

Taxpayer Guide on e-filing

Comma Separated Value(CSV) configuration for uploading schedules.

CSV is used to import information or data in excel to the e-filing platform

- The schedule prepared in excel file must be saved
- Before saving any excel file for CSV upload, the computer system must be in decimal separator configuration
- To configure a system to decimal separator, you click 'File' at the menu bar, click on 'Options' and select 'Advanced' on the second screen, select 'Use system separators'
- Check the decimal separator box and enter a comma (,). The system is now on decimal separator. This is done only once for a system
- Save the excel with CSV DOS[disc operating system] or comma delimited or others excluding **Macintosh** as it is the only CSV version that does not work on the FIRS ITAS platform
- CSV can work with or without label. If it is with label, it means information to be uploaded must have headings at first column and first row, but where labels are not checked in, it will exclude the first row and first column that carries the headings

Taxes that can be filed using e-filing Platform

The following taxes can be filed using e-filing platform for now:

- Petroleum Profits Tax
- Companies Income Tax
- Value Added Tax
- Education Tax
- Capital Gains Tax
- National Information Technology Development Levy

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Documentations required when doing e-filing

Besides system requirements such as TIN, user access rights, etc. earlier mentioned, the following documents are required when conducting e-filing:

- Relevant Tax Returns
- Relevant Excel Schedules saved in appropriate CSV file

Benefits of e-filing

e-filing platform provides the following benefits:

- Self-service platform using a personal computer, laptop, tablet or any device with a connection to the internet, from the comfort of your home, work or any place that is convenient to you
- Saves taxpayer the rigours of going to Tax Office to confirm TIN and apply for TCC
- Taxpayer can use the message centre provided, to make enquiries and receive instant reply from Tax Office
- It saves time and money, as the returns are filed online. You do not need to produce hardcopy returns and transport yourself to Tax Office to submit tax returns
- Tax account balance can easily be obtained from the e-filing environment before taxpayer applies for TCC
- Promotes voluntary compliance due to its convenience
- Keep your information secure and confidential. The e-filing environment is secure and safe. With your User ID and password, FIRS ITAS Platform will ensure that your tax information will be safe and confidential.
- System takes all submissions by taxpayers as self assessment.
- The system performs automatic computation. This will help you to avoid common errors like

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using wrong rates and committing arithmetical mistakes.

- Promotes transparency in the returns filing system.
- Boosts taxpayer confidence and trust in the tax system.
- Taxpayer can update his profile without going to Tax Office to do so.

...it pays to pay your tax

A Publication of Federal Inland Revenue Service

For all Enquiries & Complaints, please contact

Customer Service Desk of the nearest Tax Office
or

Taxpayer Service Department (TPSD)
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taxpayer.service@firs.gov.ng
+234(0)811 590 2227, +234(0)811 590 2218

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FEDERAL INLAND REVENUE SERVICE

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<p>Introduction</p> <p>The need to make tax compliance easy and convenient for taxpayers makes automation of tax administration imperative worldwide. The FIRS as part of its reform programme launched the Integrated Tax Administration System [ITAS Project] to automate her tax administration processes in order to serve her esteemed taxpayers better.</p> <p>What is e-filing?</p> <ul style="list-style-type: none">▪ e-filing is filing for tax by electronic means. It enables taxpayers to file their tax returns and conduct other tax activities online at their convenience, irrespective of their locations once they have internet access. It is tailored towards making tax compliance more convenient for taxpayers and more transparent to both sides of every tax transaction▪ The address for e-filing is https://efiling.firs.gov.ng <p>Requirements of e-filing</p> <ul style="list-style-type: none">▪ Taxpayer must have registered and obtained Taxpayer Identification Number (TIN) before accessing the e-filing platform▪ A duly completed access form obtainable from the FIRS Website or the Tax Office where the taxpayers' affairs are handled must be completed and submitted▪ Access creation takes cognisance of the type of access rights given to User by the Chief Executive Officer [CEO] or Managing Director [MD] or Principal Officer of the Company doing the filing. The User's credentials/profile in this case	<p>would have been spelt out on the access form that was completed by the CEO/MD or Principal Officer of the Company. The User may include an employee and or a Tax Consultant</p> <ul style="list-style-type: none">▪ The access right delegated to the User may be withdrawn through notification to the Tax Office by the CEO/MD or Principal Officer of the Company▪ Upon submission of the access form, the assigned Officer of the Taxpayer Service Unit in the Tax Office creates the User using the User's profile stated on the access form▪ The details on the access form are used to generate User ID [i.e. Username and Password]▪ It is required that the Password is instantly changed upon first log-in▪ The information given in the access form will determine which of the access rights the user has been given. Access options include:<ul style="list-style-type: none">- View only- Declaration (i.e file returns)- TIN Validation- Submission and upload of supporting documents (tax and non-tax related)- TCC Validation▪ e-filing requires access to internet browsers such as; internet explorer version 10 to 12, google chrome or fire fox etc <p>Steps to take in making e-filing of Tax Returns</p> <ul style="list-style-type: none">▪ The taxpayer should make sure that he logs on to e-filing address as given	<p>https://efiling.firs.gov.ng</p> <ul style="list-style-type: none">▪ The taxpayer should make sure the access rights are valid▪ The returns to be filed are within his reach either in soft or hard copy▪ A successful log-in, takes the filer to the e-filing Home page in which can be seen, a summary of the declarations (i.e. tax returns) which need to be filed▪ To start the declaration, the taxpayer has two options, either click on the “View all declarations to be filed” hyperlink or on the Taxpayer Service tab▪ The Tax Declaration page opens by default on tax type basis▪ Double click on the plus (+) to open up tax periods to file, filed or in progress▪ Click on the button of the tax type for the relevant tax to be filed and the relevant tax periods are displayed▪ Click on “File now” the return page opens and relevant form lines are displayed▪ Then, enter Line details or schedule (if applicable)▪ On this page you can enter the amounts for the required form lines in the filing currency previously authorised for the tax account for which you are filing or you can upload Comma Separated Value(CSV) file as described below▪ When you finish, click on “Submit declaration” button. This takes you to a confirmation step where you can verify whether the entered/uploaded amounts are correct or not▪ If you are sure, then click on “Yes” for the returns to be submitted otherwise click	<ul style="list-style-type: none">on “back” button to make corrections where necessary▪ Following this action, your declaration will be submitted to the Tax Office and the page showing “End Declaration Process” step is displayed▪ Click on hyperlink “here” to enable you view the Filed Declaration page which gives you a summary of your declaration and document number is displayed at the top right hand corner▪ Copy the document number which is required at the bank to settle the tax liability or you print the submitted declaration by clicking print button▪ Log-out after submission <p>Taxpayers are advised to note that a session time out of five(5) minutes is implemented in e-filing platform but a taxpayer can easily log-in and return to where he stops in case of session time out or power failure and continue the e-filing process to conclusion.</p> <p>For any temporary suspension of filing either due to network or power failure, the uncompleted filing process goes into “in progress” state and the taxpayer can continue from where he stopped. This also gives taxpayer room for further confirmation of details uploaded before the return is submitted.</p>