

INCOME TAX (ISSUANCE OF ELECTRONIC INVOICE) (AMENDMENT) RULES 2025

PU (A) 196
24 June 2025

IN exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53] read together with paragraph 82C(2)(a) of the Act, the Minister makes the following rules:

CITATION AND COMMENCEMENT

- 1(1) These rules may be cited as the **Income Tax (Issuance of Electronic Invoice) (Amendment) Rules 2025**.
- 1(2) These Rules come into operation on 30 June 2025.

AMENDMENT OF RULE 2

- 2 The Income Tax (Issuance of Electronic Invoice) Rules 2024 [P.U. (A) 265/2024] are amended in subrule 2(1)—
- (a) in paragraph (b), by deleting the word “or” at the end of the paragraph;
 - (b) in paragraph (c)—
 - (i) by substituting for the words “other than specified in paragraphs (a) and (b),” the words “of more than five million ringgit but not exceeding twenty-five million ringgit,”; and;
 - (ii) by substituting for the full stop at the end of the paragraph a semicolon; and
 - (c) by inserting after paragraph (c) the following paragraphs:
 - “(d) in relation to annual sales of more than one million ringgit but not exceeding five million ringgit, the electronic invoice shall be issued from 1 January 2026; or
 - (e) in relation to annual sales other than specified in paragraphs (a), (b), (c) and (d), the electronic invoice shall be issued from 1 July 2026.”.