



FEDERAL INLAND REVENUE SERVICE

OFFICE OF THE EXECUTIVE CHAIRMAN

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PUBLIC NOTICE

EXTENSION OF DEADLINE FOR ON BOARDING AND TRANSMISSION OF E-INVOICES UNDER THE NATIONAL E-INVOICING & ELECTRONIC FISCAL SYSTEM (EFS) REGIME FOR LARGE TAXPAYERS

The Federal Inland Revenue Service (FIRS) wishes to notify all Large Taxpayers (businesses with annual turnover of ₦5 billion and above) of the extension of the deadline for onboarding and transmission of electronic invoices under the National E-Invoicing Solution (Merchant-Buyer Solution).

Following the successful go-live of the e-invoice platform on 1st August 2025, and in recognition of the genuine efforts made by many taxpayers who encountered operational constraints in meeting the initial deadline, the FIRS Management has approved a three (3) months extension of the compliance deadline.

Accordingly, all eligible Large Taxpayers are now required to complete onboarding, integration, and commence real-time transmission of electronic invoices to the FIRS through the MBS platform on or before **1st November 2025**.

This extension is granted in the spirit of encouraging voluntary compliance with tax laws and to allow for a more inclusive and seamless transition to the e-invoicing regime.

The FIRS remains committed to supporting taxpayers through stakeholder engagements, technical assistance, and continuous training. Taxpayers are encouraged to take advantage of this extension to finalize all necessary integration and compliance procedures.

For technical support and additional information, please visit: <https://www.einvoice.firs.gov.ng>

Signed:
Zacch Adedeji, Ph.D
Executive Chairman
Federal Inland Revenue Service (FIRS)