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## E-INVOICING IMPLEMENTATION: ADOPTION CHALLENGES AMONG SMEs AND IMPLICATIONS FOR STAKEHOLDERS

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### Abstract:

Electronic invoicing, commonly referred to as e-invoicing, represents a crucial component of the ongoing digital transformation within the realm of taxation. The gradual implementation of e-invoicing in Malaysia began in 2024. The shift to e-invoicing signifies considerable advancements in tax digitalization, aimed at improving transparency and ensuring tax compliance, especially for small and medium enterprises (SMEs), which are the backbone of the national economy. An e-invoice serves as a digital representation of a transaction between a supplier and a buyer, effectively substituting conventional paper or any other electronic format. Although e-invoicing offers numerous advantages, SMEs have encountered challenges that could impede the transition to tax digitalization. Consequently, this conceptual paper aims to present a comprehensive overview of the adoption of e-invoicing by identifying the challenges encountered by SMEs and the impacts of the new system on the stakeholders. This research aims to assist tax authorities in achieving a seamless transition to e-invoicing by identifying the potential challenges that may hinder its adoption and examining how digital tax reforms affect different stakeholders. This study contributes to the ongoing discussion surrounding digital taxation by offering recommendations for the successful implementation and preparedness of e-invoicing within SMEs in Malaysia.

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**Keywords:**

E-invoicing, Small Medium Enterprises, Tax Compliance, Tax Digitalization, Transparency

**Introduction**

The global transition toward digital taxation systems represents a significant shift in how governments manage tax compliance, enforcement, and administrative efficiency. Socoliuc (2024) asserts that globalization has opened new ways for technological development, transforming various business sectors, including accounting. One example of digitalization is electronic invoicing, commonly referred to as e-invoicing. In Malaysia, the adoption of e-invoicing is outlined in the Malaysia Digital Economy Blueprint, which aims to optimize tax compliance, enhance productivity, and adhere to international standards (Ali & Singh, 2024).

Inland Revenue Board of Malaysia (2025) defines an e-invoice as a digital representation of a transaction between a supplier and a buyer, replacing paper or electronic documents. The first phased implementation of e-invoicing in 2024 will be fully implemented in 2027. In Malaysia, small and medium-sized enterprises (SMEs) represent 97% of businesses and play a crucial role in economic development (SME Corporation Malaysia, 2024). Despite the benefits of e-invoicing for large companies and tax authorities, SMEs are facing challenges in adhering to e-invoicing regulations due to the substantial costs of implementing new software, which consequently makes them less competitive and disrupts their progress in the digital economy (Roslan et al., 2024). Ultimately, this situation impedes the growth and participation of SMEs in adopting digital technologies. Therefore, it led to disparity between large corporations with huge capital easily adopting the new technologies, as SMEs keep struggling in the progress of the digital landscape. Consequently, this creates the possibility of inequality in the evolution of the digital landscape among SMEs. Additionally, the failure to adopt modern tools such as e-invoicing leads to inefficiency and a lack of transparency in tax revenue (Abbas et al., 2024).

The objective of this conceptual paper is to provide an overview of e-invoicing adoption by identifying the challenges faced among SMEs and the impact of the new system on stakeholders. This study aims to help the tax authorities in facilitating a smooth transition to e-invoicing by highlighting the challenges facing SMEs and their impact on its implementation. This paper provides critical insights for tax authorities, policymakers, and organizations to support technological transformation to ensure that Malaysian SMEs are not left behind in the digital era.

The remainder of the paper is organized as follows. Section 2 describes the literature review, Section 3 presents methodology, Section 4 discusses the findings, and the last section provides the conclusion of the study.

**Literature Review*****Theoretical Framework***

According to Amron et al. (2019) the acceptance of new technology depends on how it can help users facilitate tasks, but its effectiveness for users is subjective in many ways. Recently, the Technology Acceptance Model (TAM) and the Diffusion of Innovation (DOI) theory have

been used in previous studies to examine the acceptance of new technologies for e-invoicing among SMEs. Davis (1989) developed TAM, which asserts that perceived usefulness and ease of use influence the acceptance of a new technology. Hernandez-Ortega (2012) states that perceived usefulness refers to the degree the which firms can easily use the new technology, while ease of use is the system designed to be user-friendly to encourage more adoption of the new technology. Rogers (1983) developed the DOI theory to explain how individuals and businesses can accept and disseminate innovation. The process starts when non-users become aware of its existence, and diffusion occurs when the innovation process gradually spreads through the user's channel (Hernandez-Ortega, 2012). These two theories form the basis for receiving e-invoices from individuals or organizations. Therefore, by understanding these factors, the stakeholders can develop potential strategies to enhance users' engagement with the new technology and assist in the transition to e-invoicing.

### ***E-invoicing***

E-invoicing is viewed as part of the government's initiative for digital innovation in taxation and the mandatory e-invoicing led to a significant decrease in cross-border fraud (Heinemann & Stiller, 2025). E-invoicing makes it easier to send billing information automatically between businesses and tax authorities, which helps reduce costs, improve how billing and payments work together, and increase the accuracy and security of information (Bellon et al., 2022). Globally, the implementation of e-invoicing aims to curb tax evasion, enhance transparency and compliance, and streamline tax collection (Heinemann & Stiller, 2025; Khaled, 2024; Panjaitan & Rialdy, 2024). In Asia, the digitalization of e-invoicing focuses on improving tax compliance, reducing fraud, and rationalizing corporate procedures (Ali & Singh, 2024). For example, the implementation of e-invoicing in Indonesia has a significant effect on taxpayer compliance and minimizes the misuse of tax invoices by fictitious companies (Panjaitan & Rialdy, 2024). Such developments streamline corporate processes and create a more equitable tax environment, ultimately contributing to economic growth and stability across the region. Analysis of previous studies of e-invoicing are summarised in Table 1:

**Table 1: Analysis Of Previous Studies Of E-invoicing**

<b>Author(s)</b>	<b>Country</b>	<b>Objective</b>	<b>Finding</b>
Heinemann & Stiller (2025)	Italy	To examine the impact of e-invoicing on cross-border value-added tax fraud.	The introduction of mandatory e-invoicing led to a significant decrease in cross-border fraud, which served as a crucial justification for other countries to implement this measure.
Ali & Singh (2024)	Malaysia	To examine the impacts of e-invoicing, as well as its benefits and challenges, regulatory frameworks, and technological advancements.	E-invoicing offers efficiency, cost savings, and environmental benefits but faces system integration, security, and compliance issues.

Panjaitan & Rialdy (2024)	Indonesia	To evaluate the impact of e-invoicing on taxpayer compliance.	The implementation of e-invoicing has a significant effect on taxpayer compliance.
Bojanc et al., (2024)	Slovenia	To investigate e-invoicing adoption among businesses and explore why its adoption remains limited.	The organizations viewed e-invoicing as important, but they faced barriers to its adoption due to the business environment and a lack of awareness and knowledge regarding its implementation.
Khaled (2024)	Egypt	To examine the implementation of the electronic invoice tax system and its influence on taxpayer compliance by highlighting the mediating role of taxpayer satisfaction	A positive correlation between the implementation of an e-invoice tax system and taxpayer compliance. E-invoicing improves recordkeeping and mitigates the likelihood of tax evasion, thereby fostering a more compliant taxpayer.
Bellon et al., (2022)	Peru	To evaluate the impact of switching from paper to e-invoicing on firm tax compliance and performance.	E-invoicing increased 5% in the first year of adoption for reported sales, purchases, and value-added tax among small firms and high-risk non-compliance sectors.
Giang et al., (2022)	Vietnam	To examine the effect of perceived usefulness, perceived ease of use, and perceived risk on the effectiveness of e-invoice implementation.	The user's perception of the usefulness, ease of use, and risk positively affects the effectiveness of e-invoice implementation.

### ***E-invoicing in the Malaysian Context***

Malaysia plans to gradually implement e-invoicing starting in August 2024, with all enterprises expected to fully adopt it by 2027. San et al. (2023) report that following the announcement of Budget 2023, Malaysia decided to implement e-invoicing in phases to align with global trends in tax administration. The three phases are the pilot phase, partial rollout, and final implementation of e-invoicing to control complexity and guarantee seamless adoption among the business taxpayers (Ali & Singh, 2024). Despite Malaysia's shift to a global e-invoicing trend, its progress remains slower than Asian countries like Singapore, Indonesia, Vietnam, and the Philippines (San et al., 2023). Therefore, the SMEs need to be prepared to shift to technological transformation and innovation. The following outlines the e-invoicing implementation timeline provided by the Inland Revenue Board of Malaysia (IRBM) as shown in Table 2.

**Table 2: E-invoicing Implementation Timeline**

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 RM500,000 and up to RM25 million	1 July 2025
Taxpayers with an annual turnover or revenue of up to RM500,000	1 January 2026

Source: [www.hasil.gov.my](http://www.hasil.gov.my)

### ***Benefits of e-invoicing for SMEs***

The implementation of e-invoicing provides advantages for small and medium-sized enterprises (SMEs). The automation of e-invoicing enhances productivity, diminishes administrative expenses, and fosters sustainability (Ali & Singh, 2024). Furthermore, digital e-invoicing mitigates human errors while improving accuracy and cash flow management. The implementation of e-invoicing has resulted in cost reductions of up to 80% compared to traditional paper invoice processing (Billentis, 2017). E-invoicing is a crucial instrument for governments to foster trust and ensure tax compliance, as tax authorities can monitor corporate activities in real time (Hesami et al., 2024). The e-invoicing system's simplicity and practicality assist entrepreneurs in meeting their tax obligations (Panjaitan & Rialdy, 2024). Thus, e-invoicing reduces the misuse of invoices by negligent enterprises, as taxpayers submit accurate invoices that align with their activities. Consequently, e-invoicing offers numerous benefits; however, enterprises, particularly small and medium-sized enterprises, must surmount various challenges to embrace digital transformation and preparedness.

### ***Challenges by SMEs in Adopting e-invoicing***

Although e-invoicing is an essential tool for businesses, SMEs encounter many challenges using the system. The challenges are related to budgetary constraints, technological limits, lack of awareness and expertise and SMEs' opposition to change to the new system. Therefore, the government is highly crucial in supporting SMEs to facilitate the transition to digital platforms (Hesami et al., 2024).

### ***Financial Constraints and Limited Capital Resources***

SMEs with limited resources and financial constraints struggled to manage the business smoothly and upgrade the digital invoicing processes. According to Roslan et al. (2024), the significant upfront costs associated with implementing new software reduce SMEs' competitiveness, hinder their advancement in the digital market, and disrupt their operations, leading to challenges in adhering to e-invoicing requirements. Ali & Singh (2024) assert that costs represent the primary obstacles for businesses, particularly for SMEs with constrained financial resources, in the implementation of the e-invoicing system. Siang (2024) adds that the cost of software procurement, training workers, and possibly hiring external experts imposes financial burdens on SMEs, especially those still recovering from the financial effects of the Covid-19 epidemic. Consequently, inadequate resources and budgetary constraints can delay the digital acceptance of e-invoicing among SMEs.



### ***Limited Technological Infrastructure***

Many SMEs found inadequate technological support as they moved to the e-invoicing system. According to Siang (2024), upgrading to e-invoicing can be expensive and challenging for smaller companies since SMEs sometimes depend on simple accounting tools or manual book-keeping. Ali & Singh (2024) underline that among SMEs in the integration of e-invoicing systems, obsolete or highly customized infrastructure, cyberattack and technical complexity are common challenges. Roslan et al. (2024) claim that limited access to digital infrastructure particularly for SMEs in rural areas causes the change to e-invoicing to be challenging. Limited technological infrastructure thus makes it difficult for SMEs to implement the e-invoicing system.

### ***Lack of Awareness and Expertise***

The digital shift to e-invoicing requires both knowledge and capital as well as technological support. Siang (2024) claims that SMEs may lack awareness of the technical knowledge needed in the acceptance of digital transformation or the e-invoicing requirements. Thus, SMEs find it difficult to follow new rules because of insufficient guidance and support from expertise. Roslan et al. (2024) highlight the insufficient digital technology experience of SMEs, leading to the ineffective utilization of e-invoicing systems. Employee training is crucial for the implementation of the new system, nonetheless, it can be time-consuming and may divert resources from the primary operations of SMEs.

### ***Resistance to Change***

The successful application of the new system among SMEs depends on top management's support. Top management is the decision maker on whether to embrace new technologies for the company (Amron et al., 2019). Furthermore, it is difficult to obtain top management approval since the new system requires resources for adoption. Wil et al. (2024) highlight that the main obstacle in the adoption of new norms is opposition to change since companies that used the conventional invoicing system could oppose digital transformation. Therefore, resistance to change within SMEs may contribute to low motivation for adoption of the e-invoicing system.

### ***Impacts of e-invoicing***

The shift to e-invoicing for SMEs is a step towards tax digitalization and maintaining competitiveness. The implementation of e-invoicing is transforming traditional invoicing methods, which have significant impacts on SMEs and the government, as well as the IRBM.

### ***Impacts of e-invoicing to SMEs***

The transition to e-invoicing resulted in substantial cost savings for businesses as compared with traditional invoicing methods (Billentis, 2017). In addition, SMEs can benefit from e-invoicing to improve tax compliance by integrating with tax authorities and reducing penalties and audits (Ali & Singh, 2024). However, the new compliance costs will appear during the transition to tax digitalization. According to Mansor and Hanefah (2008), tax compliance costs are the additional expenses associated with complying with the tax laws. A study conducted by Palupi and Darwanto (2017) found that e-invoicing is a new system in which taxpayers incurred costs for the adaptation process. The tax compliance costs increased to 3.4 percent in the six months after using the e-invoicing. Thereafter, the tax compliance costs can be lower when the taxpayers and tax authorities are able to adapt to the new system. The increased compliance costs may not be a problem for the big companies but may pose a heavy burden for SMEs that

have limited financial resources (Ali & Singh, 2024). Therefore, the government should ensure that the extra burden of tax compliance costs does not hinder the growth and survival of SMEs.

### ***Impacts of e-invoicing to the Government***

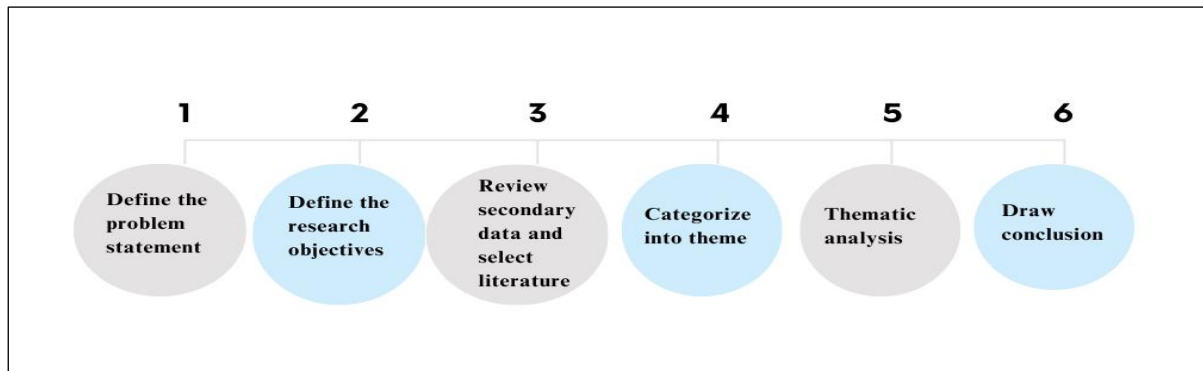
The digitisation of invoices assists the government in reducing the possibility of underreporting or tax evasion by tracking business transactions in real time (Ali & Singh, 2024). This contributes to the efficiency of tax collection and enhances the regulatory compliance of the businesses. Abbas et al. (2024) conducted a study on the role of e-invoicing in reducing tax evasion and the extent of its impact on tax revenues in Iraq's tax system. The study found that tax revenues increase as the e-invoicing mitigates the risks of tax evasion among taxpayers. Additionally, e-invoicing has an impact on the speed of collection and increases the tax revenue process in the digital transformation environment. Fuad (2024) states that e-invoice implementation in Italy has contributed to stabilising and slightly improving tax collection. Furthermore, e-invoicing appears to be positive for the long-term effect, with increased tax revenue and better transparency in financial transactions.

### ***Impacts of e-invoicing to the IRBM***

The adoption of e-invoicing contributes to the significant impact on aspects of tax administration. Fuad (2024) asserts that e-invoicing has a deterrent effect on tax evasion, whereby each transaction leaves a digital audit trail, and this makes it more difficult to hide or alter data. Tax authorities can examine e-invoicing to identify inconsistencies and suspicious patterns, thereby facilitating investigations and mitigating tax evasion. Consequently, transitioning from traditional invoicing methods to e-invoicing improves tax compliance and tax administration. The implementation of e-invoicing in Malaysia occurs in phases to improve tax administration management efficiency, aligning with the key focus on strengthening the digital infrastructure and digitising tax administration (Inland Revenue Board of Malaysia, 2025). Consequently, e-invoicing enhances transparency within the tax system.

### **Methodology**

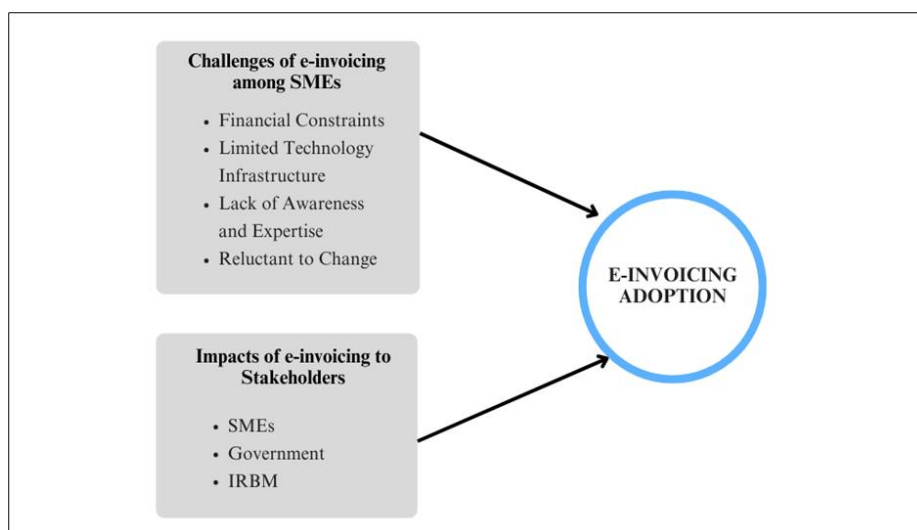
This conceptual study was based on a review of secondary data. The relevant information was gathered from existing and prior journal articles, websites, and government reports. These resources are accessible through online databases such as ScienceDirect, Emerald Insight, and Google Scholar, as well as the official websites of IRBM and SME Corporation Malaysia. The researchers conducted a thorough examination of these resources to understand the concepts surrounding e-invoicing, analyse the challenges faced by SMEs in using the new system, and evaluate its impacts on SMEs, government entities, and tax authorities. Content analysis was used in this study to identify common themes of the benefits of e-invoicing, challenges of adopting e-invoicing among SMEs and its impacts on the stakeholders. The study also used comparisons across studies to identify consistency and gaps, as well as the thematic analysis to interpret the findings. These techniques contribute to deeper understanding of e-invoicing within the SMEs context, highlighting not only its benefits but also the challenges that hinder its adoption by SMEs. This finding also aims to identify the impact of its e-invoicing on the stakeholders and provide potential strategies to support the smooth transition to digital transformation. The following outline the research methodology process for this study:



**Figure 1: Research Methodology Process**

### Findings

The transition to e-invoicing among SMEs presents several challenges, especially for the smaller businesses in rural or less developed areas. The challenges include financial constraints and resources, limited technological infrastructure, inadequate awareness and expertise, and resistance to change in the adoption of e-invoicing among SMEs. The digital transformation required huge investment to upgrade to the new system, resulting in slow acceptance among SMEs. Additionally, without a clear understanding of the benefits of e-invoicing, SMEs are opposed to change to tax digitalization that may impose an adverse impact on their growth and competitiveness. The previous studies also found that the impact of e-invoicing varies for different stakeholders. The transition to tax digitalization improved tax compliance among SMEs. However, at the initial stage, the compliance cost increases, which can burden SMEs as they adapt to the new system. Additionally, e-invoicing can enhance tax revenues for the government because it reduces tax evasion among taxpayers. The government can use the tax revenues to regulate economic growth and national development. For IRBM, e-invoicing enhances transparency within the tax system and tax reporting. These impacts need to be communicated clearly to ensure stakeholders understand the potential benefits, which is essential for the successful implementation of e-invoicing in Malaysia. Figure 2 depicts the model for the proposed study:



**Figure 2: E-Invoicing Implementation: Adoption Challenges among SMEs and Implications for Stakeholders**



## Conclusion

In the contemporary era, the business, industrial, and governmental sectors are increasingly embracing technological advancements and transformation. The Malaysian government is preparing for a tax reform to gradually implement e-invoicing, commencing in 2024, to conform with global digital trends. This study thoroughly examines the challenges of e-invoicing adoption among SMEs and highlights the consequences of the new system for the stakeholders. The findings align with its objectives, and the transition to e-invoicing has a profound effect on tax compliance, leading to enhanced tax revenues, reduced tax evasion, and more effective tax administration. SMEs encounter various challenges, such as limited financial resources, inadequate technological infrastructure, insufficient awareness and expertise, and resistance to the adoption of digital tax solutions. This study contributes to the growing body of literature on taxation and digital transformation by providing insights into the factors that hinder the adoption of e-invoicing among SMEs. Additionally, this study might assist the stakeholders and tax authorities in the potential strategies to facilitate smooth transition to e-invoicing and to overcome the hurdles essential for the success of the new system. It is crucial for the business owners to equip them with the knowledge to navigate the e-invoicing complexity. The preparedness and acceptance of e-invoicing, particularly among SMEs, have become essential elements in ensuring its effective implementation. In the future, all businesses in Malaysia are expected to use e-invoicing systems in their operations. The successful implementation of the new system depends on the acceptance of the changes, especially for SMEs to understand the benefits and functionalities of e-invoicing. Therefore, it is essential for governmental and tax authorities to establish supportive policies, including training programmes and seminars, aimed at supporting SMEs in the integration of e-invoicing within their operational systems. This initiative has the potential to improve acceptance and ease the transition to the new system, ultimately benefiting a range of stakeholders over time. By fostering a collaborative environment, these initiatives can assist SMEs in navigating initial challenges, thereby resulting in enhanced efficiency, better compliance, and a more transparent tax framework that contributes positively to the economy.

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