



REV 360 by NRS: Transforming taxpayer engagement through digital self service innovation

Prior to June 2021, tax administration in Nigeria was largely manual, resulting in inefficiencies, delays, and limited transparency. In a bid to modernize the system and address challenges in manual tax filing, the Nigeria Revenue Service (NRS) launched TaxPro Max (TPM) in June 2021 as a one-stop online tax administration platform to automate tax processes in Nigeria. Since its deployment, TaxPro Max has been used for e-filing, generation of payment reference numbers, processing of Tax Clearance Certificates (TCC), and tax registration for non-resident taxpayers as well as Nigerian companies assigned Tax Identification Numbers (TINs) by the Corporate Affairs Commission (CAC) after 1 September 2023.

Despite these improvements, TaxPro Max has faced operational and functional challenges, including system downtime, complex filing processes, limited automation, and delays in taxpayer registration and compliance workflows. These gaps have increased compliance risks, created administrative bottlenecks for businesses, and affected the overall taxpayer experience.

With the implementation of the Nigeria Tax Act (NTA) and Nigeria Tax Administration Act (NTAA), which introduced expanded compliance obligations, enhanced reporting requirements, and a more robust enforcement framework, the limitations of TaxPro Max have become more pronounced. In response, the NRS has now introduced Rev360, a modernised digital tax platform designed to transform taxpayers'

engagement by delivering a more streamlined, automated, and reliable framework aligned with the new tax reforms. The platform, which is scheduled to go live on 30 April 2026, marks a significant step toward a fully digital, self-service-driven tax administration ecosystem in Nigeria.

Key features and expectations

- 1. Seamless onboarding and migration:** Rev360 enables the automatic onboarding and migration of existing taxpayers to the platform, while new taxpayers can register seamlessly using verified data from recognised national databases such as the Corporate Affairs Commission (CAC) and the National Identity Management Commission (NIMC). Once registered, users gain access to multiple tax services from a single dashboard.
- 2. Self-service account management:** The platform allows taxpayers to update their profile information electronically without the need for a physical visit to the tax office, subject to approval by the designated Tax Controller at the taxpayer's assigned tax office. Rev360 also facilitates online requests for change of assigned tax offices, enhancing flexibility and administrative efficiency.
- 3. End-to-end tax management:** The platform delivers comprehensive, end-to-end tax management, covering tax filing and monitoring, secure document sharing, tax refund requests

throughout the compliance lifecycle.

4. **Structured tax filings:** It also introduces a smarter and more efficient approach to tax filing through the use of structured Excel templates. For example, the enhanced Value Added Tax (VAT) schedule now includes fields for VAT attribution, dedicated sheets for imported purchases populated with Form M details for input VAT claims, and integrated reporting for withholding VAT, all consolidated within a single VAT worksheet.
5. **Managing tax consultants:** Rev360 enables business managers to securely grant access to their tax representatives or consultants without sharing login credentials. This approach enables effective collaboration with external advisors while eliminating the risks associated with password sharing.

Effective adoption and responsible use

The effectiveness of Rev360 will depend not just on its technical design, but on how well it is adopted and utilised by all stakeholders.

For taxpayers, the platform provides a simplified, transparent way to identify, manage, and resolve tax obligations, reducing unnecessary physical interactions and building confidence in the tax system. Continuous taxpayer education and support will be critical to unlock the platform's full benefits.

For the Revenue Service, Rev360 presents a pathway to improved efficiency and long-term sustainability through the digitisation and centralisation of tax administration processes. The platform is expected to deliver real time visibility into taxpayer activities, reduce manual processing and errors, enhance compliance through automated validations, and support risk based audits using structured data.

Rev360 is also designed to support tax professionals and consultants by providing secure, role-based access to client tax records, filings, and audit histories through a single dashboard. The platform offers specialised tools to streamline client

management, reduce administrative burdens, and enhance engagement with the Nigeria Revenue Service. Responsible use of these features is expected to promote ethical representation, accurate filings based on validated data, and transparent, compliant interactions with the tax authority.

As anticipation around Rev360 continues to grow, there is a strong expectation that existing taxpayers' data, including Withholding Tax (WHT) credit notes, tax losses, fixed assets balances, unutilized capital allowances, and VAT credits, will be seamlessly migrated from TaxPro Max to Rev360. Ensuring data continuity and completeness will be critical to maintaining taxpayer trust and avoiding disruptions to compliance.

Conclusion

Rev360 represents a decisive step in Nigeria's journey toward a modern, efficient, and transparent tax administration system. By addressing the limitations of previous platforms and aligning digital infrastructure with the requirements of the NTA and NTAA, Rev360 positions the Nigeria Revenue Service to deliver improved service, enhanced compliance, and stronger revenue assurance.

The success of the platform will depend on effective data migration, sustained stakeholder education, and responsible use by taxpayers, consultants, and administrators. If well implemented and continuously improved, Rev360 has the potential to simplify compliance, strengthen trust between taxpayers and the tax authority, and establish a scalable foundation for a fully digital, self-service-driven revenue administration ecosystem in Nigeria.

Existing taxpayers on TaxPro Max are advised to look out for their login credentials from the NRS upon automatic migration to Rev360 by 30 April. Upon access, taxpayers should log in promptly, change the one-time password, and verify that all historical data from TaxPro Max has been fully migrated to Rev360. Taxpayers are also encouraged to consult their tax advisors where any concerns arise regarding the use of the Rev360 platform.



Peter Nwofia
Partner, Tax & Regulatory Services
Peter.nwofia@forvismazars.com



Ajibola Sogunro
Partner, Tax & Regulatory Services
Ajibola.sogunro@forvismazars.com

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