

Tax Alert

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LIRS launches eTax

The Lagos State Internal Revenue Service (LIRS) issued a Public Notice on Wednesday, 25 September 2019, informing the general public of the launching of its Enterprise Tax Administration System (eTax). The eTax portal can be accessed via etax.lirs.net.

eTax is a digital tax administration and payment solution which would enable payment of all types of taxes due to the Lagos State Government, and has the following features and capabilities:

- Taxpayer registration with unique identification
- Instant issuance of treasury receipts
- Online annual returns filing for both individuals and corporate taxpayers
- Notification of taxpayer assessment, audit reports and liabilities
- Access to assessment details and objection status
- Emails and SMS notification for tax remittance and access to tax payment history
- In-built tax calculator for estimated self-assessment
- Ability to upload PAYE schedules, payments and print out treasury receipts
- Ability to upload withholding tax (WHT) schedules with receipts and view WHT credits

Comments

The introduction of eTax is a step in the right direction, as it would reduce tax compliance costs, increase the efficiency of revenue collection and improve the ease of paying taxes in Lagos State. Taxpayers would, therefore, do well to take advantage of the digital platform.

On its part, the LIRS should put in place effective measures to ensure that the transition to eTax is seamless. In this regard, a key issue that the LIRS must take cognizance of is the potential risk of digital exclusion that generally results from migration to digital platforms. It is, therefore, critical that the tax authority caters for taxpayers who may not be eTax-ready.

The LIRS must also ensure that the digitalisation of tax administration system is optimized for effective service delivery. For instance, the expectation is that the adoption of eTax would eliminate the bottlenecks that taxpayers currently face in obtaining and applying WHT credit certificates, processing employees' tax clearance certificates, and resolving tax audit issues.

On the whole, it would be a desirable future to see State tax authorities across the country leverage technology to improve the tax compliance process and boost their tax revenues.

Please click [here](#) to access the Public Notice.

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