

# Baker Tilly TaxSnaps

22 April 2026

## **Updates on Malaysian Income Tax Reporting System (MITRS) & e-Invoicing Implementation**

Recent announcements by the Inland Revenue Board of Malaysia (IRB) and the Ministry of Finance (MOF) introduces key updates to MITRS reporting requirements and e-Invoicing implementation. A summary of these updates is presented in this edition of our TaxSnaps.

## MITRS 2026 Filing Programme

The IRB continues to enhance tax compliance through MITRS, a digital platform for submission of tax-related information. The IRB has further issued the Filing Programme for Documents Specified under Section 82B of the Income Tax Act 1967 through MITRS for the Year of Assessment (YA) 2026.

### Key Updates

#### From YA 2025

Companies and LLPs must submit tax computation worksheets and financial information via MITRS

#### From YA 2026

Expanded to include:

- Unit Trusts & Property Trusts;
- Trust Bodies;
- Co-operative Societies;
- Real Estate Investment Trusts (REITs) & Property Trust Funds.

### Implementation Timeline

The submission of required information for these additional entities will be made available progressively via the MyTax portal, according to the following timeline:

Unit Trusts & Property Trusts	From 1 July 2026
Trust Bodies	From 1 August 2026
Co-operative Societies	From 1 August 2026
REIT & Property Trust Funds	From 1 September 2026

\*\*\* MITRS submissions are required within 30 days after the due date of the tax return filing.

## e-Invoicing Implementation – Extended Transitional Period

To ease the implementation burden for Micro, Small and Medium Enterprises, the Government has announced a relaxation of e-Invoicing requirements under Phase 4 implementation.

### Key Updates

- Applicable to businesses with annual sales turnover of RM1 million up to RM5 million.
- An additional 12-month transitional period for e-Invoicing implementation, extending the deadline to 31 December 2027.
- Taxpayers are allowed to issue consolidated e-invoices during the transitional period and no penalties will be imposed.

### How We Can Assist

Should you require further clarification or assistance, we would be pleased to support you with:

- ✓ MITRS readiness assessment and compliance support.
- ✓ e-Invoicing impact assessment and advisory support.

Please feel free to reach out to us for further discussion.

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