



Tax Alert



Extension of Deadline for e-Invoicing Compliance for Large Taxpayers

The Federal Inland Revenue Service (FIRS) has extended the deadline for large taxpayers -defined as businesses with annual turnover of ₦5 billion and above - to comply with the National E-Invoicing & Electronic Fiscal System (EFS). The deadline, which was initially set for **1st August 2025**, is now **1st November 2025**. The decision for extension has been made to accommodate operational challenges faced by taxpayers and to promote voluntary compliance. It also demonstrates FIRS's commitment to supporting stakeholders through engagement and technical assistance. Click [here](#) to download the notice on the extension.

KPMG Insights

The extension of the compliance deadline offers welcome relief to large taxpayers who have faced technical and operational challenges since the go-live of the e-invoicing regime. However, we do not think a 3-month extension will be adequate given the changes that will need to be made to processes, technology and comprehensive training of personnel. Many large taxpayers are still facing integration issues with the Merchant-Buyer Solution (MBS) due to legacy systems, vendor delays and internal matters. We, therefore, suggest an implementation date of 1 January 2026. The additional 2 months will go a long way in ensuring that affected taxpayers are ready for the implementation.

The new deadline of 1 November is close to year-end financial close for many companies. The holiday season in December may also cause disruptions as companies usually experience reduced staffing and increased operational load. A shift to 1 January 2026 will align with the start of the financial year for these companies and avoid disruptions while ensuring better focus on implementation. We are aware that similar transitions in other countries have taken 6-12 months given the complexity of implementation. A further extension will reinforce FIRS's commitment to inclusive and cooperative tax administration.

For further insights, you can access KPMG's detailed publication on the E-invoicing solution [here](#). KPMG stands ready to assist organizations in navigating the complexities of e-invoicing, ensuring full compliance with the evolving tax laws and regulations.

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