHANTARAN E-INVOIS BAGI SETIAP FASA MANDATORI (sehingga 30 September 2025)

Pembayar Cukai Fasa 1 (Pelaksanaan mandatori mulai 1 Ogos 2024)		
5,762		
Telah Hantar e-Invois	Dalam Pemerhatian	Belum Hantar e-Invois
5,505	106	151

Pembayar Cukai Fasa 2 (Pelaksanaan mandatori mulai 1 Januari 2025)		
14,943		
Telah Hantar e-Invois	Dalam Pemerhatian	Belum Hantar e-Invois
13,743	419	781

Pembayar Cukai Fasa 3 (Pelaksanaan mandatori mulai 1 Julai 2025)		
55,245		
Telah Hantar e-Invois	Dalam Pemerhatian	Belum Hantar e-Invois
43,318	1,434	10,493

Nota:

'**Dalam pemerhatian**' termasuk pembayar cukai kategori selain syarikat, badan berkanun, syarikat dengan alasan munasabah (contohnya, dorman, pembubaran, pertukaran tempoh perakaunan)

E-Invoice Data support tax compliance

Tarikh	Tajuk	Keterangan	Rujukan
30 Julai 2025	HASIL MENGENAL PASTI 5,800 PEMBAYAR CUKAI GAGAL PATUH BERDASARKAN SEMAKAN E-INVOIS YANG MELIBATKAN PENDAPATAN TIDAK LAPOR SEBANYAK RM484 JUTA	<p>Penemuan:</p> <ul style="list-style-type: none"> ▪ 5,800 pembayar cukai dikenal pasti gagal mematuhi kewajipan percukaian mereka. ▪ Semakan e-Invois mendedahkan pendapatan tidak dilaporkan berjumlah RM484 juta. ▪ Hasil daripada tindakan susulan, pembayar cukai ini telah mengemukakan BNCP dan melaporkan pendapatan tertunggak. ▪ Menghasilkan kutipan cukai tambahan sebanyak RM82 juta. 	https://www.hasil.gov.my/media/kgvbwbo4/20250730_kenyataan-media-hasil-30-julai-2025_hasil-mengenalpasti-pembayar-cukai-tidak-patuh-berdasarkan-semakan-e-invois.pdf
4 Mac 2025	E-INVOIS: 66,000 PERNIAGAAN DI PLATFORM E-DAGANG DIKENAL PASTI TIADA ATURAN BAYARAN DAN REKOD PELAPORAN CUKAI	<p>Penemuan:</p> <ul style="list-style-type: none"> ▪ Sejumlah 4 juta e-Invois telah dikeluarkan oleh 66,000 perniagaan ▪ 66,000 perniagaan TIADA rekod pengemukaan BNCP dan TIADA mempunyai atau mematuhi bayaran angsuran anggaran cukai mengikut peruntukan di bawah Akta Cukai Pendapatan 1967 (ACP 1967) 	https://www.hasil.gov.my/media/of2lzasg/20250304_kenyataan-media-hasil-e-invois-66-000-perniagaan-di-platform-e-dagang-dikenal-pasti-tiada-aturan-bayaran-dan-rekod-pelaporan-cukai.pdf

Compliance on e-Invoice Implementation

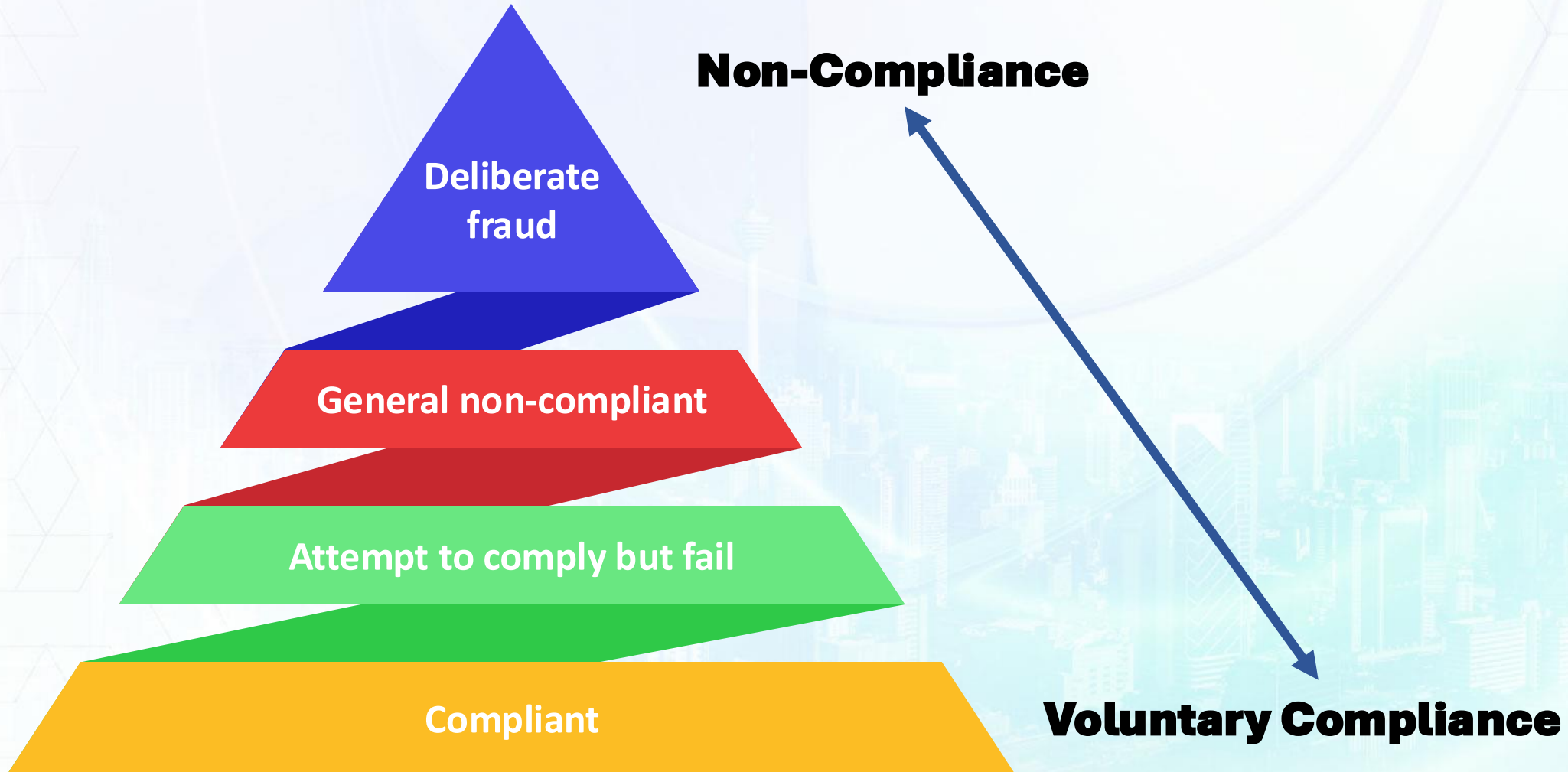
- Income Tax Act 1967 has gazette with provision that "Failure to issue e-Invoice is an offence under Section 120(1)(d) of the Income Tax Act 1967 and will result in a fine of not less than RM200 and not more than RM20,000 or imprisonment not exceeding 6 months or both, for each non-compliance."
- Note that, the IRBM will not undertake any prosecution action under Section 120 of the Income Tax Act 1967 during the interim relaxation period on non-compliance of the e-Invoice requirements, provided that taxpayers comply with the requirements mentioned under Section 16.2 (a) and (b) of this e-Invoice Specific Guideline.

33. What are the consequences for failure to issue e-Invoice?

Failure to issue e-Invoice is an offence under Section 120(1)(d) of the Income Tax Act 1967 and will result in a fine of not less than RM200 and not more than RM20,000 or imprisonment not exceeding 6 months or both, for each non-compliance.

Reference: e-Invoice FAQ : <https://www.hasil.gov.my/media/0xqitc2t/lhdnm-e-invoice-general-faqs.pdf>

COMPLIANCE PYRAMIDS



STAMP DUTY SELF – ASSESSMENT : INTRODUCTION

Budget 2025

Malaysia Budget 2025 Highlights | 15

Stamp Duty

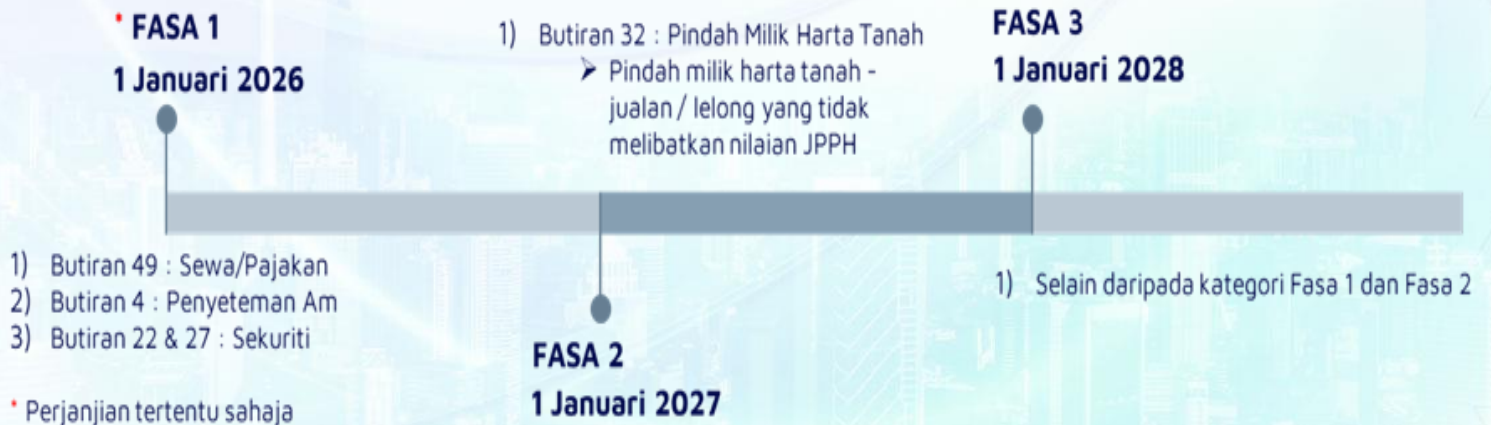
Implementation of STSDS

- It is proposed that STSDS be implemented in phases as follows based on the types of instruments or agreements to ensure that the stamping and self-payment system is more efficient and to enhance compliance:

Phase	Effective Date	Types of Instruments
Phase 1	From 1 January 2026	Instruments or agreements related to rental or lease, general stamping and securities
Phase 2	From 1 January 2027	Instruments of transfer of property ownership
Phase 3	From 1 January 2028	Instruments or agreements other than those stated in Phase 1 and Phase 2

- Under STSDS, duty payers are now required to undertake a self-assessment of the value of stamp duty and make payment within the specified timeframe. It is crucial for duty payers to ensure the correct stamp duty is paid within the specified timeframe as any incorrect assessment of stamp duty would potentially result in penalties.

Implemented in phases according to the type of instrument/agreement :



Note :

Formal assessment remains applicable even though STSDS has been fully implemented, as the formal assessment applies to applications involving remission and exemption.