



Regulatory update: NRS releases phased schedule for e-Invoicing and electronic fiscal system (EFS)

Introduction

The Nigeria Revenue Service (NRS), through a public notice issued on 17 February 2026, has released the official implementation timeline for the phased rollout of the e Invoicing and Electronic Fiscal System (EFS) across all categories of taxpayers.

The notice expands the scope of mandatory onboarding beyond **Large Taxpayers (≥ N5 billion)** previously announced in the July 2025 circular to now include **Medium Taxpayers (N1 billion – N5 billion)** and **Emerging Taxpayers (below N1 billion)**. The expansion follows the progress recorded with the onboarding of large taxpayers, many of whom have started successful transmission of invoices to the NRS MBS platform.

The mandate for nationwide e-invoicing and fiscal digitalisation is anchored on Section 23 of the Nigeria Tax Administration Act (NTAA), which empowers

the Service to deploy an Electronic Fiscal System (EFS) for the administration and collection of taxes. In addition, Section 157 of the Nigeria Tax Act (NTA) obligates every taxable person making a taxable supply in Nigeria to implement the fiscalisation system deployed by the Service.

Key updates from the new circular

1. Phased rollout applicable to all taxpayer categories

The circular formally introduces timelines for: **Large Taxpayers, Medium Taxpayers and Emerging Taxpayers**. Each category is assigned a defined pilot period, go live date, and compliance enforcement period.

2. Implementation timeline

The NRS will implement the e-Invoicing and EFS in a structured and phased manner as shown below:

Taxpayer Category	Annual Turnover Threshold	Stakeholder Engagement	Pilot Rollout	Go Live	Post Go Live Review	Compliance Enforcement
Large Taxpayers	Above N5bn	Completed	Completed	Completed	Jan – Mar 2026	Apr – Jun 2026
Medium Taxpayers	N1bn – N5bn	Jan – Mar 2026	Apr – June 2026	1 July 2026	Oct – Nov 2026	Jan – Mar 2027
Emerging Taxpayers	Below N1bn	Jan – Mar 2027	Apr – June 2027	1 July 2027	Oct – Nov 2027	Jan – Mar 2028

Notes:

- Timelines remain subject to adjustments by NRS based on operational readiness and stakeholder feedback.
- Detailed onboarding guidelines and technical specifications will be issued ahead of each phase.

3. Compliance expectations

All taxpayers within the applicable turnover bands must:

- Complete onboarding during their assigned window.
- Integrate existing invoicing/accounting systems with the NRS-approved EFS framework.
- Ensure real-time issuance, validation, and submission of invoices through the authorised channels from their go-live dates.

Failure to comply within the stipulated timeline may trigger regulatory sanctions in line with the relevant tax laws.

How we can support you

Given the scale, technical requirements, and regulatory expectations of the e-Invoicing and EFS nationwide rollout, organisations are encouraged to begin preparations immediately. Our firm is available to provide end to end assistance, including:

- Readiness assessments and system impact reviews.
- Support with NRS onboarding and documentation.
- ERP/API integration support and technical coordination.
- Training for internal teams on compliant e invoice processes.



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