



NRS sets 31 July

Deadline for Large Taxpayers to Comply with E-Invoicing



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The Nigeria Revenue Service (NRS) has announced 31 July 2026 as the deadline for large taxpayers to fully comply with the national electronic invoicing (e-invoicing) and Electronic Fiscal System (EFS) framework.



Who Does This Apply To?

The compliance deadline applies to **large taxpayers**, defined by the NRS as companies with an **annual gross turnover of ₦5 billion or more**.

The NRS has also confirmed that it has commenced compliance monitoring to assess adherence to the e-invoicing requirements.



What Does Compliance Involve?

Large taxpayers are expected to:

- Complete onboarding on the **NRS Merchant Buyer Solution (MBS)**.
- Integrate their systems through approved **Access Point Providers (APPs) or Systems Integrators (SIs)**.
- Complete all required validation and testing activities.
- Begin transmitting electronic invoices through the NRS platform in accordance with the prescribed standards.



Receiving Compliant Invoices

Compliance also extends beyond issuing invoices.

Businesses are expected to ensure they receive only compliant electronic invoices from suppliers, each containing a valid Invoice Reference Number (IRN) issued through the NRS e-invoicing framework.



Failure to Comply

The NRS has indicated that businesses which fail to comply by the deadline **may be subject to regulatory and enforcement actions** in accordance with the applicable tax laws and regulations.

Affected taxpayers are therefore encouraged to complete all outstanding onboarding and integration activities before **31 July 2026**.



Why This Matters

The e-invoicing framework forms part of the NRS' broader efforts to modernise tax administration through digitalisation, improve tax compliance, and enhance transparency across the tax system.

Businesses within scope should assess their implementation status and take the necessary steps to ensure timely compliance.





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