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AN ANALYSIS OF E-INVOICING IMPLEMENTATION AND ITS IMPLICATIONS FOR BUSINESS OPERATIONS IN MALAYSIA

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Abstract

The mandatory implementation of electronic invoicing (e-invoicing) by the Inland Revenue Board of Malaysia (IRBM) marks a transformative shift in the nation's tax administration and business operational landscape. This conceptual article critically examines the implications of e-invoicing implementation for business operations in Malaysia, with a specific focus on three key dimensions: (1) changes to accounting processes, (2) improvements in tax compliance, and operational and (3) cost challenges for businesses. Drawing on recent policy developments, official IRBM data, and emerging evidence from the early rollout phases, the analysis reveals that e-invoicing fundamentally restructures traditional accounting cycles from post-transaction batch processing to a continuous transaction control (CTC) model requiring real-time digital validation. In terms of tax compliance, the system has enabled IRBM to identify previously non-compliant taxpayers and curb shadow economy activities. However, the transition simultaneously presents significant operational and cost challenges, particularly for micro, small, and medium enterprises (MSMEs), such as the need for investment in new technology, training for staff, and potential disruptions to existing workflows. This conceptual analysis synthesises current evidence to argue that while e-invoicing enhances transparency, data integrity, and real-time monitoring, successful implementation requires addressing financial burdens, technological readiness, and workforce digital literacy. The findings offer practical insights for policymakers, businesses, and accounting practitioners navigating Malaysia's digital tax transformation.

Keywords: E-invoicing implementation, accounting process transformation, tax compliance, operational challenges, Malaysia

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Introduction

The global shift towards digitalisation has profoundly reshaped accounting practices, with cloud-based accounting systems and digital software increasingly replacing manual bookkeeping methods. Nowadays, accounting practice has shifted to a more digital process, as there are more cloud accounting systems and digital software being introduced, such as AutoCount Cloud, QNE Cloud Accounting, and QuickBooks Online. In alignment with this international trend, Malaysia has introduced a mandatory electronic invoicing (e-invoicing) system, administered by the Inland Revenue Board of Malaysia (IRBM). Malaysia's e-invoicing implementation, which began in 2024, represents a critical component of the country's digital tax transformation agenda aimed at improving transparency, efficiency, and compliance (Suzana San et al., 2025). Before the implementation of e-invoicing, Malaysia was actively preparing through strategic frameworks, stakeholder collaboration, and phased approaches to address challenges like system integration and uneven awareness. These efforts were part of a broader digital transformation strategy aimed at enhancing efficiency, compliance, and transparency. However, challenges such as resistance to change and the need for training remained significant barriers (Abd Rahim et al., 2025).

By definition, an e-invoice is a digital document that represents a transaction with specific mandatory information between a supplier and a buyer in a certain format as required and outlined by the Inland Revenue Board of Malaysia (IRBM, 2025). This initiative represents a significant departure from traditional paper-based invoicing or unstructured digital formats such as PDF, which are prone to errors, delays, and manipulation. E-invoicing standardises transaction reporting, enables real-time validation, enhances audit trails, and reduces tax evasion while strengthening government revenue collection (Deloitte, 2024).

Malaysia's e-invoicing framework is implemented through the MyInvois platform, requiring businesses to submit invoices in structured digital formats such as XML or JSON, either via system-to-system integration using application programming interfaces (APIs) or through the MyInvois portal. The implementation is being rolled out in phases by IRBM, commencing 1 August 2024 and scheduled for full completion by 1 January 2026, allowing businesses time to upgrade systems and train personnel. This move aligns Malaysia with global best practices, particularly continuous transaction control (CTC) models already adopted in countries such as Mexico, where tax authorities validate invoices before or shortly after issuance, resulting in improved tax compliance and reduced fraud (Freyermuth, 2019).

Despite the government's proactive support, including detailed guidelines, training programmes, and collaborations with technology providers, the transition poses substantial challenges. Many Malaysian businesses, particularly traditional family-owned enterprises and small and medium enterprises (SMEs), continue to rely on outdated accounting systems or manual processes incompatible with structured digital formats (Md Asmawi et al., 2025). The financial burden of system upgrades, API integration, and ongoing maintenance is particularly acute for SMEs operating with limited budgets. Furthermore, a significant knowledge gap exists, as staff

need training to understand new digital workflows, mandatory data fields, and validation requirements to minimise rejection rates and operational disruptions.

Although the literature on e-invoicing adoption has expanded recently, several critical research gaps remain, particularly in the Malaysian context. First, existing studies have largely focused on either the technical aspects of e-invoicing implementation or the broad challenges of adoption, without systematically examining the multidimensional implications of e-invoicing on business operations (Suzana San et al., 2025). Second, while prior research has documented the benefits of e-invoicing in enhancing tax compliance and reducing revenue leakage in other jurisdictions, such as Mexico and various European countries (Freyermuth, 2019), there is limited empirical and conceptual analysis that specifically contextualises these benefits within Malaysia's unique phased rollout and its diverse business ecosystem.

The objective of this conceptual article is to systematically analyse the implications of the implementation of e-invoicing for business operations in Malaysia. Specifically, this article examines three key dimensions: (1) changes to accounting processes, (2) improvement in tax compliance, and (3) operational and cost challenges for businesses. By synthesising current evidence and policy developments, this article provides a conceptual framework for understanding how e-invoicing transforms accounting practices, enhances tax transparency, and presents both opportunities and constraints for Malaysian businesses. The findings offer practical insights for policymakers, practitioners, and academics navigating the digital transformation of tax administration.

Background of the Study

Malaysia's tax administration system has undergone progressive digital transformation over the past decade. Prior to the introduction of mandatory e-invoicing, the Inland Revenue Board of Malaysia (IRBM) relied primarily on periodic tax returns, manual audits, and paper-based documentation to enforce compliance. This traditional approach was constrained by delays in data access, limited real-time monitoring capabilities, and vulnerabilities to invoice manipulation and tax evasion (Bellon et al., 2019).

Recognising the complexity of transitioning thousands of businesses to a fully digital billing system, the Malaysian government adopted a phased rollout approach. Table 1 summarises the implementation phases:

Table 1*Phased Implementation Timeline of Mandatory E-Invoicing in Malaysia*

Targeted Taxpayers	Implementation Date
Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024
Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025
Taxpayers with an annual turnover or revenue of more than RM5 million and up to RM25 million	1 July 2025
Taxpayers with an annual turnover or revenue of up to RM5 million	1 January 2026
Taxpayers with an annual turnover or revenue of less than RM1,000,000 are exempted from e-Invoice implementation	
Note: e-Invoice implementation timeline been updated on 7 December 2025	

Source: <https://www.hasil.gov.my/en/e-invoice/implementation-of-e-invoicing-in-malaysia/e-invoice-implementation-timeline/>

However, on 5 January 2026, the Prime Minister Datuk Seri Anwar Ibrahim announced a one-year postponement for businesses with annual sales between RM1 million and RM5 million, extending their deadline to 1 January 2027 (Tan & Jun-Yang, 2026). This adjustment explicitly acknowledged concerns over high implementation costs and readiness among smaller firms. Additionally, the government raised the exemption threshold from RM500,000 to RM1 million in annual turnover, relieving micro-businesses from compliance obligations (The Star, 2026).

Malaysia's e-invoicing framework closely resembles continuous transaction control (CTC) models already implemented in several jurisdictions worldwide. Under a CTC model, invoices must be validated by tax authorities either before issuance (clearance model) or shortly after issuance (post-audit model) (Freyermuth, 2019). Malaysia has adopted a real-time reporting model, where invoices are submitted to IRBM for validation before being legally recognised.

Malaysia's action toward e-invoicing aligns with the global trends, as many countries have already adopted similar systems. Countries such as Mexico, which implemented CTC (Continuous Transaction Control) more than a decade ago, have reported significant improvements in tax compliance and reductions in fraudulent invoicing. For example, Mexico's system requires each invoice to be authorised by tax authorities in real time, creating a comprehensive digital audit trail that substantially reduces value-added tax (VAT) evasion (Freyermuth, 2019). Similarly, Malaysia anticipates comparable benefits, including enhanced transparency, reduced shadow economy activities, and strengthened government revenue collection (Ministry of Finance (MOF), 2023).

Problem Statement

The first issue regarding e-invoicing implementation is that most of the businesses in Malaysia still rely on outdated accounting systems or manual processes, particularly traditional family-owned enterprises that are still using paper-based invoicing or old versions of Excel (Md Asmawi

et al., 2025). The structured digital formats such as XML or JSON were simply incompatible with these legacy systems. Businesses must spend time and money upgrading or replacing their current systems in order to comply with e-invoicing regulations because they are incompatible with the MyInvois platform. Therefore, without the integration, the businesses are forced to perform manual data entry on the IRBM website for every single transaction, which is unsustainable for high-volume transactions. As of late 2025, data from IRBM revealed that they had identified the non-filers through e-invoice data matching, and there are approximately 5,800 taxpayers who had failed to file income tax returns previously. These efforts led to a declaration of RM 484 million in backdated income and generated an additional RM 82 million in tax revenue. (The Vibes, 2025). The previous system using a manual approach would only enable tax authorities to review the transaction data months or years after it happened during the audit process, but under the new Malaysian e-invoicing framework, the transaction would be transparently recorded in the government's database immediately after the validation by IRBM.

Another major issue is the financial burden associated with the initial implementation cost due to system upgrades, especially for small & medium enterprises (SMEs). While IRBM does provide a free portal, it is only feasible for businesses with low-volume invoice transactions. Thus, the cost of purchasing new accounting software, integrating the API, and maintaining the digital systems, such as ongoing cloud storage fees, can be significant, as SMEs often operate with limited budgets, making it challenging to absorb these upfront costs despite government support initiatives. The initial costs of adopting e invoicing platforms, including software, integration, and training, can be prohibitive for businesses with limited financial resources (Marmin 2024).

In addition, there is a knowledge gap as staff readiness remains critical since the transition is not just a software update, but it is a change in tax law literacy. Employees, especially those who are accustomed to the manual invoicing method, must now understand all the mandatory fields to ensure invoice accuracy and minimise errors. Small and medium enterprises (SMEs) encounter multiple barriers, including limited technological readiness, system integration complexity, data security concerns, and mandatory compliance with new regulatory requirements such as Tax Identification Number submissions (Md Asmawi et al., 2025). Even established financial institutions face difficulties with compliance requirements, system integration, high initial costs, and staff resistance to change (Abd Rahim et al., 2025). Hence, these employees require training to understand new digital workflows, system interfaces, and validation requirements because without proper training, the risk of data entry errors increases, which would lead to a high rejection rate in the MyInvois portal, causing frustration and disruption. These delays due to an uncleared invoice may affect cash flow, customer relationships, and business efficiency.

Despite these challenges, e-invoicing is recognised as essential for Malaysia's digital transformation agenda, improving transparency, efficiency, and tax compliance (Abd Rahim et al., 2025).

Literature Review

Before examining the specific implications of e-invoicing on business operations in Malaysia, it is necessary to review the relevant literature that frames this conceptual analysis. This literature review focuses on one primary variable, e-invoicing implementation, and its three key implications: (1) changes to accounting processes, (2) improvement in tax compliance, and (3)

operational and cost challenges for businesses. Each of these themes is discussed in turn, drawing from academic journals, official IRBM guidelines, and industry reports to provide a comprehensive foundation for the conceptual framework that follows.

Change to Accounting Process

The technology enhances accuracy, efficiency, and decision-making capabilities in accounting practices, with positive impacts observed across European and global contexts (Puşu & Tiron-Tudor, 2024). The implementation of e invoicing in Malaysia has significantly changed core accounting processes, especially in accounts receivable (AR), accounts payable (AP), and tax reporting workflows. Instead of simply recording invoices after physical or PDF copies arrive, accountants must now ensure that invoices are generated, validated via MyInvois, and correctly recorded in real time, which alters how transactions are recognised, cleared, and reconciled (Wolters Kluwer, 2024).

From an accounting perspective, e invoicing reduces manual entry errors and supports more accurate financial reporting, as validated invoice data flows directly into enterprise resource planning (ERP) and accounting systems (Valtatech, 2024). Real time validation and automated posting cut data entry errors in amounts, tax codes, and customer or vendor references, improving the accuracy of financial statements (Shee et al., 2023).

Businesses have had to change their accounting procedures from traditional paper and PDF invoices to structured digital processes because e-invoices must be issued and reported electronically via systems like MyInvois. This involves integrating invoicing with digital platforms and guaranteeing data accuracy for system acceptance (IRBM, 2026). Accounting departments must align their processes with tax rules, since IRBM can access e-invoice data directly for audit and risk scoring. This pushes firms to record transactions consistently and contemporaneously, update internal accounting manuals, and train staff so that accounting outputs (e.g., tax computations and GST/VAT reconciliations) are fully traceable to e-invoice records (Wong, 2024).

E-invoicing adoption creates new opportunities for accounting service outsourcing, particularly benefiting larger companies through improved remote service delivery, cloud accounting integration, and automatic data processing capabilities (Isip, 2024). Implementation enables real-time invoice tracking, continuous processing, and near real-time reporting, though technical challenges such as internet connectivity issues may cause operational delays (Maria et al., 2018). Overall, e-invoicing transform traditional accounting workflows while requiring organisational adaptation periods.

Improvement in Tax Compliance

Research demonstrates that e-invoicing implementation significantly improves tax compliance across multiple contexts. In Indonesia, e-invoicing showed a statistically significant positive effect on taxpayer compliance, with better implementation leading to increased compliance rates (Panjaitan & Rialdy, 2024). Similarly, Peru's VAT e-invoicing rollout increased reported firm sales, purchases, and value-added by over 5 per cent in the first year, with effects concentrated among smaller firms and sectors with higher non-compliance rates (Bellon et al., 2019). The effectiveness extends to revenue generation, as e-invoice 3.0 implementation and taxpayer

compliance simultaneously produced positive and significant effects on VAT revenues (Irawati et al., 2022). These findings suggest e-invoicing enhances compliance by reducing long-term compliance costs and strengthening tax deterrence mechanisms.

The implementation of e invoicing in Malaysia has significantly improved tax compliance by enhancing transparency, reducing opportunities for underreporting, and strengthening the integrity of accounting and tax reporting processes. Through the MyInvois platform, the Inland Revenue Board of Malaysia (IRBM) now receives structured, validated invoice data in real time, which constrains the ability of businesses to omit or manipulate sales and tax records (Caltrix, 2026). This shift aligns recorded revenues and tax reported amounts more closely with actual transaction flows, thereby narrowing the tax gap and improving formal sector participation, especially among micro, small, and medium enterprises (Rashid, 2023).

According to The Malaysian Reserve, IRBM reported that more than 820.5 million e-invoices have been issued so far by approximately 111,600 taxpayers since the nationwide e-invoice system's effective date in August 2024. This high volume of digital invoices reflects broad adoption and rising compliance among Malaysian businesses, including those who are mandated to participate and those joining voluntarily. (The Malaysian Reserve, 2025). The scale of e-invoice issuance clearly indicates that many companies are now digitising their invoices and transaction records to meet the new requirements.

Moreover, real-time or near-real-time access to invoice records enables IRBM to monitor sales patterns and tax return consistency, allowing early risk-based interventions that reinforce compliance discipline without disproportionately increasing audit burden for well-behaved taxpayers (Cleartax, 2023). Automated validation rules, mandatory fields, and unique invoice identifiers (e-invoice IDs/QR codes) lower the incidence of duplicate, incomplete, or falsified invoices, which in turn diminishes scope for tax-related fraud and misstatement (EY, 2024).

The Malaysian government aims to create a real-time reporting environment by modernising its tax administration system using the CTC model. By accessing e invoice records in near real time, IRBM can monitor patterns of sales, tax reported amounts, and outstanding obligations, allowing earlier risk-based intervention and more targeted enforcement actions. This shift transforms tax compliance from a retrospective, self-reported exercise into an ongoing, transaction level control, thereby improving overall compliance discipline across the Malaysian business ecosystem (Md Asmawi et al. 2025).

Operational and Cost Challenges for Business

The implementation of e invoicing in Malaysia has introduced significant operational and cost challenges, especially for SMEs, despite the long term promise of lower administrative expenses and increased efficiency. Mandatory compliance with the MyInvois platform requires businesses to reconfigure their workflows, upgrade or integrate existing accounting and ERP systems, and adapt to new procedural and technical requirements, which can disrupt daily operations and strain limited resources (Wolters Kluwer, 2024). Many firms report mismatches between their legacy systems and IRBM's technical specifications, forcing them to invest in new software, middleware, or API connectors, which translates into both upfront capital outlay and ongoing operational expenses (Storecove, 2025).

Research reveals significant adoption challenges across different organisational contexts. Malaysian banks face difficulties with compliance requirements, system integration, high initial costs, and staff resistance, though benefits include improved efficiency and compliance (Abd Rahim et al., 2025). Small and medium enterprises (SMEs), which form the backbone of Malaysia's economy, encounter particular implementation hurdles that could impede the transition to tax digitalisation (Suzana San et al., 2025). Using the Technology-Organisation-Environment framework, key technological factors influencing adoption include system integration, middleware/API usage, and automation, with challenges such as validation delays, format incompatibility, and internet limitations particularly affecting smaller enterprises with limited digital readiness (Ilias et al., 2025). In Malaysia, the government has increased the exemption threshold from RM500,000 to RM1 million in annual turnover to reduce the burden of micro-businesses due to compliance costs, as the smaller firms often lack the financial and human capacity to manage the e-invoicing implementation (Grant Thornton Malaysia, 2025).

However, e-invoicing implementation also demonstrates significant operational and cost benefits across various organisational contexts. Research demonstrates that while e-invoicing systems initially increase compliance costs due to adaptation requirements, long-term benefits emerge with substantial cost reductions of up to 31% after one year of implementation (Palupi & Darwanto, 2017). Additionally, e-invoicing enhances operational efficiency by providing faster processing, eliminating paper-based systems, and increasing productivity (Sutisna et al., 2024). The technology improves control over company invoicing processes, enables better payable management, and increases labour productivity in invoice handling units (Potapenko, 2010). Cost reduction benefits are substantial, with multinational corporations achieving up to 90% lower processing costs compared to paper invoices, a 70% reduction in exception resolution costs, and duplicate payments reduced to 0.2% or lower (Ahmad, 2024).

While e-invoicing implementation presents immediate operational and financial burdens, particularly for SMEs and micro-enterprises with limited digital infrastructure and human capital, the evidence also indicates that these initial challenges, when properly managed through policy support, system integration, and staff training, can ultimately transition into sustained cost efficiencies, improved productivity, and enhanced operational control for Malaysian businesses.

Methodology

This study examines current insights and research trends related to the impacts of e-invoicing on business operations in Malaysia. The method offers a structured and comprehensive analysis of existing literature, serving as both a foundation for future empirical studies and an independent academic contribution.

The research relies on secondary sources, including peer-reviewed journal articles, institutional reports, policy documents, and case studies from both Malaysian and international contexts. The methodology is structured into two main components:

(1) Literature Review: A narrative review of prior research to identify and synthesise findings related to e-invoicing and the implications of its implementation. The review is guided by three key aspects:

- 1) Change to accounting process
- 2) Improvement in tax compliance
- 3) Operational and cost challenges for business

(2) Research Design: A conceptual framework is developed to categorise and connect the identified themes, aiming to assess the impact of e-invoicing on business operations in Malaysia.

Research Framework:

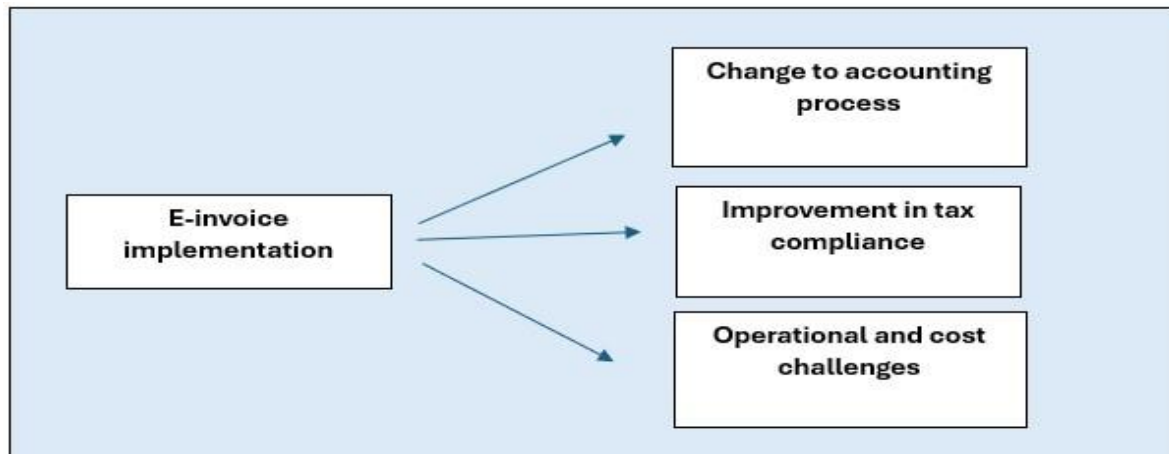


Figure 1. E-Invoicing Implementation and its Implications for Business Operations in Malaysia

As indicated by the arrows in the framework, the e-invoicing implementation is conceptualised as the driving force that directly influences all three implications. In other words, the mandatory adoption of e-invoicing by Malaysian businesses leads to simultaneous changes in accounting processes, improvements in tax compliance, and the emergence of operational and cost challenges. This framework assumes that e-invoicing is not merely a technological upgrade but a transformative policy that reshapes multiple dimensions of business operations.

Recommendation

Based on the conceptual analysis, several recommendations are proposed for policymakers, businesses, and professional bodies.

For policymakers, the government should expand financial assistance for MSMEs beyond the existing MSME Madani Digital Grant, as cost burdens remain significant despite the one-year postponement for smaller firms. The IRBM should enhance technical support by establishing dedicated helpdesks and approving a list of low-cost, pre-integrated accounting software vendors. Structured training programs on mandatory data fields and rejection resolutions, developed with professional bodies like the Malaysian Institute of Accountants, should also be mandated and funded.

Businesses should prioritise early system upgrades and standardise master data (customer details and tax identification numbers) to ensure compatibility with MyInvois. Businesses must

also redesign internal procedures to accommodate the 72-hour validation timeframe, as editing is not permitted after IRBM validation, which means that any errors must be corrected before submission to avoid delays in processing invoices. Assigning dedicated personnel for real-time monitoring and automated alerts for rejected invoices is essential.

Professional bodies and technology providers should develop industry-specific guidelines and affordable, user-friendly e-invoicing solutions for MSMEs to ensure they can effectively navigate the new validation timeframe and reduce the risk of errors in their invoicing processes. Finally, for future research, longitudinal and comparative studies are needed to empirically track changes in accounting processes, tax compliance, and operational expenses over time, as well as cross-country comparisons with other CTC-implementing nations such as Mexico and Indonesia.

Conclusion

This conceptual article has examined the implications of mandatory e-invoicing implementation for business operations in Malaysia across three key dimensions: changes to accounting processes, improvements to tax compliance, and operational and cost challenges. The analysis reveals that e-invoicing fundamentally transforms traditional accounting cycles from post-transaction batch processing to a continuous transaction control (CTC) model requiring real-time digital validation. In terms of tax compliance, e-invoicing has enabled the IRBM to identify non-filers and curb shadow economy activities, generating RM484 million in backdated income declarations and RM82 million in additional tax revenue.

However, the transition imposes significant operational and cost burdens, particularly on micro, small, and medium enterprises (MSMEs), including system upgrades, application programming interface (API) integration, and staff training. The government's policy responses, including the one-year postponement for smaller firms, explicitly acknowledge these challenges. Undeniably, e-invoicing brings major benefits to Malaysia's tax administration and accounting landscape. It enhances transparency, reduces the risk of fraudulent invoices, enables more accurate tax reporting, and strengthens the national tax base by bringing informal businesses into the formal system. For businesses, while e-invoicing improves record accuracy and operational efficiency in the long run, it requires substantial upfront investment in technology and employee readiness to become a worthwhile investment, which can be a significant barrier for smaller enterprises that may lack the necessary resources, particularly in terms of financial capital and technical expertise.

In conclusion, e-invoicing is not merely a tax compliance tool but a fundamental catalyst for transforming Malaysia's accounting and tax ecosystem. Successful implementation requires a balanced approach where government support, business preparedness, and professional guidance converge to ensure that benefits are realised across all business segments without disproportionately discouraging smaller enterprises.

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Conflict of Interest Statement

The authors declare that there is no conflict of interest regarding the publication of this study.

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