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To: CEOs / Directors / Managing Directors / Human Resource Managers / Executives

Income Tax Updates

- **E-Invoice Specific Guideline (Version 4.8) issued by the Inland Revenue Board of Malaysia (IRBM)**
- **E-Invoice Special Voluntary Disclosure Programme (SVDP)**

1. The Inland Revenue Board of Malaysia (IRBM) has issued the **e-Invoice Specific Guideline (Version 4.8)**, published on July 7, 2026 under section 134A of the Income Tax Act 1967. This version replaces the e-Invoice Specific Guideline (Version 4.7) issued on April 20, 2026.

2. The key changes in Version 4.8 are the addition of a new **Section 17 – e-Invoice Special Voluntary Disclosure Programme ("e-Invoice SVDP")**, introduced by IRBM to help taxpayers regularise their e-Invoice compliance. A summary is set out below:

Items	Key Details of the e-Invoice SVDP
Period	July 7, 2026 to December 31, 2027
Who Can Apply	Taxpayers who: a) Have not submitted, or missed submitting, e-invoices for any period from their mandatory e-Invoice implementation date; b) Have submitted e-Invoices containing errors or information that do not comply with the specification and requirements prescribed under the relevant tax legislation, e-Invoices Guideline and this Specific Guideline; c) Have not submitted any e-Invoices for any period or transaction from their mandatory implementation date; and/or d) Are currently undergoing, or have been notified of, an e-Invoice compliance review by IRBM.
Protection Given	IRBM will not take compliance review or enforcement action (including penalties and prosecution) on e-Invoices disclosed in good faith under the e-Invoice SVDP.
Protection Does Not Apply Where	a) E-Invoices submitted under the SVDP still do not comply with the relevant requirements; or b) The voluntary disclosure involves fraud, wilful default or negligence.
e-Invoice Version to Use	"SVDP 1.2" (submission without digital signature) or "SVDP 1.3" (submission with digital signature) – to be used only for SVDP disclosures, not for normal e-Invoice submissions.
Consolidated e-Invoices under SVDP	Must be submitted according to the relevant month of transaction (i.e. one consolidated e-Invoice per month); lump-sum submission covering multiple months in a single consolidated e-Invoice is not allowed.

3. Illustrative examples provided in the Guideline include:
   a. A company that failed to submit consolidated e-Invoices for several months during the SVDP period must submit a separate consolidated e-Invoice for each month – lump-sum submission covering multiple months is not permitted.
   b. Where a batch of transactions in a month includes one transaction exceeding RM10,000, a transactional e-Invoice must be issued for that transaction, while the remaining transactions below RM10,000 each may still be issued as a consolidate e-Invoice.

c. Self-billed e-Invoices for transactions undertaken after a taxpayer's interim relaxation period has ended must be issued on a transactional basis (subject to limited exceptions under Section 3.6.5 of the Guideline) when regularised under the SVDP.

4. Further information:

- IRBM Media Statement on E-Invoice Special Voluntary Disclosure Programme, July 7, 2026
- Refer to the e-Invoice Specific Guideline (Version 4.8), July 7, 2026, issued by IRBM.
- Refer to the Income Tax Act 1967 [Act 53], Section 134A.
- Members may also refer to the MyInvois portal (www.hasil.gov.my) for further updates on the e-Invoice SVDP.

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