

TAX ARTICLE

FIRS E-INVOICING: ONBOARDING PROCESS
COMMENCES AUGUST 1ST, 2025

INTRODUCTION

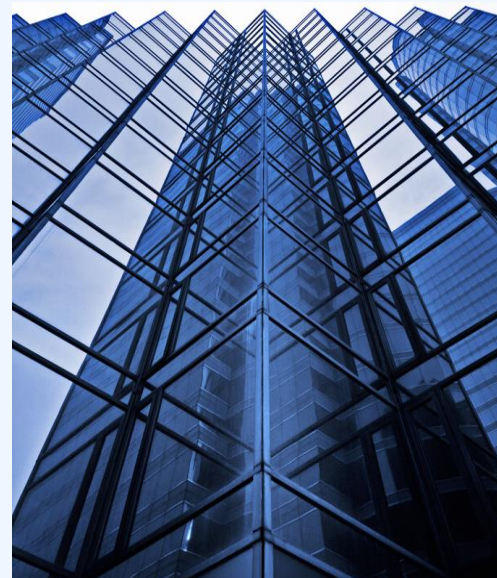
The Federal Inland Revenue Service (FIRS) commences the launching of the National E-Invoicing initiative, known as the **FIRS Merchant Buyer Solution on the 1st of August, 2025**; as part of the ongoing efforts of the FIRS to enhance tax compliance and streamline administration. This is in accordance with section 158 of the Nigeria Tax Act, 2025, which requires a taxable person making a taxable

supply to implement the fiscalisation system deployed by the Service in accordance with Nigeria Tax Administration Act.

This initiative will commence with **Large Taxpayers**, defined as businesses with an annual turnover of **₦5 billion** and above.

The initial implementation phase will help all stakeholders identify potential operational challenges in the solution, before extending same to smaller businesses. The overall goal is to increase transparency, reduce revenue leakages, and simplify the tax reporting process.

Effective **1st of August, 2025**, all Large Taxpayers are required to adopt the e-invoicing system. To comply, affected businesses must register on the FIRS platform, integrate their invoicing systems, and begin generating, validating, and submitting invoices in real time through designated e-invoicing channels.



See link to Vol. 1 of our Article on the Nigeria's E-Invoicing Revolution: The Merchant Buyer's Solution
<https://tacgroupng.com/wp-content/uploads/2025/05/TAC-Tax-Newsletter-003.pdf>



IMPLICATION OF E- INVOICING FOR BUSINESSES

- **Enhanced Compliance:** E-invoicing enables real-time audit trails, reducing opportunities for tax evasion and fraud.
- **Improved Efficiency:** Automating the invoicing process minimizes manual errors, reduces operational costs, and increases overall efficiency.
- **Global Standards:** The system aligns with OECD guidelines, facilitating cross-border transactions and improving international credibility.
- **Standardization & Transparency:** A unified invoicing format promotes consistency and increases transparency in tax administration.

ONBOARDING STEPS

Large taxpayers must follow the steps below to onboard successfully:

1. **Visit** the FIRS portal at e-invoice.firs.gov.ng
2. **Click** “Enable Me for E-Invoicing” and complete the enablement form. You will receive a confirmation email once your account is created.
3. **Login** to the portal and accept the standard agreement to proceed to your dashboard.
4. **Manage APP:** Go to “Manage Access Point Provider (APP),” review, and configure permissions for your selected APP.
5. **API Keys:** Navigate to Developer Settings to review and copy your API keys for system integration.
6. **Cryptographic Keys:** Generate, name, and download your cryptographic keys, which will be used to digitally sign invoices and maintain invoice integrity.
7. **System Integrator Access:** If using a System Integrator (SI), grant them access by adding their credentials under the “SI” tab.
8. **Begin** issuing e-invoices via the portal.

CONCLUSION

The introduction of e-invoicing is a significant leap forward for Nigeria's digital tax ecosystem. It fosters transparency, enhances cross-border business relationships, and curbs revenue leakages. Additionally, it enables real-time economic data collection, empowering better fiscal policy decisions.

Businesses are encouraged to act promptly to meet compliance requirements and take full advantage of the benefits the system offers.

Click here to read [Nigeria's E-Invoicing Revolution Volume 1 May 2025](#)

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