

### Benefits of using e-Taxpay

- It is convenient, saves time and reduces compliance cost as taxpayers can do it themselves within the confines of their offices/homes without going to the banking hall
- The platform is safe and secure.
- Promotes transparency in tax payment system
- Boosts taxpayer confidence and trust in the tax system
- Promotes voluntary compliance by taxpayers

### Security of the e-Taxpay Platform

The e-Taxpay service is safe and secure. The e-Taxpay platform leverages on the security measures provided by the service channels of the banks in addition to that of Nigerian Interbank Settlement System (NIBSS) and FIRS.

*... fast track  
your tax payment,  
use the e-Taxpay.*

# Run Things With Your TIN

Taxpayer Identification Number

*TIN is free!*

### A Publication of Federal Inland Revenue Service

For all Enquiries & Complaints, please contact

Taxpayer Service Unit of the nearest Tax Office  
Or

Taxpayer Service Department (TPSD)  
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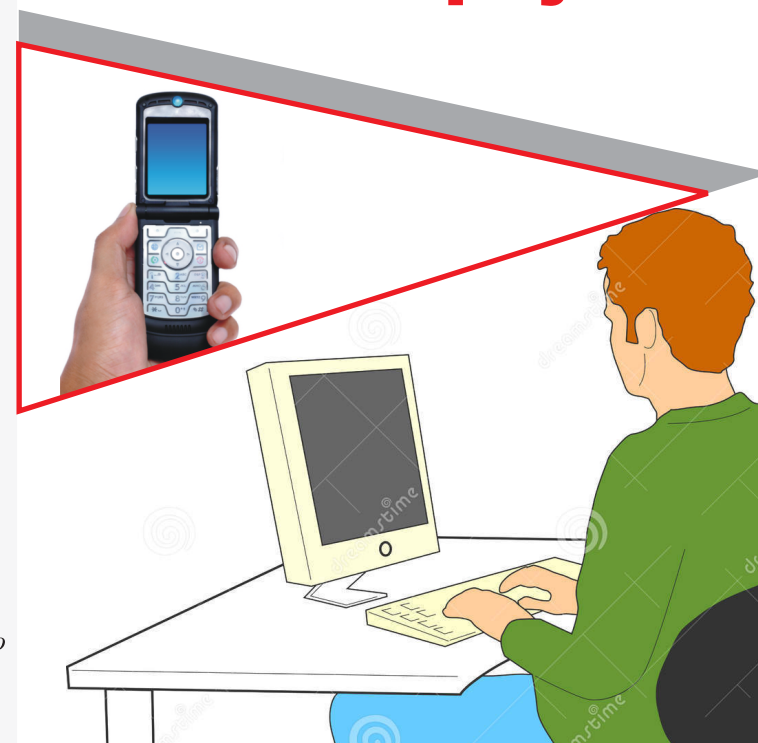
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FEDERAL INLAND REVENUE SERVICE

# TAXPAYER GUIDE ON e-Taxpay



....e-Taxpay: the easy way to pay your tax

## Taxpayer Guide on e-Taxpay

### Introduction

The tax system since medieval times has undergone reforms. These reforms, focused on taxpayers, are meant to improve service delivery and increase customer satisfaction. The FIRS is not left behind as reforms are being undertaken to make our operations more friendly, convenient and conform to global best practices. In order to further simplify tax payment, FIRS has added a new payment platform called e-Taxpay

### What is e-Taxpay?

e-Taxpay is an online self-service tax payment medium that gives taxpayers the option to pay their taxes through their banks' online payment portals. It avails taxpayers the convenience of paying tax from the comfort of their offices or homes and even from mobile phones. Taxpayers who subscribe to the internet banking platforms of their collecting banks can pay using e-Taxpay. Tax can still also be paid from collecting bank branches using FIRS Pay-Direct another channel.

### Requirements of the e-Taxpay:

#### Conditions to meet before using e-Taxpay platform

- You must have registered and obtained Taxpayer Identification Number (TIN)
- You must have an account with any bank of your choice and subscribe to the bank's internet banking facility.
- You must have sufficient funds in your bank account to cover the tax liability/transaction.

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### Steps to take to make payment through e-Taxpay platform

Having satisfied the conditions of your bank for internet banking access, having a TIN and funds in your account:

- Log on to your bank internet banking platform eg. GTB online Banking, First online, etc.
- Select Payment option
- Select "NIBSS EBills payments"
- Select "New Request" to start a new payment
- Select "FIRS e-Taxpay" from the bills options
- Enter TIN in the fields provided
- Click "verify" to validate your TIN, then click "OK"
- Enter document number (if prompted, if not proceed)
- Select the tax type (e.g. Companies Income Tax, Education Tax, Value Added Tax, etc.).
- Enter the amount to be debited from the account provided.
- Accept service charged for the bank (if applicable).
- Confirm that all the information provided are correct and valid.
- Submit the request.
- After a successful transaction e-acknowledgement can be printed or sent to a designated e-mail address
- Present the printed e-acknowledgement to your Tax Office of domicile for issuance of tax receipt

When this process is completed the platform

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will notify you and FIRS by a Short Message Service (SMS) alert and real time e-mail. FIRS will confirm your payment at your Tax Office of domicile and issue you a receipt. The e-acknowledgment you received facilitates receipt issuance.

### Taxes/levies that can be paid using the e-Taxpay channel

You can use the e-Taxpay channel to pay all taxes/levies collected by the FIRS. They include:

- Petroleum Profit Tax (PPT)
- Companies Income Tax (CIT)
- Value Added Tax (VAT)
- Education Tax (EDT)
- Capital Gains Tax (CGT)
- Personal Income Tax/PAYE (Residents of FCT and non-Residents)
- Withholding Tax (WHT). This requires a schedule to be uploaded on the platform.
- National Information Technology Levy (NITDL)
- Stamp Duties (SD)
- Pre-operation Levy (POL)
- Late Return penalty. (LRP)
- Etc.

### Documentation required when you want to pay tax.

- Prepare the relevant financial statement.
- Compute tax payable.
- Fill the relevant Self-assessment forms. (CIT, PPT, EDT, etc).
- Prepare remittance schedule (PAYE/WHT/VAT).
- Make payment on e-Taxpay.