



SOCIETY OF WOMEN IN TAXATION

PRESENTS:

Tax and Tech Summit

DIGITAL FUTURE OF TAX IN NIGERIA

Navigating Innovation,
Compliance & Economic
Growth





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- ❑ Fellow Nigerian Computer Society
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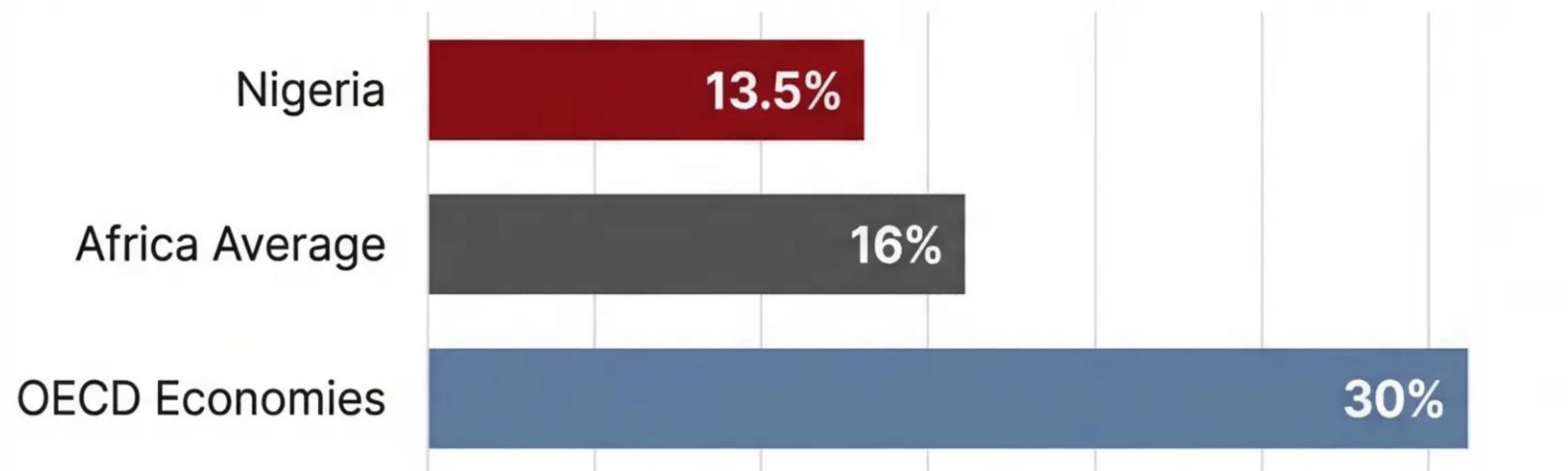


CONTENTS

In this Session we are going to be discussion just three QUESTIONS:

- ❑ What is the Digital State of Tax In Nigeria?
- ❑ What is the Digital Future of Tax In Nigeria ?
- ❑ How does Innovation, Compliance & Economic Growth?

Where Does Nigeria Stand?







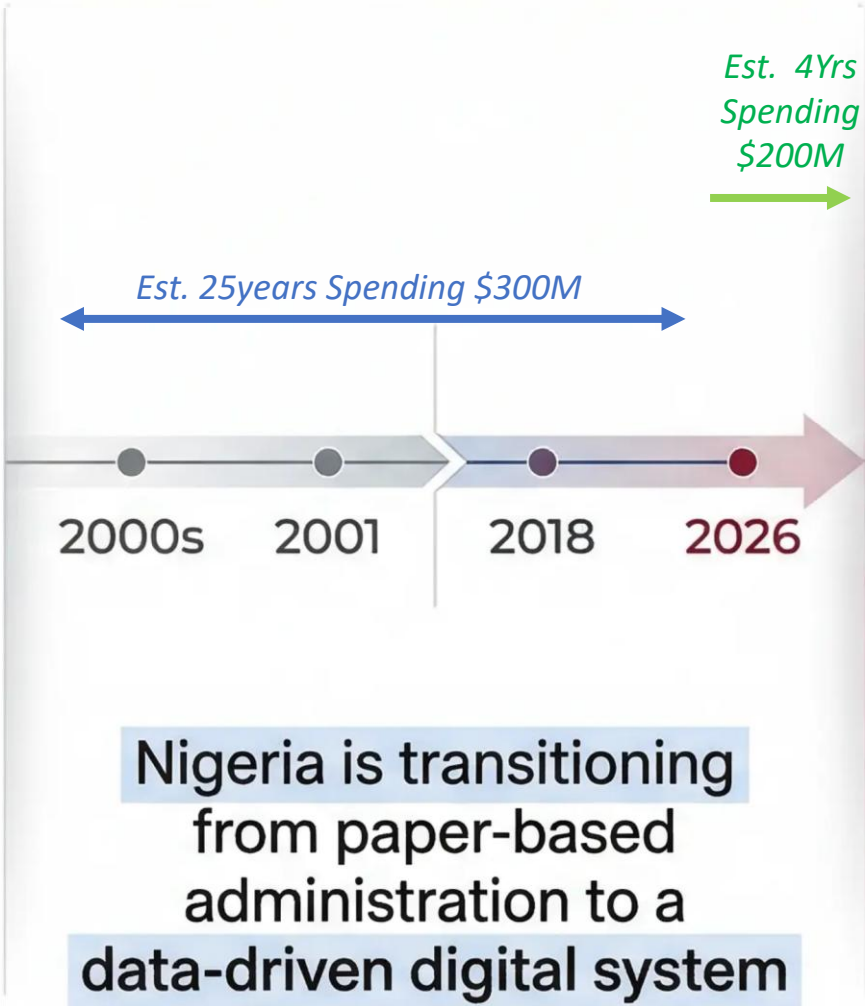
**Growth Potential:
Nigeria could
nearly double
tax revenue
through digital
modernization**

- Signals underperformance but significant growth potential
- Nigeria is modernising tax administration via digital platforms





From Paper to Platform

PAST

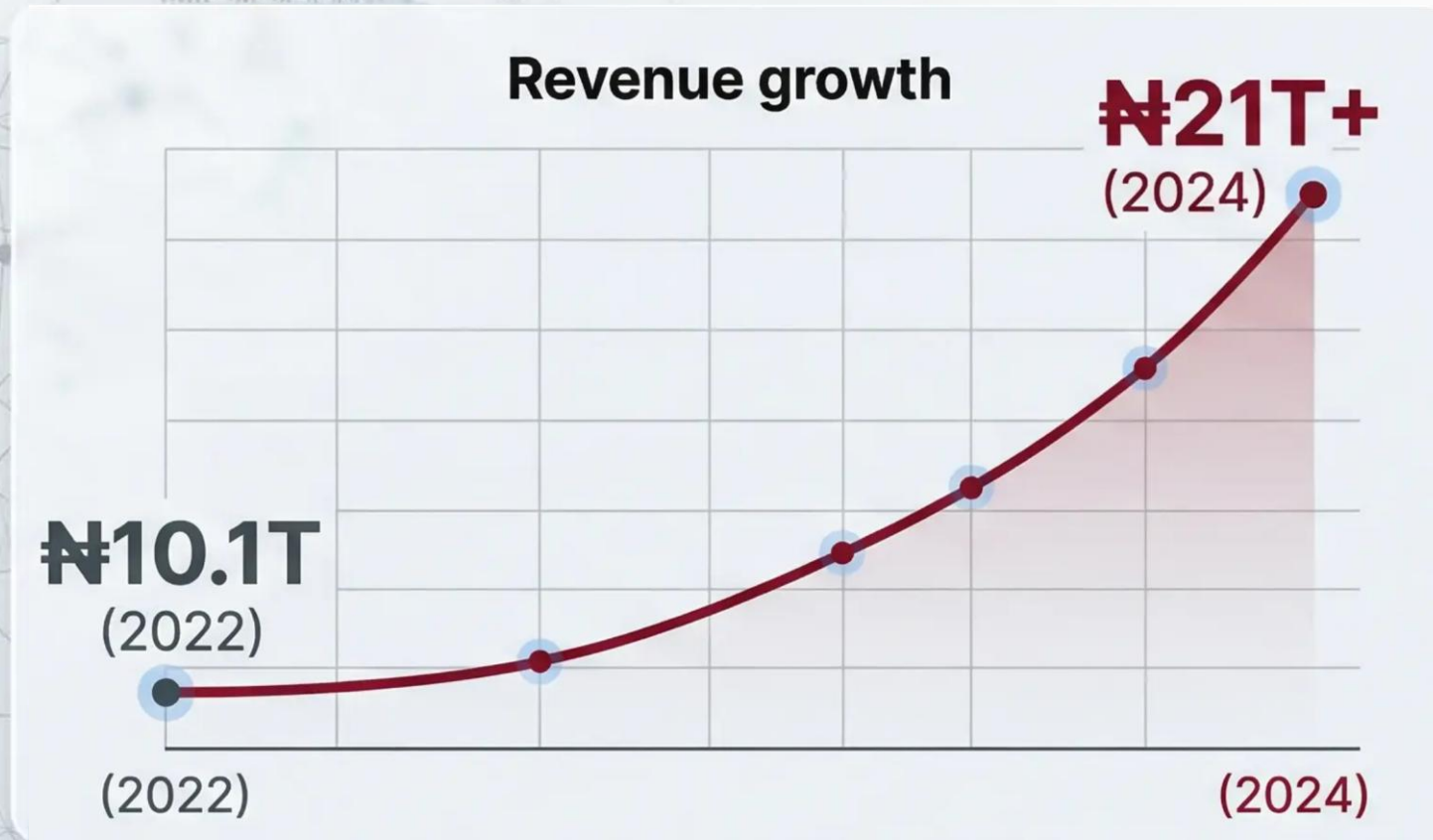
- Manual & semi-automated filings 
- Fragmented identity & limited taxpayer databases 
- Limited digital integration 
- Paper-based tax records 



PRESENT

- Automated platform – Most Tiers with limited processes 
- Digital filing and payment 
- Emerging e-invoicing systems 
- Integrated taxpayer databases 

Digital Systems Are Delivering Results



Real-time reporting
improving transparency

Automated VAT
monitoring emerging

Data analytics improving
compliance detection

Digital systems strengthen revenue, compliance, and economic governance

Digital Tax: African Comparison

Metric	Kenya	Rwanda	South Africa	Nigeria
Tax-to-GDP	14.4%	14.3–15.5%	25.9%	13.5%
E-Filing	KRA digital core transition	~80% business familiarity	EDI & ERP integration	TaxPro-Max platform
E-Invoicing	In progress	100% EBM adoption	Draft 2025 law (e-invoice def.)	Launched Jul 2025
Informal Sector	Taxable presence challenges	SMT training & EBM tools	Supplier portals for SMEs	POS geo-tag & EFS
Digital Asset Tax	3% crypto tax (2023)	AI/Blockchain for tax data	CTC model (real-time)	VASP monthly reporting
Key Win	1.5% DST + 3% SEP tax	67% say EBMs reduce evasion	R2B VAT from 200+ e-suppliers	₦21.6T in 2024 (+76% YoY)

Why Tax Systems Must Evolve – OPPORTUNITIES

The Digital Economy is Reshaping Taxation



Digital Business Boom

Fintech & e-commerce
platforms accelerating growth



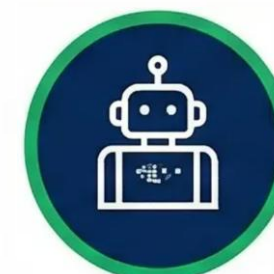
Borderless Commerce

Cross-border transactions
across currencies



Platform Economy

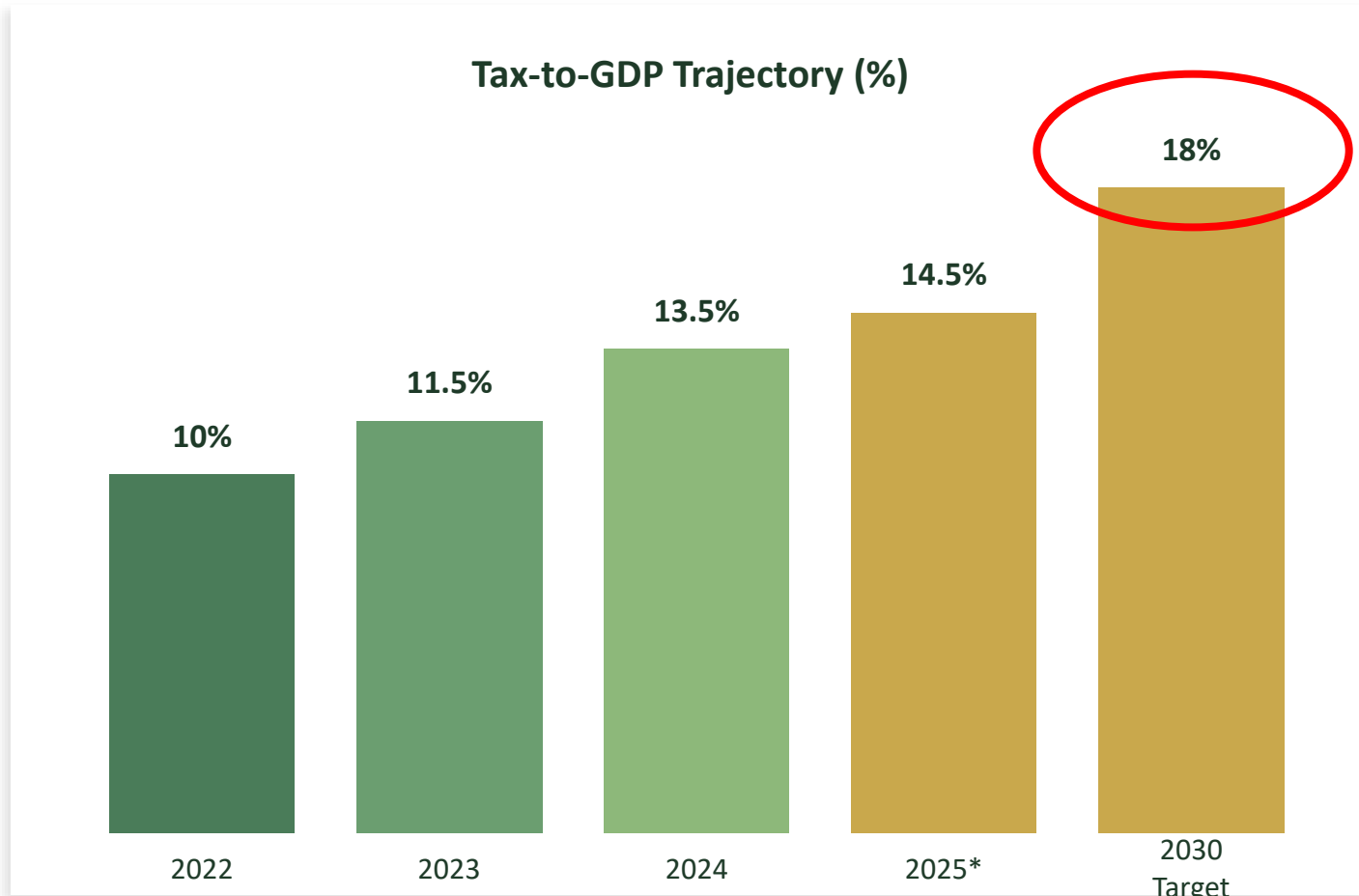
Marketplaces connecting
buyers, sellers & services



AI & Automation

AI-powered anomaly
detection & compliance

Economic Growth Impact



Revenue Potential

₦28.3 trillion collected in 2025. Target: unlock hundreds of billions more from the informal economy.

Business Environment

Automated compliance reduces cost burden. Integrated digital systems improve ease of doing business rankings.

Tech Sector Jobs

Digital tax infrastructure creates demand for fintech developers, compliance specialists, and data engineers.

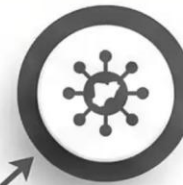
Non-Oil Revenue

₦20.59T of 2025 revenue came from non-oil sources — digital tax as pathway beyond petroleum dependency.

Key Drivers of Nigeria's Tax Digitisation



Federal Inland Revenue Service (FIRS)



State Revenue Services



National Assembly (Tax Reform Bills)



Global Tax Governance Trends

Global Tax Governance Trends



Fintech & Digital Economy Growth



NITDA — Digital Policy



DIGITAL TAX TRANSFORMATION

Key indicators

Digital platform | E-invoicing Initiatives | Digital Compliance Frameworks | Data-Driven Taxation

Powered By:

- Persistent Reforms – FIRS / JTB
- Regulations (Largely CBN)
- Legacy Payment Coys
- More Recently - StartUPs
- Focused Tax Automation Platforms

KEY TECHNOLOGIES DRIVING THE FUTURE OF TAX

Transforming Tax Administration Through Innovation



AI Intelligence

Smart anomaly & automated risk assessment



Blockchain Transparency

Immutable, tamper-proof transaction trails



Data Analytics

Real-time insights & predictive compliance



Cloud Computing

Scalable infrastructure & system integration



Digital Payments

Instant remittance & automated reconciliation

Three Forces Shaping Nigeria's Tax Future

ECONOMIC GROWTH



Build \$1 trillion economy by 2030

Grow non-oil revenue base

INNOVATION



Mass digital tax filing

AI and data analytics in tax administration

Integrated digital tax infrastructure

COMPLIANCE



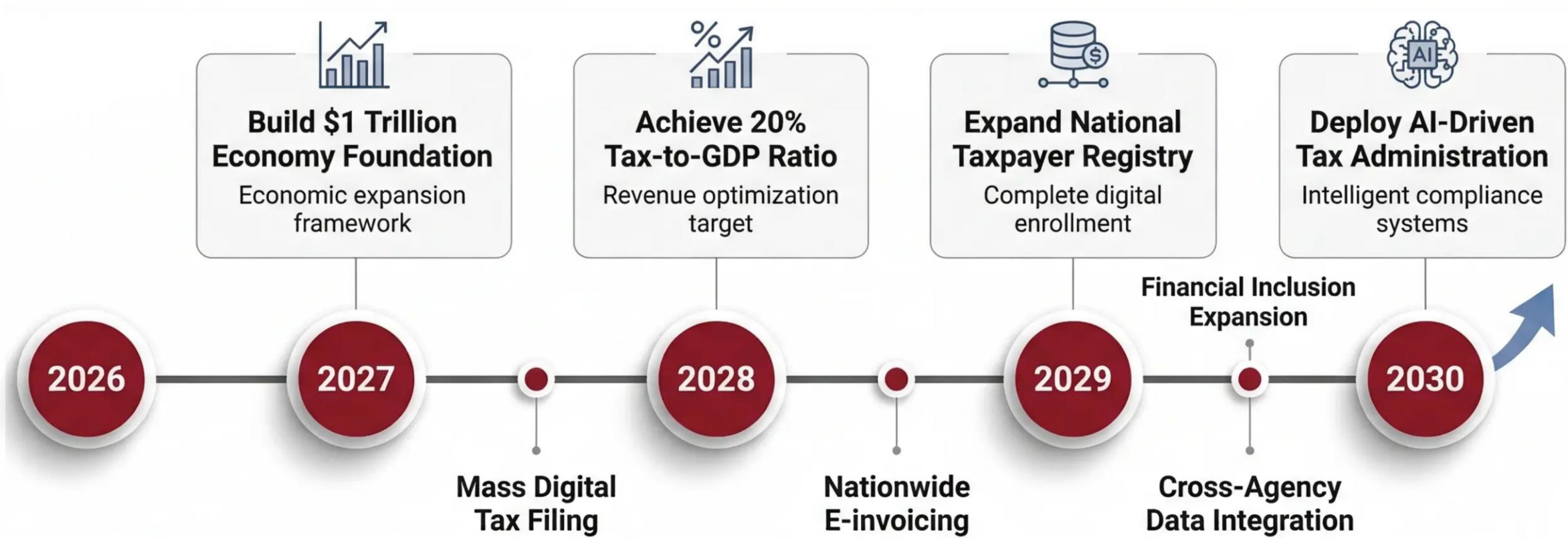
Expand taxpayer database

Real-time e-invoicing

Cross-agency data integration

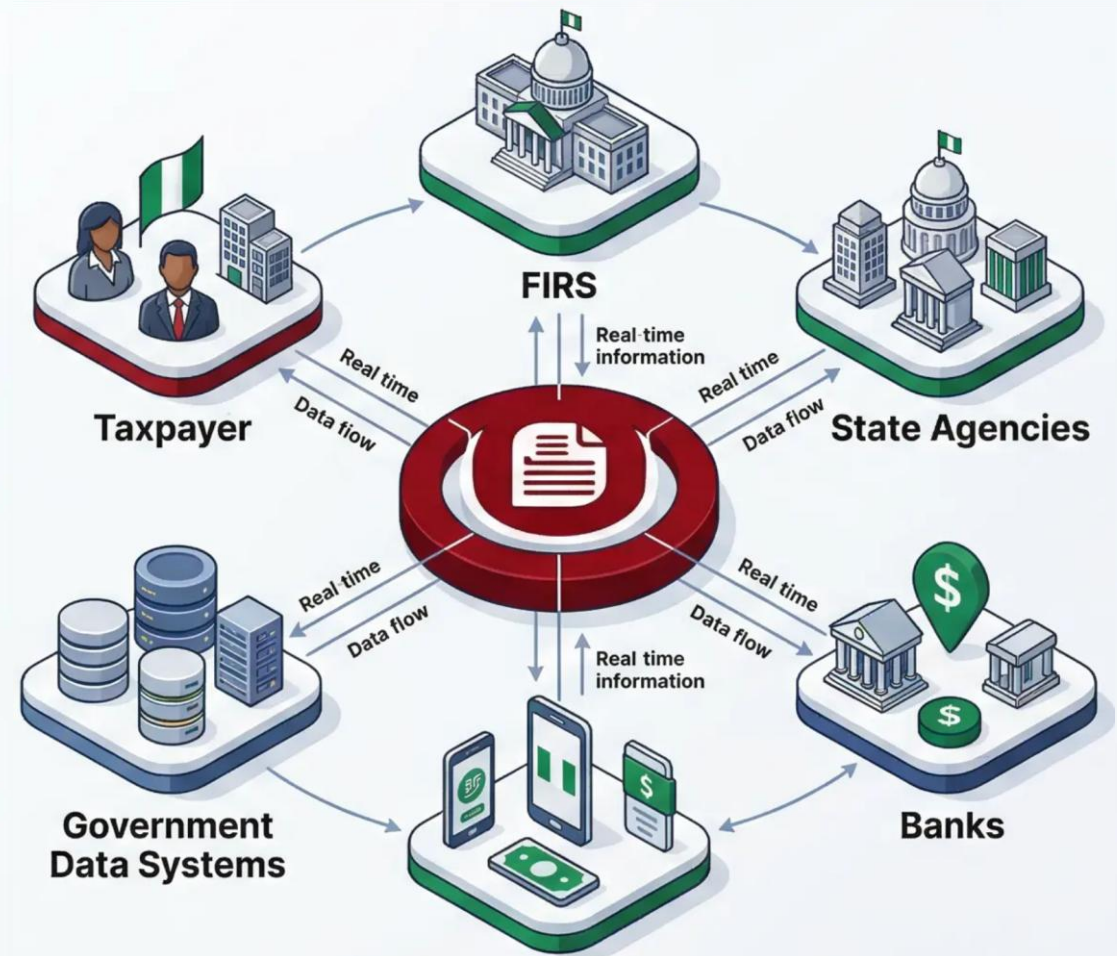
Simplified tax laws

Strategic Targets to 2030



Nigeria's Fully Integrated Digital Tax Ecosystem

- Automated digital tax filing for individuals and businesses
- AI-driven compliance monitoring and anomaly detection
- Integrated taxpayer databases across federal and state levels
- Real-time economic activity tracking
- Mobile-first tax interaction platforms



The Future Reimagined — Key Questions



Q: Will individuals or businesses operate without tax registration?



A: No — digital identity systems will automatically register economic participants



Q: Will businesses still misrepresent revenues easily?



A: Increasingly difficult — real-time data validation closes reporting gaps



Q: Will tax systems auto-process filings with pre-filled data?



A: Yes — integrated data pipelines will pre-populate most returns. Late or Non-Filing Penalties will disappear for most taxpayers

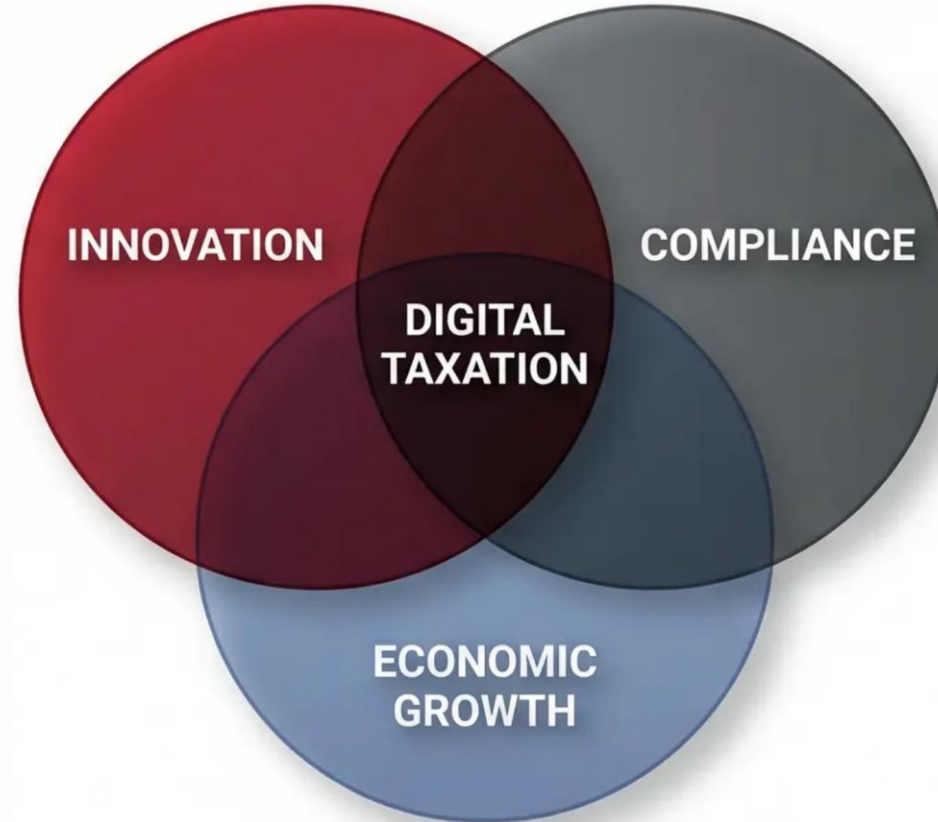


Q: Will real-time monitoring replace traditional filing?



A: Likely — continuous tax assessment may reduce periodic filing cycles. CIT/PIT, PAYE, VAT, CGT, PPT etc. & majority of taxes will be filed with real-time Ts data. Payment may happen later. Tax Authorities will become 95% Audit & Governance.

Where It All Converges



At this intersection sits the tripod of transformation:

People – Process – Technology

People. Process. Technology.



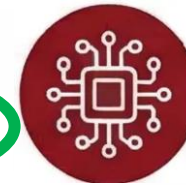
PEOPLE

- Skilled tax professionals
- Digital literacy across institutions
- Institutional capacity building



PROCESS

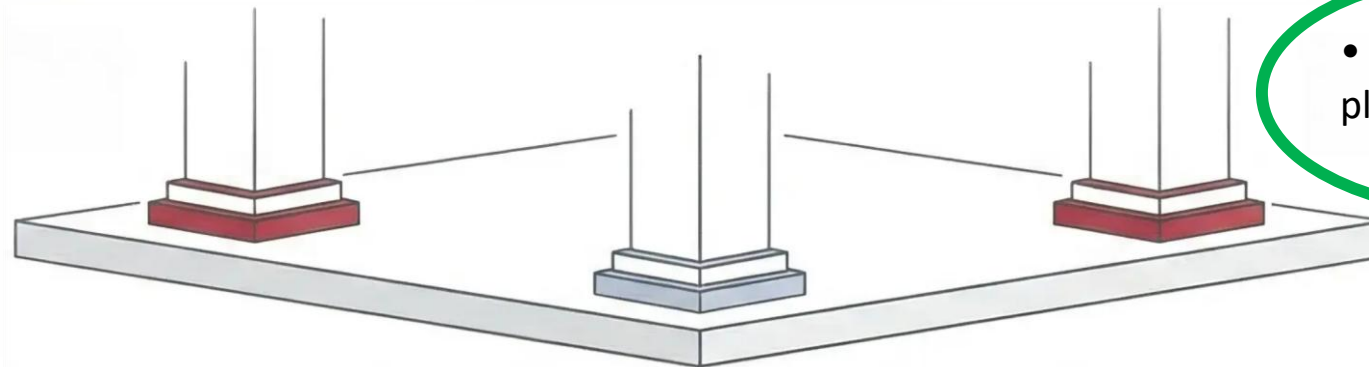
SIMPLE - STUPID



TECHNOLOGY

- AI and advanced data analytics
- Digital identity infrastructure
- Automated tax platforms and APIs

The Tripod of Transformation



Technology changes rapidly — but people and institutions remain the foundation

Technology Powering the New Tax System



AI-driven tax analytics and risk profiling



National e-invoicing systems



Digital identity integration (NIN, BVN)

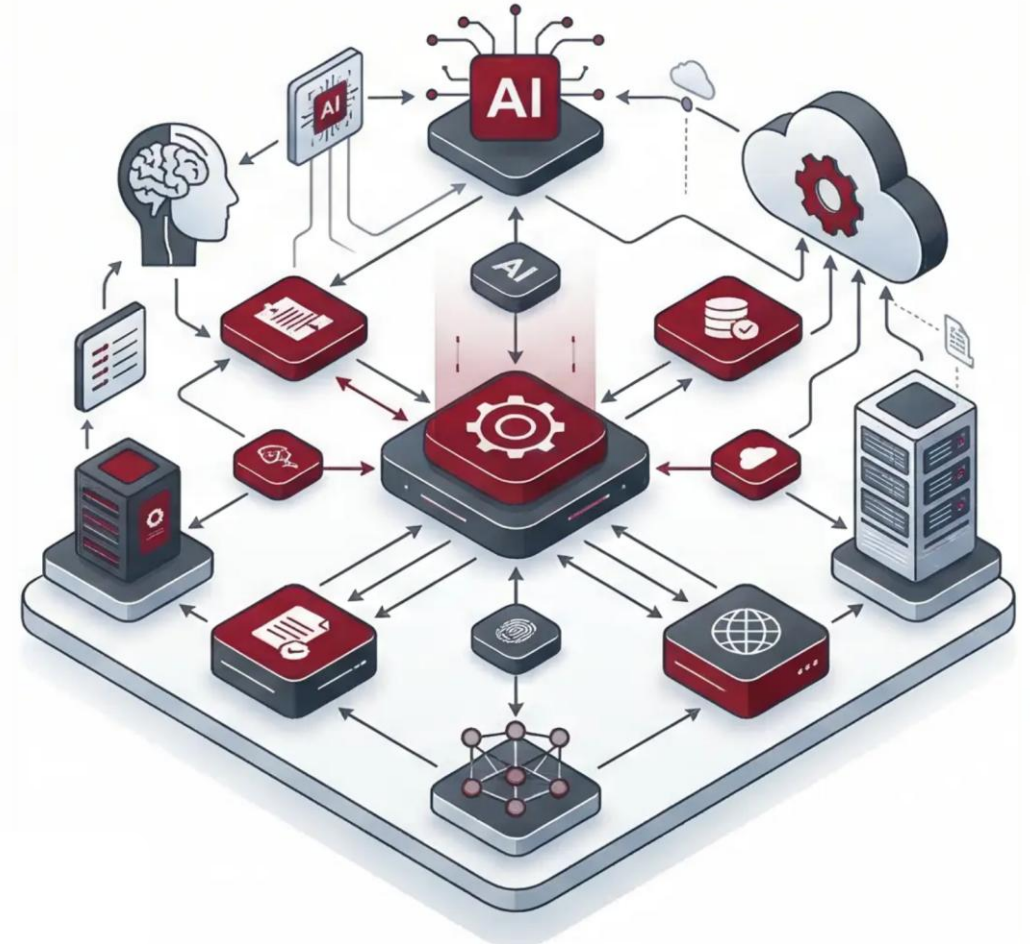


Real-time transaction monitoring



Interoperable tax platforms across agencies

No Single Champion Agency, No Single Champion Platform



Redesigning the Tax Process

- Simplified and consolidated tax laws
- Integrated federal and state tax administration frameworks
- Standardised digital reporting requirements
- Cross-agency data sharing protocols
- Automated audit and compliance triggers



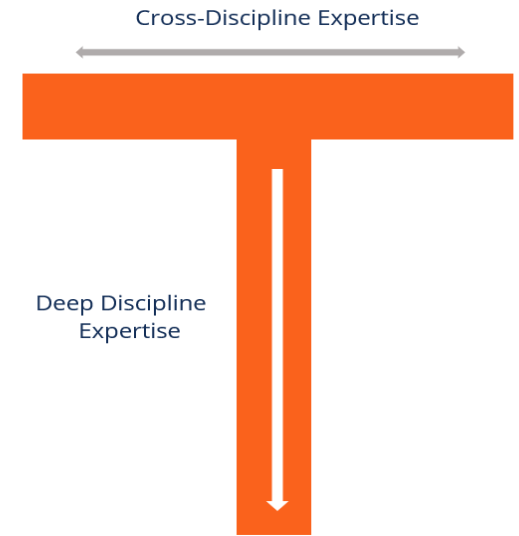
Future tax governance will be more coordinated, digitally aligned, and efficient

People Are the Core of Digital Tax Success

- Highly skilled tax administrators: Multi-disciplinary
- Digital-ready businesses and SMEs
- Technology-literate taxpayers – Massive Influx of Digital Natives Taxpayers. *They are coming!*
- Strong collaboration: government + academia + private sector
- Public trust and taxpayer education



Digital tax systems succeed only when they are legitimate, fair people understand, adopt, and trust them



T-Shaped Skills



The Digital Tax Future Is Now

Nigeria remains a constitutional federation — but tax governance is becoming digitally unified.

Over the next decade:

- Technology adoption will accelerate across all tax functions
- Payment and reporting systems and all processes will fully digitise
- Tax compliance will become seamlessly embedded in economic activity
- Improved Tax Systems will NOT bring about economic prosperity
Economic Prosperity will improve tax revenue in an “improved tax system”.

“The digital future of tax is not simply about collecting revenue — it is about building a transparent, innovative, and growth-enabling economic system.”

Lead. Collaborate. Digitise.



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