

NRS E-INVOICING

JULY DEADLINE COMPLIANCE CHECKLIST

For Finance Directors and CFOs of businesses with annual turnover above ₦1 billion

PHASE 2 GO-LIVE: JULY 1, 2026 | ENFORCEMENT: JANUARY 1, 2027

Businesses with annual turnover between ₦1 billion and ₦5 billion must connect to the NRS MBS platform by July 1, 2026. Businesses above ₦5 billion are already under active enforcement. Non-compliance carries financial penalties.

How to use this checklist: Click each checkbox as you complete the action. Work through this with your Finance Director, IT lead, and tax adviser.

URGENT — Act immediately

DO NOW — Within 2 weeks

SOON — Within 30 days

READY — Confirm & document

A. UNDERSTAND YOUR OBLIGATION

Action	Priority
Confirm your business is VAT-registered and identify your phase: Phase 1 (above ₦5B turnover), Phase 2 (₦1B–₦5B), or Phase 3 (below ₦1B, VAT-registered).	URGENT
Confirm your go-live date and enforcement date based on your phase.	URGENT
Identify all transaction types in scope: B2B, B2G, and B2C.	DO NOW
Confirm which entities or subsidiaries within your group fall within scope.	DO NOW
Obtain and share the NRS MBS technical requirements document with your IT lead.	DO NOW
Confirm the penalty structure for non-compliance with your tax adviser.	DO NOW

B. TECHNOLOGY AND SYSTEM READINESS

Action	Priority
Identify your current invoicing and ERP system (SAP, Sage, QuickBooks, Odoo, or other).	URGENT
Confirm whether your ERP has a native NRS MBS integration or requires middleware.	URGENT
Identify an NRS-accredited Systems Integrator (SI) to connect your system to the MBS platform.	URGENT
Confirm that your chosen SI also holds Access Point Provider (APP) accreditation for end-to-end transmission.	DO NOW
Begin integration scoping with your SI — obtain a confirmed timeline and go-live date.	DO NOW
Audit your invoice data quality: confirm TIN, VAT number, and customer details are accurate in your system.	DO NOW
Confirm your average monthly invoice volume — this determines your platform tier and pricing.	DO NOW

	Action	Priority
	Ensure your IT team understands the QR code and digital signature requirements for compliant invoices.	SOON
	For B2C businesses: plan for high transaction volumes — manual portals will not scale. An API-based solution is required.	SOON

C. TAX AND COMPLIANCE READINESS

	Action	Priority
	Brief your tax adviser on your implementation plan and timeline.	DO NOW
	Confirm how e-invoicing changes your VAT input credit recovery process.	DO NOW
	Review your WHT deduction documentation — e-invoicing changes how these are evidenced for audit.	DO NOW
	Confirm your invoice archiving requirements — invoices must be stored and retrievable for NRS audit.	DO NOW
	Update internal finance procedures to reflect the new invoicing workflow end-to-end.	SOON
	Brief your accounts payable and accounts receivable teams on the new process.	SOON
	Confirm how disputed, cancelled, or corrected invoices are handled under the MBS framework.	SOON

D. GOVERNANCE AND INTERNAL ALIGNMENT

	Action	Priority
	Assign a named internal owner for the e-invoicing compliance project.	URGENT
	Set an internal go-live target date — allow at least 4 weeks before the regulatory deadline for testing.	DO NOW
	Obtain CFO or board sign-off on the implementation budget and timeline.	DO NOW
	Establish a weekly internal review cadence until go-live to track progress and clear blockers.	DO NOW
	Document your e-invoicing policy and include it in your compliance register.	SOON
	Confirm your SLA with your SI/APP provider — what happens if a transmission fails?	SOON
	Plan for staff training on the new invoicing workflow before go-live.	SOON

E. CONFIRM YOU ARE LIVE

	Action	Priority
	Successful test transmission completed on the NRS MBS sandbox environment.	DO NOW
	Live transmission of at least one invoice confirmed on the production MBS platform.	DO NOW
	QR code validation confirmed on a test invoice.	DO NOW
	First real invoice transmitted and acknowledged by NRS.	READY
	Monitoring or alert system in place for failed transmissions.	READY
	Compliance confirmation documented and filed internally.	READY

Doftwerks is NRS-accredited as both a Systems Integrator and Access Point Provider. Our MBS integration layer is production-ready — we can begin your onboarding today.

If you have items on this checklist that are not yet ticked, speak to us before the deadline.

Contact: Isaac Olusoga, Product & Sales Lead

Email: isaac.olusoga@doftwerks.com | Web: www.doftwerks.com