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This programme qualifies for the purpose of application or renewal of tax agent licence under Subsection 153(3), Income Tax Act 1967







# e-INVOICING DIALOGUE

# Bridging Policy and Business Realities

1 October 2025 (Wednesday), 9.00am – 5.00pm M Resort & Hotel Kuala Lumpur



Featuring Q&A session with IRBM representatives to address concerns on implementation issues.

\*Participants are encouraged to submit the questions to MIA by **24 September 2025 (Wednesday)** for deliberation during the Q&A session.

Malaysia's e-Invoice system plays a critical role in broadening the tax base, fostering sustainability, and driving future digital economic growth. Effective 1 July 2026, all businesses, unless specifically exempted, are required to implement e-Invoicing. The impact on businesses can be significant if they are not adequately prepared to ensure compliance.

To support a smooth transition and build stakeholder confidence, this programme aims to provide businesses of all sizes—from small and medium enterprises (SMEs) to large corporations—with practical insights into Malaysia's e-Invoicing framework.

\*A key highlight of the event will be a dedicated **Question** and Answer (Q&A) session with representatives from the Inland Revenue Board of Malaysia (IRBM), designed to address participants' concerns and implementation issues. A Microsoft Form will be sent via email to all registered participants to collect questions in advance. Participants are encouraged to submit the questions to MIA by 24 September 2025 (Wednesday) for deliberation during the session.

### **OBJECTIVES**

This programme seeks to:

- Explore real-world case studies on e-Invoicing implementation by multinational corporations (MNCs)
- Equip participants with a strategic understanding of the technical, regulatory, and security aspects of Malaysia's e-Invoicing ecosystem
- Support SMEs in transitioning to mandatory e-Invoicing
- Identify and describe practical issues related to self-billed e-invoicing
- Provide first-hand updates on the latest developments from IRBM
- Facilitate interactive dialogue and deliver practical solutions through a live Q&A session

### WHO SHOULD ATTEND

- Business Owners and Company Directors
- Chief Financial Officers (CFOs)
- Chief Technology Officers (CTOs) / IT Managers
- Finance Managers and Executives
- Tax Managers, Consultants, and Executives
- Accountants
- Internal Auditors and Compliance Officers
- ERP/System Vendors and Solution Providers
- SME Owners and Administrative Leads
- Company Secretaries

# e-INVOICING DIALOGUE Bridging Policy and Business Realities

### **PROGRAMME OUTLINE**

8.30 am REGISTRATION & WELCOME REFRESHMENTS

9.00 am WELCOME REMARKS

9.15 am PANEL SESSION

### POST-IMPLEMENTATION OF E-INVOICING FOR MULTINATIONAL CORPORATIONS (MNCS)

Explore the operational realities and strategic adjustments faced by multinational corporations (MNCs) following the implementation of e-Invoicing systems across different jurisdictions. With global tax authorities increasingly adopting e-Invoicing mandates, MNCs are challenged to unify compliance while managing complex cross-border transactions.

This session will also reference best practices adopted by MNCs in implementing e-Invoicing, providing valuable insights for organisations navigating similar transitions.

MODERATOR

JULIAN WONG | EY Asean Global Compliance & Reporting Leader, Partner, Ernst & Young Tax Consultants Sdn Bhd

**PANELLISTS** 

CHRISTOPHER LOW | Executive Director, Tax, BDO Malaysia KOMATHI BALAKRISHNAN | Group Financial Controller, Axiata BDO EY Shape the future with confidence

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### 10.15 am MORNING REFRESHMENTS & NETWORKING

10.45 am PANEL SESSION

### SECURING THE FUTURE OF E-INVOICING: COMPLIANCE, CYBERSECURITY, AND TRUST

As Malaysia accelerates its transition toward mandatory e-invoicing, businesses face a dual challenge—implementing digital compliance frameworks while fortifying trust through resilient cybersecurity strategies.

Drawing on recent legal case studies, this session explores how businesses can successfully navigate the technical intricacies of e-invoicing systems, comply with the Inland Revenue Board of Malaysia (IRBM) guidelines, and protect sensitive data in an increasingly complex regulatory and threat environment.

MODERATOR

SARAH FOO I Head of Sales-Asia, Xero

DANELLISTS

AMIRA AZHAR | Partner, Rosli Dahlan Saravana Partnership JANET LIM | Managing Director, YYC Global Business Solutions

YASZRINA MOHAMAD YASSIN | Senior Manager, National E-Invoicing & Standardisation, Digital Adoption Division, Malaysia Digital Economy Corporation (MDEC)

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11.45 am PANEL SESSION

### E-INVOICE IMPLEMENTATION FOR SMES IN MALAYSIA: FROM READINESS TO RESILIENCE

This session will guide small and medium enterprises (SMEs) in Malaysia through the evolving journey of e-Invoicing, from initial preparation to long-term sustainability.

As Malaysia rolls out its phased e-Invoice mandate, SMEs must not only comply, but also adapt strategically to thrive in a digital-first economy.

MODERATOR

**ZEN CHOW** I Executive Director and Country Tax Leader, YYC

PANELLISTS

JOHNSON YUEN | Finance Deputy General Manager, Cuckoo International (MAL) Berhad TENG CHOON CHIET | Chief Executive Officer and Co-Founder, Smart New Retail

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### 12.45 pm LUNCH & NETWORKING

### NAVIGATING COMPLEX E-INVOICING SCENARIOS: SPOTLIGHT ON SELF-BILLING AND BEYOND

As Malaysia's e-Invoicing framework rolls out, businesses are encountering complex scenarios especially in self-billing arrangements, consignment sales, and third-party transactions.

This session provides practical insights and guidance from IRBM on handling these challenges and ensuring compliance.

SPEAKER

1.45 pm

JIHAN ZAHIAH JOHARI | Senior Revenue Executive I, E-Invoice Division, Tax Operations Sector, Inland Revenue Board of Malaysia

### 2.30 pm KEY HIGHLIGHTS ON THE LATEST UPDATES BY IRBM

Understand the latest updates on IRBM's e-invoice guidelines/FAQs and navigate changes to industry-specific e-invoicing policies and practices. Learn who needs to comply, how to prepare, and how to stay compliant with the latest e-invoicing regulations.

SPEAKER

DR RASYIDAH CHE ROSLI | Director, e-Invoice Division, Tax Operations Sector, Inland Revenue Board of Malaysia

### 3.00 pm PANEL SESSION

### LIVE Q&A WITH IRBM OFFICERS: ADDRESSING PRACTICAL ISSUES AND SOLUTIONS

Representatives from IRBM will be present to address e-Invoice implementation issues and answer questions from participants submitted prior to the programme.

MODERATOR

CHOW CHEE YEN | Senior Executive Director, Grant Thornton Malaysia

PANELLISTS

DR RASYIDAH CHE ROSLI | Director, e-Invoice Division, Tax Operations Sector, Inland Revenue Board of Malaysia

JIHAN ZAHIAH JOHARI | Senior Revenue Executive I, E-Invoice Division, Tax Operations Sector, Inland Revenue Board of Malaysia

4.30 pm AFTERNOON REFRESHMENTS & NETWORKING

5.00 pm END OF PROGRAMME

## e-INVOICING DIALOGUE

## **Bridging Policy and Business Realities**

### **SPEAKERS**



### **AMIRA AZHAR**

Amira is a Partner at RDS Partnership. She is involved in tax litigation and advisory with a specific focus on corporate tax, petroleum tax, tax incentives, and transfer pricing disputes. She has represented Fortune 500 companies in Malaysia and leading Malaysian companies in various tax disputes before the Special Commissioners of Income Tax, High Court, Court of Appeal, and Federal Court. She is presently involved in one of the largest tax disputes in Malaysia amounting to RM9 billion in claims. Amira also focuses on negotiations with the Inland Revenue Board and the Royal Customs of Malaysia where a good number of her matters are resolved amicably through discussions with

the authorities. An Advocate & Solicitor of the High Court of Malaya, Amira holds an LL.B (Hons) from Universiti Teknologi MARA (UiTM). She also serves as a UiTMLaw Industry Reviewer for the tax law subject offered under the UiTM Bachelor of Laws programme.



### **CHOW CHEE YEN**

Chee Yen is currently the Senior Executive Director of Grant Thornton Malaysia. He has more than 30 years of tax experience and was involved in tax engagements concerning cross border transactions, tax due diligence review, restructuring schemes, corporate tax planning, group tax review, inbound investments and goods and services tax (GST). Chee Yen's expertise is in high demand and he is a prolific trainer/facilitator for tax workshops and seminars organised by ACCA, CCH, CPA Australia, CTIM, MIA, MAICSA, MICPA, and the STAR newspaper. In addition, he conducts in-house training for both professional firms and corporations as well as a guest speaker for

national and international conferences. He is the Immediate Past President of the Chartered Tax Institute of Malaysia (FCTIM), a Fellow Member of The Association of Chartered Accountants (FCCA), and a Chartered Accountant of the Malaysian Institute of Accountants (CA).



### **CHRISTOPHER LOW**

Chris is the Executive Director of Tax at BDO Malaysia, with over 35 years of experience in tax compliance and Tax Audits and Investigations. He has been extensively involved in representing taxpayers in tax audits and investigations, successfully assisting in the resolution of numerous cases with the Inland Revenue Board of Malaysia (IRBM). His clientele includes financial institutions, construction and property development, plantation, retail and groups of companies. He is also an active speaker, frequently presenting at Chartered Tax Institute of Malaysia (CTIM)-IRBM joint seminars, as well as conducting in-house sessions on Tax Audits and Investigations and e-Invoicing. Chris is an

associate member of CTIM.



#### **JANET LIM**

Janet Lim is the Managing Director of YYC Global Business Solutions, a division of the YYC Group. With a career spanning leadership, human capital development, and digital transformation, Janet is recognised for her ability to bridge strategy, people, and technology to drive sustainable business growth. At YYC, she spearheads a broad portfolio of services including cloud accounting and solution, payroll outsourcing, HR & recruitment solutions, and procurement solutions enabling small and medium-sized businesses (SMBs) across Malaysia and Southeast Asia to modernise their operations, strengthen compliance, and accelerate digital adoption. As a member of Xero's Partner

Advisory Council (XPAC), she contributes to shaping the future of cloud accounting in Asia, providing insights that bridge business needs with technology innovation. Janet frequently speaks on topics ranging from leadership and transformation to SME digitalisation, HR strategy, and CSR innovation. Her insights are grounded in hands-on experience, entrepreneurial foresight, and her commitment to building resilient, people-centered organisations.



### **JIHAN ZAHIAH JOHARI**

Jihan is Senior Revenue Executive I of e-Invoice Division, Tax Operations Sector of the Inland Revenue Board of Malaysia (IRBM). She joined IRBM in 2012 and has worked at various branches and departments until her current assignment with the Tax Operations Sector. She has over 7 years of experience in tax audit covering companies, individuals, and MSME business taxation, including extensive experience in tax audit, public relations, customer service, as well as tax education, contributing to improved taxpayer relations and compliance. Jihan holds a Bachelor of Business (Honours) (Accounting) degree from the Auckland University of Technology, New Zealand.



### **JOHNSON YUEN**

Johnson is the Finance Deputy General Manager of Cuckoo International (MAL) Berhad. He has over 18 years of financial related experience in the areas of financial reporting, forecast, costing and taxation. He has worked with Cuckoo for over 8 years and is the main person in charge in handling new taxes and e-invoicing implementation. Johnson holds a Bachelor (Honours) in Accountancy and Finance and he is member of The Chartered Institute of Management Accountants (CIMA).



### **JULIAN WONG**

Julian is a Tax Partner at Ernst & Young Tax Consultants Sdn Bhd and is also EY Asean Global Compliance & Reporting Leader. He has over 25 years of experience in International Tax Services and Global Compliance and Reporting Services, serving clients across a range of industries, including oil & gas, pharmaceuticals, technology and financial services. He has led various tax technology and transformation initiatives within EY and was responsible for the development and implementation of the EY e-Invoicing solution and compliance service. As a corporate tax partner in Global Compliance and Reporting, Julian focuses on corporate tax and other compliance activities across the

Record to Report lifecycle and how these integrate with the client's reporting processes. He specialises in the delivery of global compliance and reporting projects, particularly for clients undergoing transformation of their finance and tax functions. He is familiar with technology and automation-enabled tools that enhance the efficiency of corporate tax and finance processes. Julian holds a Bachelor of Commerce (majoring in Accounting) and Laws (LLB) from Monash University. He is a Fellow of the Institute of Chartered Accountants in Australia and a Member of the Malaysian Institute of Accountants.



### **KOMATHI BALAKRISHNAN**

Komathi is the Group Financial Controller at Axiata. With over 30 years of experience in accounting and finance, she is a seasoned leader known for her strategic financial stewardship and deep industry insight. She has held pivotal roles in some of Malaysia's most prominent organisations, including serving as Group Financial Controller at Sapura Energy Berhad and Telekom Malaysia Berhad (TM). Komathi began her career as a finance executive at TM, where she built a strong foundation in the telecommunications sector and developed a reputation for operational excellence and financial rigor. At Axiata, she continues to drive financial governance and value creation across the Group.

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### DR RASYIDAH CHE ROSLI

Dr Rasyidah is Director of e-Invoice Division, Tax Operations Sector of the Inland Revenue Board of Malaysia (IRBM). She has served with IRBM for more than 18 years and has been involved in various fields including tax compliance for corporates and individuals as well as being involved with the implementation of data analytics and e-invoicing. Dr Rasyidah holdfs a PhD in Accounting (Taxation), a Master's in Forensic Accounting & Financial Criminology, and a Degree in Accounting. She has co-authored 2 publications on tax and has presented at tax conferences locally and internationally.



### **SARAH FOO**

Sarah is the Head of Sales for Asia at Xero and has over 19 years of accounting and technology experience gained across the Asia Pacific region. She is passionate about helping accountants and small to medium enterprises embrace new technology and prepare themselves and their clients for the future. Originally from New Zealand, Sarah relocated to Asia in 2011 and held roles with KPMG in Shanghai, Singapore, Auckland, and Hong Kong in indirect tax and technology before joining Xero. Prior to joining Xero and KPMG, she worked for Baker Tilly Staples Rodway in Auckland, New Zealand, an independent member of Baker Tilly International. She is a Fellow of Chartered

Accountants Australia and New Zealand (CAANZ) and is the Co-Vice Chair of the CAANZ Singapore Overseas Regional Council in 2025. Sarah holds a Master's Degree in Taxation Studies from the University of Auckland, and double bachelors' degrees in Law and Commerce and Administration (majoring in accounting) from Victoria University of Wellington. She has also been admitted as a Barrister and Solicitor of the High Court of New Zealand.



#### TENG CHOON CHIET

Teng is the Chief Executive Officer and Co-Founder of Smart-Acc Solutions Sdn Bhd, under the brand Smart New Retail, which specialises in Accounting, Inventory, POS, and Retail Management Systems. With over 24 years of experience in business software development and IT consulting, he pioneered the Smart New Retail platform and continues to lead initiatives that enhance competitiveness and operational efficiency for business owners. Recognised for delivering scalable, business-focused solutions, he has strong expertise in aligning technology with organisational goals to drive digital transformation. Holding a BSc (Hons) in Computer Science, he is also a Microsoft

Certified Professional in SQL Server and an HRDC Certified Trainer, with extensive experience in impactful technical and business training. His broad industry background underscores a focus on practical, results-driven implementations.



### YASZRINA MOHAMAD YASSIN

Yaszrina is a dynamic professional with a wealth of experience spanning two decades in technology and data ecosystem development. Currently serving as the Head of e-Invoicing Tech and Data Standardisation at the National E-Invoicing & Standardisation Department of MDEC in Cyberjaya, Yaszrina leads the team in fostering the Malaysia Peppol Service Provider development, developing Peppol infrastructure in Malaysia and ensuring accreditation of Service Providers and Peppol-Ready Accounting/ERP Solution Providers. With a rich background in program management, she has been integral in projects such as formulating national policies like the National

Data Sharing Policy (NDSP) and drafting Malaysian standard on guideline for logistics dataset of E-commerce Transactions and Last Mile Delivery to facilitate optimised delivery solutions. Her extensive technical expertise in research and development, coupled with a strong track record in strategic project management and stakeholder engagement, underscores her commitment to advancing Malaysia's digital trade ecosystem especially in data standardisation. Yaszrina holds a master's and bachelor's degree in electrical engineering from University of Southern California, Los Angeles.



### **ZEN CHOW**

Zen is the Executive Director and Country Tax Leader at YYC, a group of professional chartered accountants, tax specialists, and business consultants in Malaysia. He has been involved in tax compliance and tax advisory for over 19 years in various industries ranging from manufacturing, trading, franchisor/licensor, education, investment holding, agriculture, foundation, associations, and trade union. He is active in giving tax related talks and seminars such as budget talks and tax update seminars, including company tax planning, personal tax planning, tax investigation, Malaysian annual budget analysis, latest tax developments and other tax related topics. A HRDC accredited

trainer, he is frequently invited to share on tax topics by the media. Zen holds a BBusCom degree from Monash University. He is a Chartered Accountant of MIA, a licensed Tax Agent of IRBM & MoF, and licensed GST Agent recognised by RMCD & MoF. He is a Fellow Member of CTIM and former Chairman of its Public Practice Committee.

### With immediate effect, enrolment for all CPE programmes will be STRICTLY VIA ONLINE REGISTRATION ONLY

### **REGISTRATION PROCESS**

- To view more events and download the full brochure, please visit: pd.mia.org.my
- · Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

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For any assistance, please call (8.45am-5.30pm, Monday-Friday) MIA Help Desk @ 603-2722 9000

### **TERMS & CONDITIONS FOR SEMINARS**

### PROGRAMME FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
- Individual Registration: Full payment shall be made at the point of online registration.
- Corporate Registration: Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the programme, whichever earlier.
- Admittance to the programme shall be granted only upon full payment as per the above requirement.

### PAYMENT MODE

- Payment must be made through the electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT).
- Payment by cash and cheque is NOT ACCEPTABLE effective from 1 January 2022.

### HRD CORP (FOR CLAIMABLE EVENTS ONLY)

 MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).

### Employer's Obligations

- To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
- To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
- To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
- If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
- To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

### CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the programme, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date
  of the programme, an administrative charge of 20% of the registration
  fee will be imposed. Unpaid registrations will also be liable for a 20%
  administrative charge.
- No refunds will be made for written cancellations received on the day of the programme or for participants who failed to join the programme. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.

- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/ Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

### PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

### VERIFICATION OF ATTENDANCE

 All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending the programme. Admittance may be denied upon failure to present photo identification.

### CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Upon full attendance of the programme, participants will be issued an e-certificate of attendance. For this purpose, it is COMPULSORY to fill in the email address clearly.
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the programme for participants who have complied with all terms and conditions stipulated herein.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. CPE hours will not be accorded for partial attendance.

### COPYRIGHT

The materials of the programme shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this Programme will remain with the party who produced such materials. MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the programme.

### DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

### EXCLUSION OF LIABILITY

This programme shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the programme's participants. DISCI AIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the programme should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.

### **PROGRAMME FEES**

Member (MIA/CAANZ/FPLC/ICAEW/ MICPA/SME-C/SME-M)\*/

Member Firm | RM 900 Non-member | RM 1,200

\* CAANZ, FPLC, ICAEW, MICPA, SME-C, and SME-M members are required to contact MIA to register for this programme.

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

### PROGRAMME DETAILS & REGISTRATION

1 October 2025 (Wednesday), 9.00am – 5.00pm M Resort & Hotel Kuala Lumpur

Contact : Nanthini
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Fax : 03 2722 9009
Email : pd@mia.org.my

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