



FAQs

ECO FISCAL SYSTEM(EFS) FOR HOTEL OCCUPANCY AND RESTAURANTS CONSUMPTION TAX

1) What is Eco Fiscal Solution or System otherwise known as Fiscalization?

Eco Fiscal Solution (EFS) is a software developed by the LIRS solely for automating Consumption tax collection in Lagos State. The 2017 Hotel Occupancy and Restaurants Consumption Tax (HORCT) regulations are the legal framework used in designing EFS, which, when integrated with a Point of Sales system, records all the transactions of a commercial outlet under HORCT and transmits records of each transaction to the Online Tax System in real-time.

2) What is the LIRS Online Tax System (OTS)?

The LIRS Online Tax System (OTS) is a real-time database monitoring system for observing live transactions. All Collection Agents invoices are visible in real-time on the Online Tax System. EFS plays a vital role in OTS by transmitting records of all the transactions to OTS. All LIRS officials involved in consumption tax collection have login credentials to the OTS.

The LIRS website is www.lirs.gov.ng

3) What is the LIRS POS application?

The POS Application is a Point of Sales system integrated with EFS. POS app sales are immediately visible on the Online Tax System (OTS). The application can be web-based, mobile, or hosted on a handheld POS device.

4) Which category of Collecting Agents use the LIRS POS application?

Collecting agents with non-existing infrastructure

5) Why do I need to comply with the EFS or Fiscalization?

(i) It is unlawful not to comply with the 2017 HORC regulations and the 2009 HORCT Law of the Lagos State.

(ii) Eco Fiscal Solution aims at ensuring efficiency and transparency in the collection of Consumption Tax in Lagos State. Furthermore, it allows Collecting Agents to track their day-to-day transactions.

6) What is the minimum requirement for compliance?

The minimum requirements for compliance are –

- a. Allow EFS to be integrated with existing Point of Sales systems.
- b. Internet connectivity for invoice upload.
- c. Making use of the LIRS POS application for Agents without existing POS.

7) Will EFS affect or interfere with the Invoicing/Accounting System of the Collecting Agents?

No, it will not.

8) What happens if EFS fails?

The Collecting Agent should immediately report to LIRS customer care by calling **0700 2255 5477** or email **info@lirs.net** for necessary technical support. It is in the best interest of the Collecting Agent to do so as soon as possible. As manual receipts and other non-electronic record-keeping format(s) will not be acceptable.

9) What are the penalties for non-compliance with Fiscalization?

The penalty for non-compliance shall be imprisonment or a fine of Two Million Naira (=N= 2,000,000.00) or both.

10) What are the benefits of Fiscalization to Collecting Agents?

Collecting Agents will benefit from having unhindered access to information on all sales transactions conducted in their establishments. The information is visible irrespective of the location of owners or approved personnel. This allows transparency in the recording of sales transactions.

11) What are the benefits of Fiscalization to Consumers?

An assurance that consumption taxes charged on their purchases are appropriately remitted to government.

Future Consumer Reward Program

TECHNICAL QUESTIONS

12) Troubleshooting EFS when invoices are not syncing to OTS

An agent's invoices will not synchronise to the Online Tax System (OTS) if;

- (i). The EFS server is down. This will be noted by a red dot or synchronise button in front of the EFS server and each invoice.
- (ii). Agent is not connected to the internet. Without an internet connection, invoices will not synchronise from EFS to the Online Tax System (OTS).
- (iii) If parameters like database credentials, IP address, API keys, and server name of the Agent that was used in configuring EFS changes.

13) After Configuration, how can an agent determine whether EFS is connected to OTS?

- I. An Agent/LIRS official can determine whether EFS is connected to the LIRS Online Tax system (OTS). The green or red display beside the server button indicates this.
- II. This also serves as a way to monitor the connection of EFS to the LIRS Online Tax System (OTS).
 - Green light indicates successful connection.
 - Red light indicates unsuccessful connection.

14) On which operating systems can EFS be installed on?

EFS can only be installed on MAC, Linux & Windows 32 & 64-bit Operating System

15) Where can I download EFS?

Download the EFS executable from LIRS official website: (Ex. <https://horc.lirs.net/efs/efs-server-1-10-23.zip>)

16) How do I install EFS?

The following are the steps for installing EFS for agents/ merchants. You can install the EFS server on any platform (Windows, Linux, Mac).

- I. Download the EFS executable from LIRS official website –
(Ex. <https://horc.lirs.net/efs/efs-server-1-10-23.zip>)
- II. Install EFS by double-clicking on the installer (like “efs.exe” for Windows)
- III. Accept the installation location, terms & conditions.
- IV. Complete the installation by clicking on finish.

17) What are the classes of Collecting Agents?

There are two categories of Collecting Agents

(i). Collecting Agents with existing infrastructure or Point of Sales system (POS). These Agents have sales and inventory management systems like Oracle, QuickBooks, and EposNow.

These are the Agents whose POS will be integrated with EFS.

(ii). Collecting Agents with non-existing infrastructure or no Point of Sales system (POS). These Agents have no sales and inventory management system in place. They rely on manual sales & inventory management methods like Excel sheets and logbooks.

These Agents will be provided with the LIRS Point of Sales (POS) application.