



Tax Representation Technologies

What You Need to Know

March 2026

Mike Adoga

Director, Tax Automation Department - NRS

Agenda

01

What is Tax Representation?

02

What are Tax Representation Technologies?

03

Why Does This Matter – and why Now?

04

The Tax Consultant portal – How it works

05

The NRS Digital Ecosystem

06

Alignment with Global Standards: OECD Tax Administration 3.0

07

Strategic Implications

08

Conclusion – Key Takeaways

What is Tax Representation?

Tax representation is the formal arrangement by which a qualified professional acts on behalf of a taxpayer in all dealings with a revenue authority — legally standing in their place.

What consultants do...



What Are Tax Representation Technologies?

Tax Representation Technologies are the digital tools, platforms, and systems that enable tax consultants, taxpayers, and revenue authorities to interact, transact, and comply — faster, more accurately, and with far less manual effort.


5



IN PRACTICE: The platforms, systems, and standards through which consultants, taxpayers, and NRS interact — with a verifiable digital record of every action taken.


Why Does This Matter — And Why Now?

New Legal Mandate

 The Nigeria Tax Administration Act 2025 (Sections 23 & 158) legally empowers and requires NRS to implement e-invoicing and digital compliance systems. This is law — not optional.


6

Global Standards

 Over 100 countries are adopting the OECD Tax Administration 3.0 framework. Nigeria's reforms align Nigeria with global best practice and international investor expectations.

Every major economy that has closed its tax-to-GDP gap in the last decade has done so through digital tax infrastructure aligned with or inspired by the OECD framework

Increasing the Tax-to-GDP Ratio

 Nigeria's tax-to-GDP ratio is currently at ~13.5%. Digital technology is the proven pathway to drive this up without raising rates — by making evasion structurally impossible.

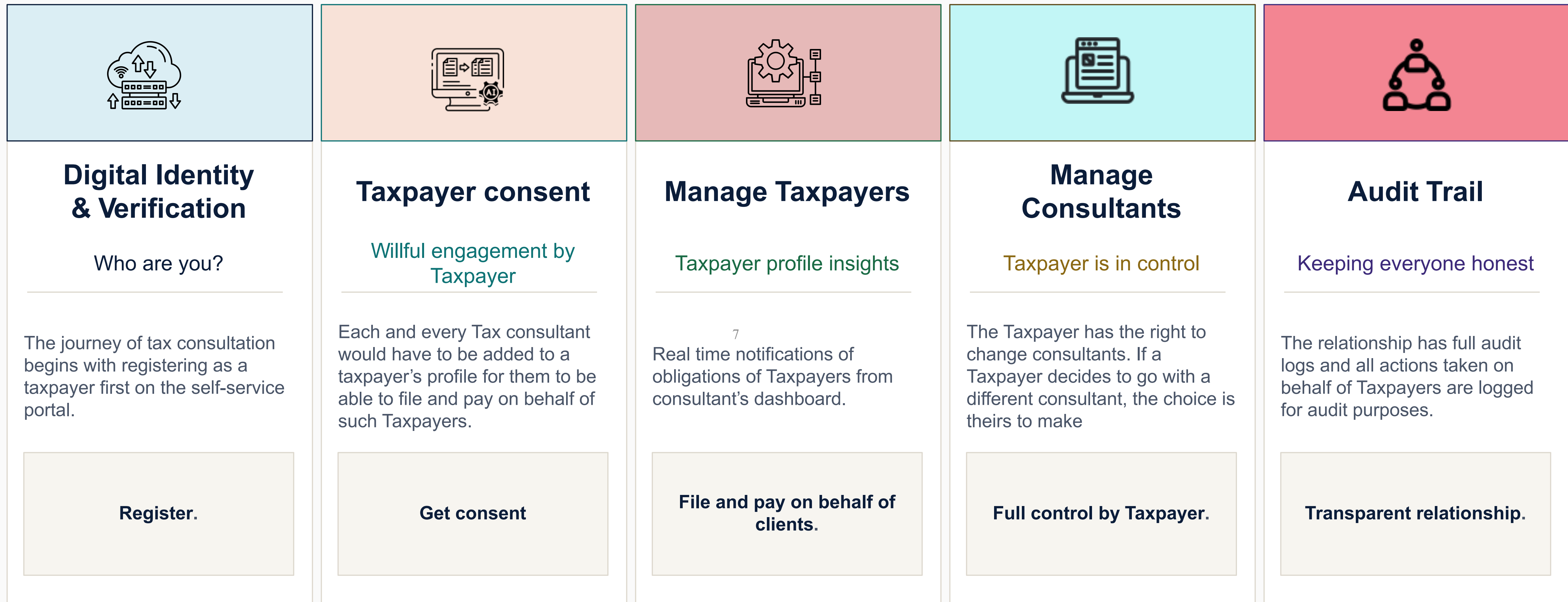
Huge potential tax revenue is lost to gaps in visibility — not because taxpayers refuse to pay, but because the digital infrastructure to give NRS visibility has not been harnessed

Taxpayer Expectations

Businesses already use digital systems for banking, invoicing, and payments. They expect the same from government. Technology reduces their compliance burden and increases voluntary adherence.

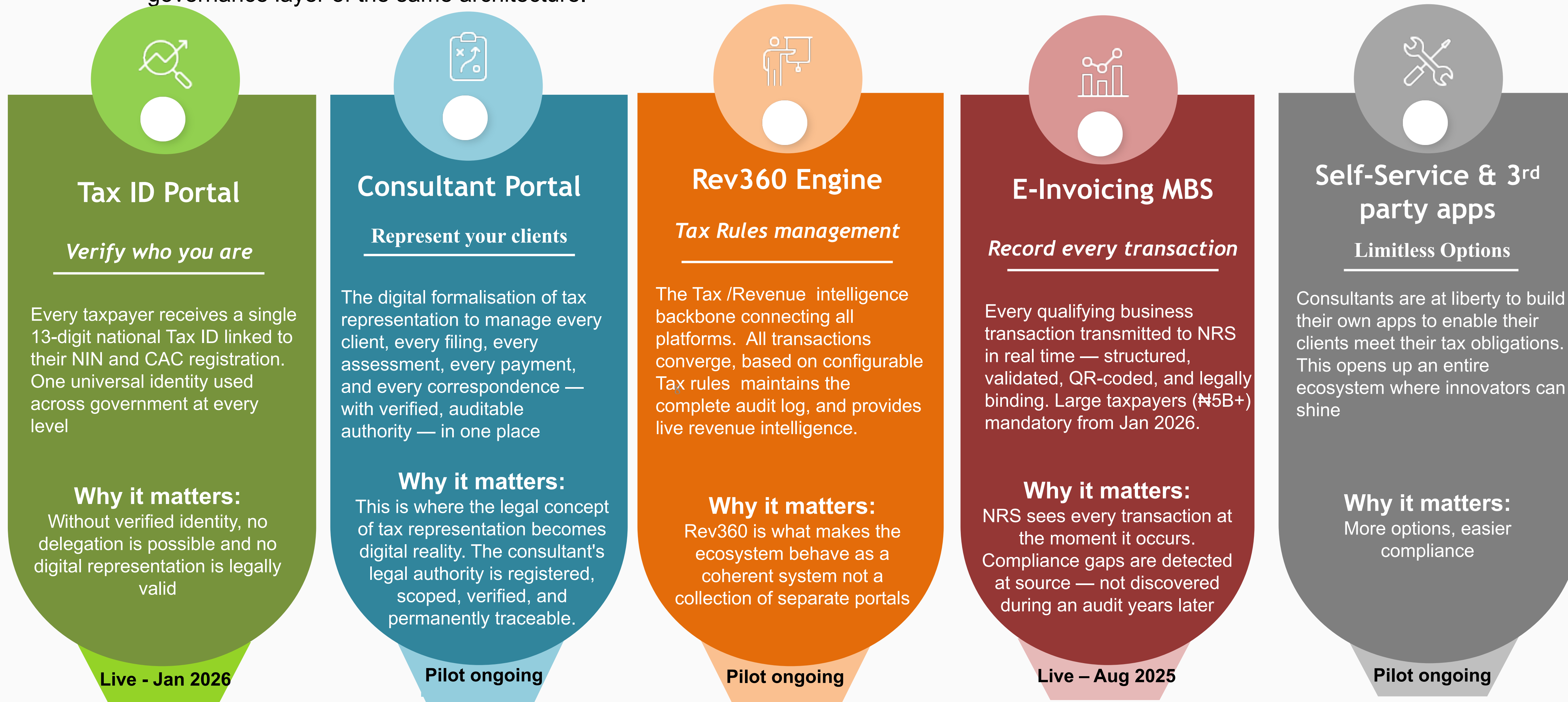
The Tax Consultant Portal - How it works

Every tax consultant is first a taxpayer, they must have their Tax ID before representing others. They must also show capacity



The NRS Digital Ecosystem...

NRS is not building isolated portals. It is assembling five interconnected platforms — each addressing a distinct governance layer of the same architecture.



All five platforms share the same taxpayer data and identities— eliminating duplication and creating a single source of truth.

Alignment with Global Standards: OECD Tax Administration 3.0

The following table maps each OECD Tax Administration 3.0 building block to the specific NRS platform that implements it, and explains precisely how they dovetail

OECD TA 3.0 BUILDING BLOCK	NRS PLATFORM	HOW THEY DOVETAIL
<p>Universal Digital Identity: Every taxpayer has a secure, unique digital identifier</p>	<p>Tax ID Portal taxid.nrs.gov.ng</p>	<p>The 13-digit Tax ID linked to NIN is NRS's direct implementation. Without this foundation, no digital representation is legally possible — it is the prerequisite for the entire ecosystem.</p>
<p>Digital Representation: Tax agents digitally registered, verified, and authorised by the authority.</p>	<p>Consultant Portal consultant.nrs.gov.ng</p>	<p>The Consultant Portal is the OECD's representation building block — authority granted, scoped, auditable, and revocable digitally. This is the clearest and most direct dovetail in the NRS ecosystem.</p>
<p>Embedded Compliance: Tax captured at the point of transaction — not reported after the fact</p>	<p>E-Invoicing MBS einvoice.nrs.gov.ng</p>	<p>MBS captures every qualifying transaction the moment it occurs — the OECD's 'natural systems integration' principle made fully operational at the point of sale</p>
<p>Tax Rule Management: Real-time intelligence and automated application of Tax rules</p>	<p>Rev360 Admin Internal to NRS</p>	<p>Rev360 processes and maintains all taxpayer related information, and features a robust tax configuration engine for dynamic management of tax rules</p>
<p>Taxpayer Touchpoints: Self-service channels reduce burden and increase voluntary compliance</p>	<p>Rev360 Self-Service Portal selfservice.nrs.gov.ng</p>	<p>The taxpayer direct-access layer — reducing office visits, simplifying compliance processes, and meeting the OECD's accessibility standard for modern tax administration.</p>

Strategic Implications: What this shift means for consultants, businesses, and the revenue authority

For Tax Consultants

Your authority is going digital

The Consultant Portal is not a convenience — it is the new legal form of tax representation. Consultants registered and operating on the portal hold verified, auditable, NRS-recognised authority.

Your advisory role is expanding

Clients with ₦5B+ annual turnover have faced mandatory e-invoice compliance since November 2025. Advising on MBS integration, ERP readiness, and portal onboarding is now core practice — not an add-on.

First movers gain a strategic advantage

Consultants who adopt the portal early will serve clients faster, respond to assessments sooner, and establish digital credibility as the profession digitises.

For Businesses & Taxpayers

E-invoicing compliance is live

Large taxpayers (₦5B+): mandatory November 2025. Medium (₦1B–₦5B): Jan 2026. All businesses will eventually be required. The question is readiness, not if.

Your ERP must talk to NRS

E-invoicing is a system-to-system connection — not a portal you log into. Businesses that have not begun ERP integration planning are already behind.

Compliance becomes structural

Once integrated, compliance is the automatic output of normal business activity. NRS sees every qualifying transaction — without manual effort.

For NRS & Government

₦40.71T target requires this

Nigeria's Tax-to-GDP ratio cannot be doubled by rate increases. Digital visibility is the only credible path. This ecosystem closes structural gaps.

Enforcement becomes proactive intel

NRS moves from reactive audit to real-time intelligence. NRS advanced analytics identifies mismatches at the moment of transaction — not 18 months later.

OECD alignment signals governance

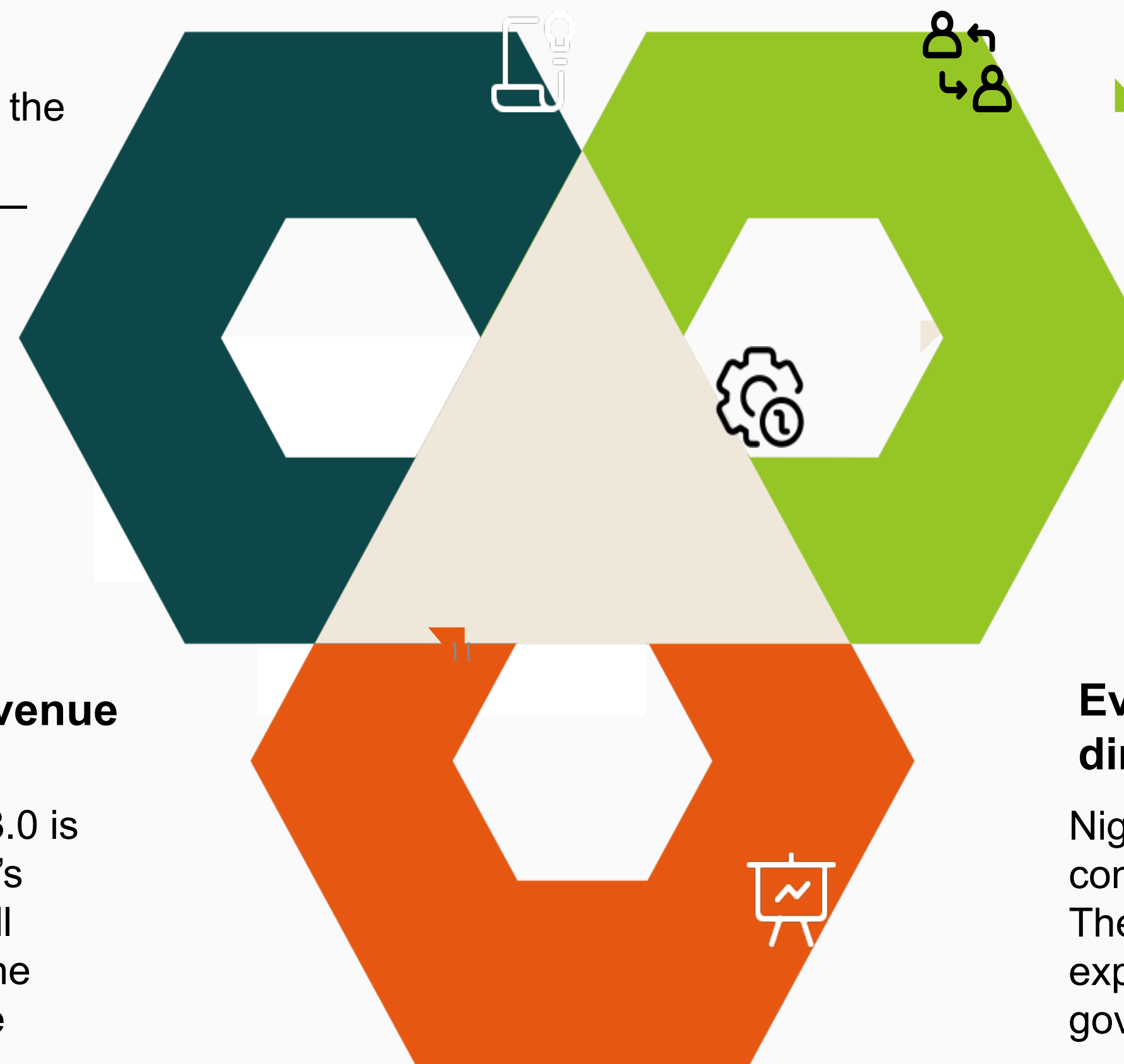
Investors use OECD alignment as a proxy for institutional reliability. This ecosystem is a sovereignty signal as much as a revenue tool.

Conclusion – Key Takeaways

Tax representation technologies are not simply tools. They redefine how authority is delegated, exercised, and monitored within Nigeria's tax system

Tax representation is a legal arrangement

A qualified professional standing legally in the place of a taxpayer before NRS. The Consultant Portal is its digital expression — authority registered, verified, scoped, and auditable by NRS



NRS is building an ecosystem, not a simple collections portal

Tax ID → Consultant Portal → E-Invoicing → Rev360. These are interconnected governance layers of a single, coherent architecture. Each platform depends on the others to deliver its full value

Why now: law, standards, revenue gap — simultaneously

NTAA 2025 is in force. OECD TA 3.0 is the global benchmark. For Nigeria's ~13.5% tax-to-GDP to increase, All three forces have to be active at the same time, creating an irreversible mandate for this transition

Every NRS platform maps directly to OECD TA 3.0

Nigeria's implementation is deliberate convergence with a proven global framework. The Consultant Portal is the most direct expression: digital representation, formally governed, and globally aligned



Thank You
For your Attention
