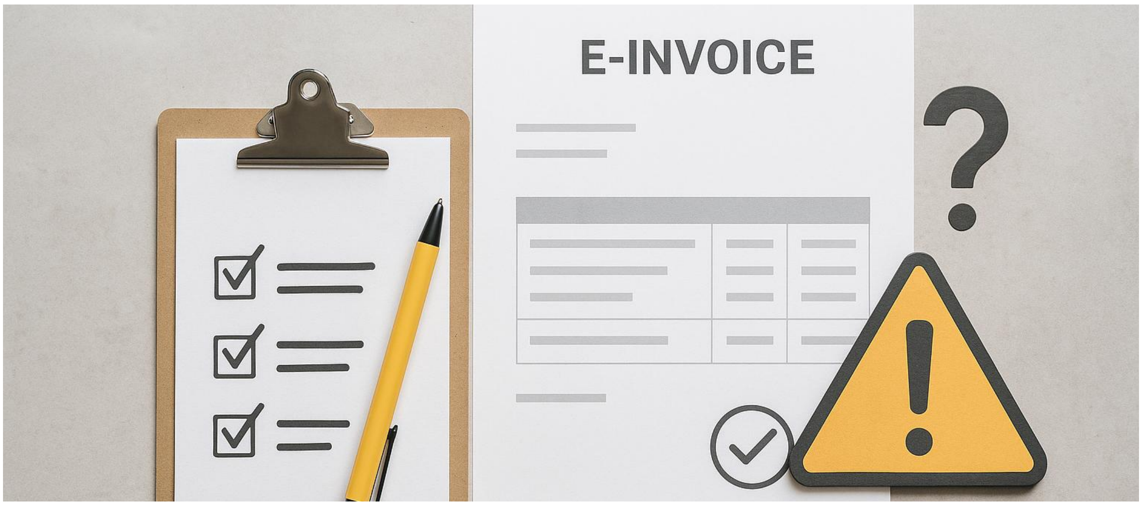

E-Invoice Implementation Assessment for Full Compliance to Prevent Pitfalls and Penalties

HRD Corp Claimable (SBL-Khas)

Implementation of E-invoice in documenting of commercial activities for tax purpose as required by LHDN will be fully implemented in 2026 as announced in the 2026 Budget and exemption announcement made in the 1st week of Dec. 2025. The scope of e-invoicing is not limited to an organisation's Taxable Revenue and Deductible Costs; it covers the entire range of business operational activities.

Understanding when an e-invoice must be issued, as well as when and under what circumstances consolidated e-invoices, self-billed e-invoices, consolidated self-billed e-invoices, and refund notes may be issued, is essential knowledge and skill for all staff.

Each offence may result in a fine ranging from RM200 to RM20,000, imprisonment of up to six (6) months, or both. Hence, it is important for everyone across the organisation to understand how e-invoicing works and how it applies to different business activities. This helps ensure correct treatment and reduces the risk of mistakes, non-compliance, and penalties.

Objective

By the end of this program, participants will be able to:

- Understand what actually is E-Invoice and what does it entail
- Understand the mechanism of E-Invoice
- Apply E-Invoice for different types of Business Operation Transactions
- Gain guidance on actions to be taken to capture revenue and cost for business operation and for tax purposes

Pre-Requisites

- Stable Internet Connection
- Webcam and Earphones

Course Content

Quiz and Self-Assessment

- Participants will work individually or in pairs on a list of business cases and transactions under the trainer's facilitation

Module 1: Fundamentals of E-Invoice and its Implementation Mechanism

- What is e-Invoice and what does it entail in comparison with current invoicing practice?
- Implementation threshold and phases and its (1) partial and (2) full mandatory implementation
- What to do during the first 6 months partial implementation period (relaxation period)
- Timing of issuing e-invoice for the business transactions
- E-Invoice processes and steps
- Compulsory and optional information to be disclosed for e-invoice
- Scope of Coverage: - (i) Parties, (ii) Documents and (iii) Transactions
- Parties and activities exempted
- When to apply General TIN number and on who
- Impact of e-invoice on business operation – your sales and purchase, your paying out and receiving of monies.
- Scenarios where one party has implemented e-invoicing while the other party has not
- Scenario where one party is exempted whereas the other party is not
- Penalties for non-compliance

Module 2: E-Invoice Mechanism

- Two transmission mechanism Processes and Steps
  - IRB's cloud base MyInvois System – portals, apps and POS
  - Application Program Integration (API) model
- Salient Points of E-Invoice to note, including:
  - E-Invoice creation and submission to IRB for validation
  - Rejections and Cancellation
  - Window time for rejection/cancellation in and out of the Myinvoice System

    - Storing of e-invoice in IRB’s porter and its dash-board services and downloading facilities

Module 3: Application of E-invoice for Various Commercial Business Transactions, including clarification feedback from LHDN

- Issuance of e-invoice:
    - Individual transaction e-invoice
    - Consolidated transactions e-invoice
    - Post Transaction Request
    - Industries and activities where consolidated e-invoice is not allowed
    - Self-billed e-invoice for specific situations such as payment of commission, payment of interest, e-commerce, imports, etc.
    - Situation where consolidated self-billed is allowed
    - Business transactions under periodic basis
- E-invoice treatment for:
    - Reimbursement and Disbursements with e-invoice and without e-invoice
    - Billing of Penalties Charges
    - Employment Perquisite and Benefits, etc.
    - Employees Claims
    - Salary in lieu of notice matters
    - Import and Export Transactions
    - Business organization paying Commission payment to agents, dealers and distributors (ADD)
    - Individual not in a business paying commission to ADD who are in business
    - Loyalty and Volume Rebates or discounts given to customers
    - Interest received from Banks
    - Interest payment to Banks, HP companies
    - Interest charge to employees loan/advances
    - Inter-company loan interest under normal situation
    - Inter-company loan interest under situation of a central treasury management
    - Sales of trade-ins like car, gold, etc.
    - Rental through Profit Sharing Vs. Normal Rental arrangement
    - Foreign income remit back to Malaysia
    - Rental or expenditure incurred from parties exempted from e-invoice
    - E-Commerce treatment.
    - E-invoice implemented organization’s sales through E-Commerce company who have not implemented e-invoice yet
    - Utility Bills under Landlord’s name
    - Giving samples
    - Consignment Sales

- Sending of goods to be kept in overseas warehouses
- Sales of cash vouchers
- Issuance of cash vouchers on target purchase
- Payment to Foreign Workers who are non-employees
- Sponsorship for company events, like annual dinner by goods and cash
- Pay for training and allowance for customers' staffs
- Inter-branch sales
- Advance payment to suppliers and received from customers
- Received Insurance Compensation
- Disposal of total damaged goods after insurance compensation
- Recoup of insurance claims from the fault party's insurance
- Developer pays legal fees, stamp duties, etc. on behalf of buyers
- Developer pays guarantee rental to property buyers
- Money Lending

Sharing of past training Q&A with participants for their own reference and future reading

When & Where	Who Should Attend	Training Investment
16 October 2026 (Friday) 9.00 am to 5.00 pm **Remote Online Training – Zoom**	Entrepreneurs, Business Owners, Directors, Accountants, Operational Accounting Staff, Company Secretaries, Other Functional Managers and Executives, all other persons who are involved in and/or interested to learn about E-Invoice	**RM 800** per participant (inclusive of Service Tax, Online Course Materials, E-Certificate of Attendance) 🔥 **Group Promo: Save 15%** Register min. 3 pax for **RM 680** per pax (Normal Rate: RM 800) **HRD Corp Claimable (SBL-Khas)**

Trainer's Profile

Tan Kok Tee

Kok Tee has over 40 years of experience in financial, strategic and general management. He has held a variety of leadership and senior management roles in various organizations, the last being Group Chief Executive Officer. More than half of this time are spent in the Manufacturing, Marketing & Distribution and Services organization, including those with the then Inchcape Timuran Berhad, Metroplex Berhad, Perdana Industries Berhad.

He is a Fellow member of the Association of International Accountants, UK; Member of the Institute of Public Accountants, Aust.; Certified Commercial Accountant, (M); Member of the Chartered Tax Institute of Malaysia; Member of the Malaysia Associations of Company Secretaries; holds a MBA in Finance from Charles Sturt University, Australia and a Gold Mastery Holder in Reinventing Strategic Planning and Management from the Haines Centre for Strategic Management, sponsored by University of San Diego, USA.

He is also a Certified Trainer with PMSB's Train The Trainer Certificate since 2009, a GST Agent registered with MOF and a life member with the Malaysian Institute of Directors.

Kok Tee has also been involved in training and facilitation on a part-time basis from 2009-2013, and full time from 2014 to now. To date, he has conducted about 300 training workshops, of which more than half are for GST related covering including GST Accounting for both in-house as well as public, including Government Authorities, Chamber of Commerce, Government Link Companies, Banks, Malaysian Institute of Accountants, Chartered Institute of Management Accountants, Selangor state Human Resource Development Centre, Negeri Sembilan state Skills Development Centre, NGOs, political party as well as for various other training providers.

He also developed and delivered an Entrepreneurship program (training) specially for MBA students from GC University, Pakistan in collaboration with Sunway Education Group for period 2010 to 2014. He was also an assessor for the UTAR's NGO strategic planning program and an invited speaker for the Asian Financial Controller's Congress in 2009, 2010 and 2011.

Register HERE

Other Programmes HERE

Contact Us

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