

FREE RESOURCE · UPDATED OCTOBER 2026

NRS E-Invoicing Readiness Checklist

Find out where your business stands on Nigeria's e-invoicing mandate, and what to do next.

Tick each item you can say yes to. Anything left unticked is a gap to close before your enforcement date. It takes about ten minutes.

1 Know your tier and deadline

The NRS is bringing businesses onto its Merchant-Buyer Solution (MBS) in stages, by annual turnover.

Annual turnover	On the system from	Penalties enforced from
₦5bn and above	November 2025 (final deadline 31 July 2026)	Now
₦1bn to ₦5bn	1 July 2026	January to March 2027
Below ₦1bn	July 2027	2028

- ☐ I know which turnover band my business falls into.
- ☐ I know my go-live date and the date penalties start for my band.

2 Registrations and ownership

- ☐ My business has a valid Tax Identification Number (TIN).
- ☐ We are registered for VAT with the Nigeria Revenue Service (NRS).
- ☐ One named person in the business is responsible for e-invoicing compliance.

3 How you invoice today

- ☐ I know every place invoices are created: accounting software, spreadsheets, Word or PDF templates, or by hand.
- ☐ All invoices follow one consistent numbering sequence.
- ☐ We have a clear process for credit notes, cancellations and corrections.
- ☐ I know roughly how many invoices we issue each month.

4 Your data

Every e-invoice is checked before it reaches your customer. Missing or inconsistent details are the most common reason invoices are rejected.

- ☐ We hold the TIN, legal name and address of each business customer.
- ☐ Each product or service has the correct VAT treatment: standard-rated, zero-rated or exempt.
- ☐ Prices, discounts and VAT are calculated the same way on every invoice.
- ☐ Past invoices and records are stored safely and are easy to find.

5 Choosing a solution

You do not need an ERP system or developers to comply. Whatever you choose, check that it:

- ☐ Creates invoices in the structured electronic format the NRS requires, not just a PDF.
- ☐ Connects to the NRS Merchant-Buyer Solution through an NRS-accredited provider.
- ☐ Works without an ERP system or custom development, if you do not have one.
- ☐ Keeps working during network outages and sends invoices once you are back online.
- ☐ Shows the status of every invoice: validated, rejected or still pending.

6 Your action plan

Our turnover band

Our enforcement date

Person responsible

Solution chosen by (date)

Live on e-invoicing by (date)

Gaps in sections 3 to 5 usually take the longest to fix, so start there.

Key terms

MBS (Merchant-Buyer Solution)

The NRS platform that checks and validates e-invoices.

CSID (Cryptographic Stamp)

A digital stamp proving the NRS cleared the invoice.

Accredited provider

A company approved by the NRS to send invoices to the MBS for you.

IRN (Invoice Reference Number)

The unique number the NRS gives each validated invoice.

QR code

Printed on the invoice so anyone can check it is genuine.

Input VAT

VAT your customer can reclaim, but only on validated invoices.

Want help closing the gaps?

Book a free consultation with the Feezka team. We will go through your answers with you and map out the simplest path to compliance for your business.

Book your free consultation: feezka.com/get-a-consultation

This checklist is a general guide based on NRS guidance as of October 2026. It is not legal or tax advice. Confirm current requirements with the NRS or your tax adviser.