

E-invoicing mandate in Nigeria | What does it mean for businesses?

In November 2024, the Federal Inland Revenue Service (FIRS) announced the adoption of the Merchant Buyer Solution (MBS), an e-invoicing initiative aimed at enhancing tax compliance, curbing revenue leakages and modernising financial transactions. FIRS announced that from July 2025, large taxpayers are required to send and receive invoices electronically in a structured format (e.g., pan-European public procurement online), enabling automatic and electronic processing between businesses. While we are uncertain if the July 2025 go-live date would be enforced and when other taxpayers will be required to comply with the e-invoicing mandate, the proposed tax legislation, which is awaiting assent by the President, requires taxpayers to comply with the mandate within 30 days of notice from the FIRS.

Key questions for consideration

Are you impacted by the e-invoicing mandate?

How does the e-invoicing mandate impact your business?

Do you understand all the legislative requirements for e-invoicing?

Is your enterprise invoicing system compatible for e-invoicing?

What steps can businesses take to prepare?

Assess

- Determine if the business is impacted by the e-invoicing mandate.
- Understand the e-invoicing requirements.
- Assess the implications for your organization across tax, finance, legal, technology and operations.

Strategize

- Gather the key stakeholders across departments (IT, finance, tax, legal, sales...)
- Brainstorm and develop a comprehensive e-invoicing strategy
- Determine the level of external (tax and technology) support required

Operationalize

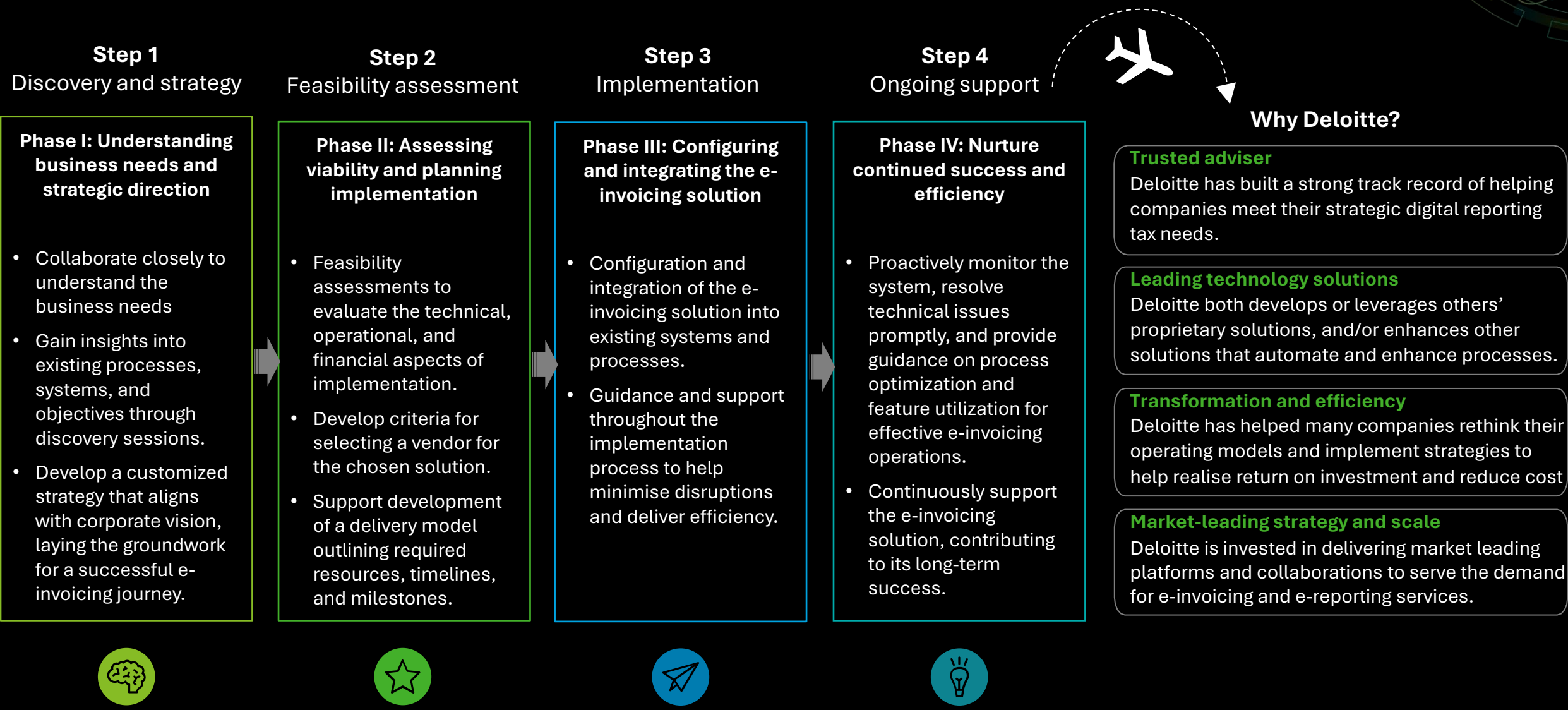
- Train / assign e-invoicing SMEs within your organization
- Register your business on the FIRS e-invoicing website
- Engage system integrators and access point providers to implement e-invoicing system (where applicable)

Who is impacted?

- Large taxpayers (for the initial roll-out phase. Other taxpayers expected to follow afterwards.
- Types of business relationships (B2C and B2B)
- Type of transactions: Local, cross border*

E-invoicing implementation and compliance | How can Deloitte help?

Leveraging our global network of e-invoicing, technology and indirect tax professionals, we are positioned to provide end-to-end support throughout the digitalization process and in the development of a centralized strategy for e-invoicing.





Our team

E-Invoicing specialists

To find out more about our e-invoicing offerings, please contact your usual Deloitte contact. You may also contact the team below.



Yomi Olugbenro

West Africa Tax Leader

+234 (0) 1 904 1724

yolugbenro@deloitte.com.ng



Olukunle Ogunbamowo

Partner, Tax Technology

Consulting

+234 (0) 1 904 2133

oogunbamowo@deloitte.com.ng



Chijioke Odo

Partner, Indirect Tax

+234 (0) 1 904 2100

codo@deloitte.com.ng



Kolawole Soremekun

Manager, Tax Technology

Consulting

+234 (0) 708 037 1822

ksoremekun@deloitte.com.ng



Taiwo Coker

Manager, Indirect Tax

+234 (0) 902 381 7713

tacoker@deloitte.com.ng

Industry specialists

To find out more about how the e-invoicing mandate may affect your industry, you may contact our tax industry leaders.



Funke Oladoke

Partner, Life Sciences and
Health Care

+234 1 904 1703

foladoke@deloitte.com.ng



Patrick Nzeh

Partner, Technology,
Media & Telecommunications

+234 1 904 1714

pnzeh@deloitte.com.ng



Olumide Esan

Partner, Energy, Resources
and Industrials

+234 1 904 1736

oesan@deloitte.com.ng



Asiata Agboluaje

Partner, Government and
Public Services

+234 1 904 1890

aagboluaje@deloitte.com.ng



Oluwatosin Adedoyin

Partner, Financial Services

+234 809 015 8160

oadedoyin@deloitte.com.ng



Ibironke Orhiunu

Partner, Consumer

+234 805 622 4828

iorhiunu@deloitte.com.ng

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