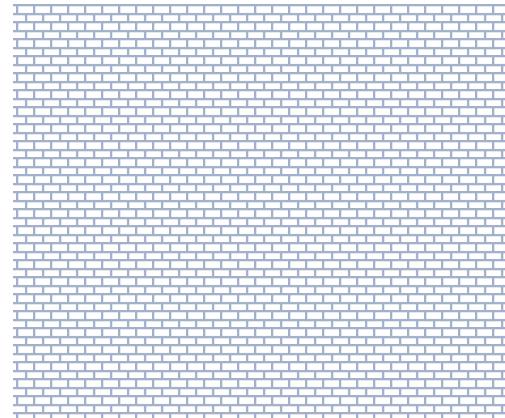
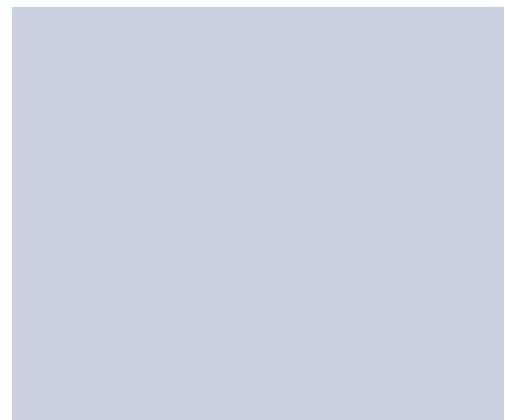


ETAX User Guide- Taxpayer

Alpha Beta LLP

This Manual is designed to offer guidelines and easy to follow steps for the adoption and use of the Tax Administration Solution (ETAX).



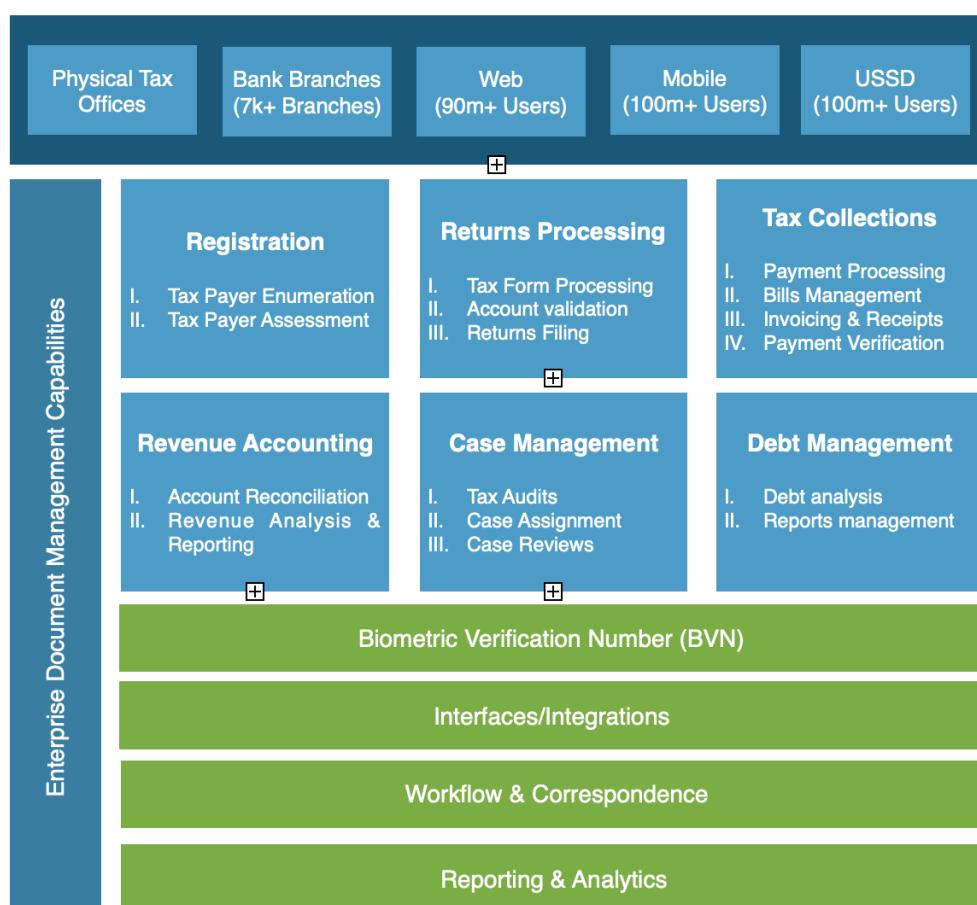
(ETAX) is a Tax Administration Solution designed for efficient tax administration within any given state or country. It offers unique collaborative and document management features with an easy to understand user interface.

1. ETAX OVER VIEW

The goal of the Training Manual is primarily to highlight the features and capabilities of the tax administration solution to the end users *and also provide guidelines and easy steps for effective and smooth adoption of the ETAX solution.*

1.1 ABOUT ETAX

ETAX platform is a digital tax administration solutions developed leveraging over 15 years of experience working with the largest state tax authorities across Sub-Saharan Africa as well as the best in class tax processes and frameworks. ETAX leverages an open standards platform and enables state and enterprise wide data and business rules management, greater transparency and increased taxpayer self-services, with a highly flexible technology architecture designed to accommodate change and integrate easily with legacy systems. We recognize that a comprehensive framework that promotes increased revenue generation, accountability and integrity is one of the essential elements of effective and efficient tax administration. Consequently, ETAX represents a fundamentally different approach to tax administration.



1.2 ETAX FEATURES AND MODULES

e-tax Modules



1.3 KEY BENEFITS

- Improved Internally Generated Revenue:** ETAX's electronic invoicing and billing platform as well as its multi-channel digital payment collections functions enable Simple, Seamless & Secure tax payment collections for increased revenue generation.
- Robust reporting and business intelligence:** ETAX comes equipped with state-of-the-art real-time enterprise modelling and accounts reporting, reconciliation tools, thus, improving revenue collection activities and enabling rapid executive decision making.
- Business Process Automation:** Increased data capture from revenue forms and fewer documents requiring manual intervention through its digitized enumeration, filing, assessment, audit and payment processes. This is achieved through its efficient document management, collaboration, permissions, and document routing and approval workflows all in real time across multiple tax offices.
- Self - Service Capabilities for Tax Payers:** ETAX also offers a self-service portal to support taxpayers in fulfilling their legal obligations and help to improve tax compliance. This ensure tasks such as tax payer enumeration, assessment, return filing and engagement during tax audit exercises can be carried out by the tax payers, reducing the turnaround time for business processes.

5. **Single view of the taxpayer:** ETAX enables tax agencies have a comprehensive dashboard of Taxpayer data in one interface – such as employment records, cases, payment and assessment records amongst others, hence aiding tax compliance and audit related activities.
6. **Reports and Analytics:** Provision of advanced analytics tools to enable executives, managers and agency staff make informed decision in real time and in visually appealing manner.



2. MODULES

2. ETAX FEATURES AND MODULES FOR TAX PAYERS

1. Tax Payer Registration and Sign Up
2. Tax Payer Return Filing
3. Tax Assessments
4. Payment Processing
 - a. Bills Generation
 - b. Payment Transactions

2.1 Tax-Payer Registration

As part of the mandatory requirements to have every working resident of the economy captured in the tax net, the ETax self-service portal offers a unique tax payer registration module that is integrated with the National identification systems such as BVN which minimizes the possibilities of duplicated records of tax payers.

The Tax Payer Registration is broken into 2 sections:

- A. Individual Tax Payer Registration
- B. Corporate Tax Payer Registration

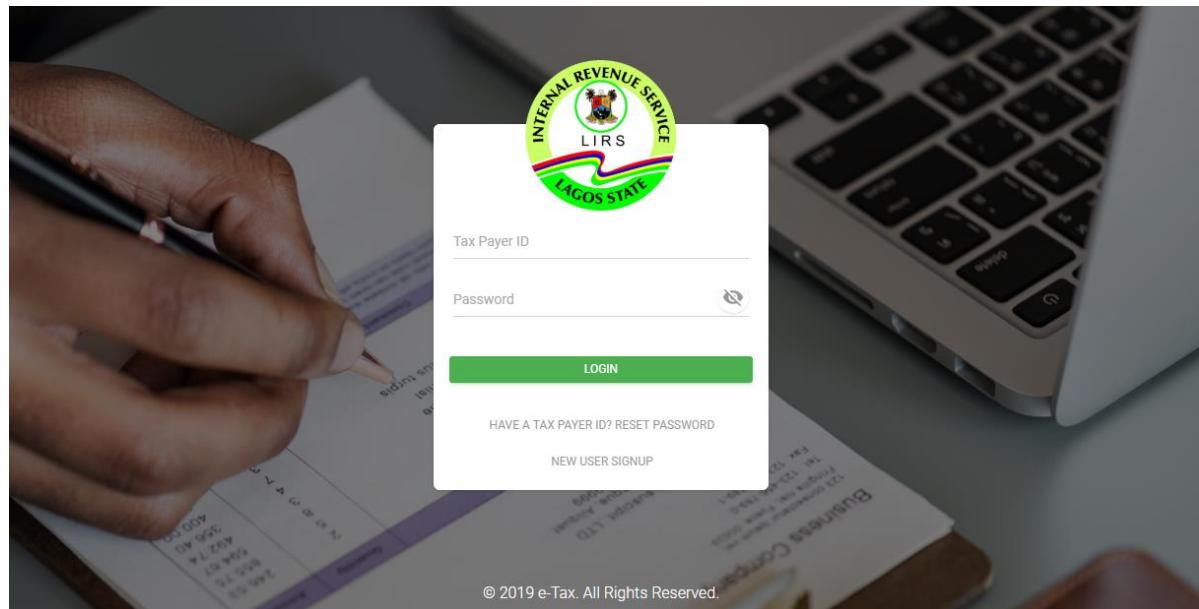
A. Individual Tax Payer Registration

Follow the steps below to register as an Individual Tax Payer

Login and Sign up to the Self-Service Portal

Step 1: Visit the url: <https://ETAX.lirs.net/login>

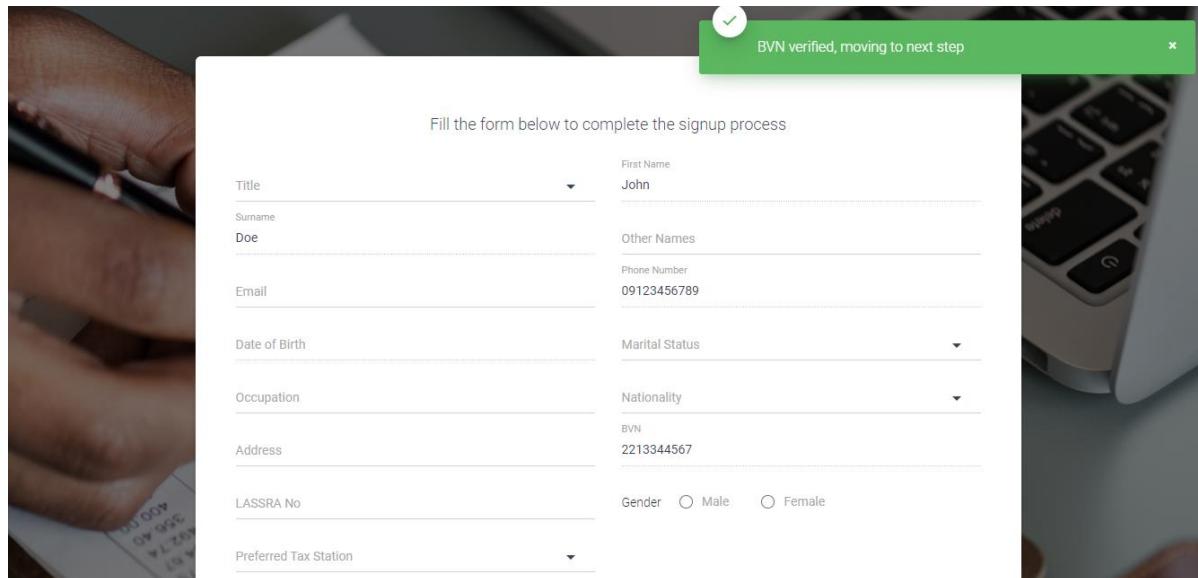
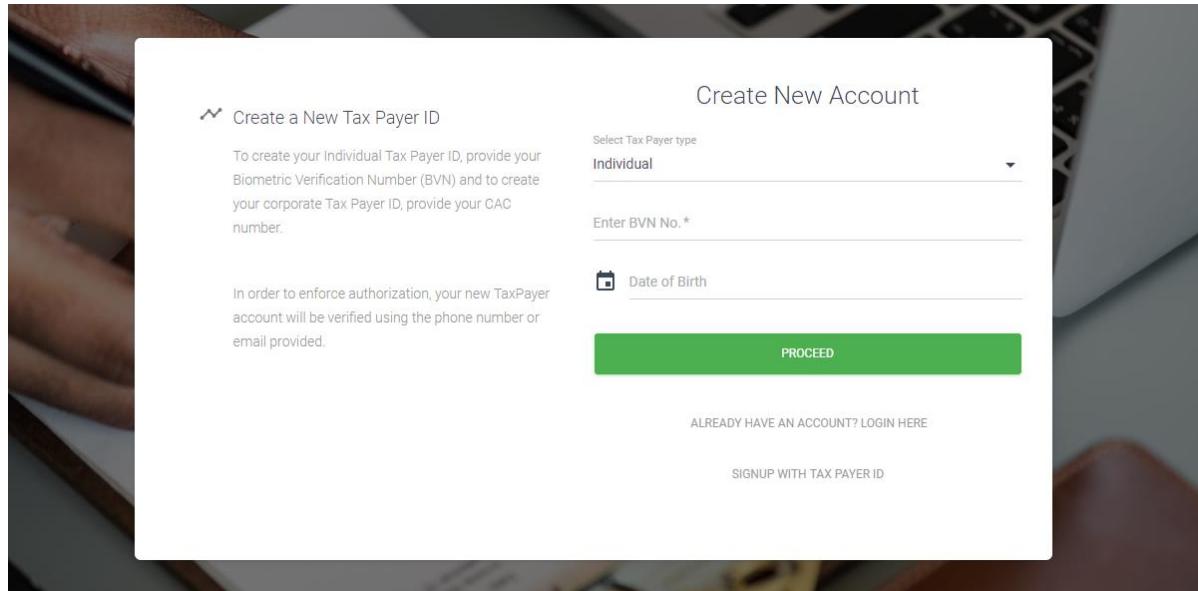
- Click on the “**New User?** (For first time Users) or
- Simply provide your tax payer ID and password for existing users of the Self-service portal



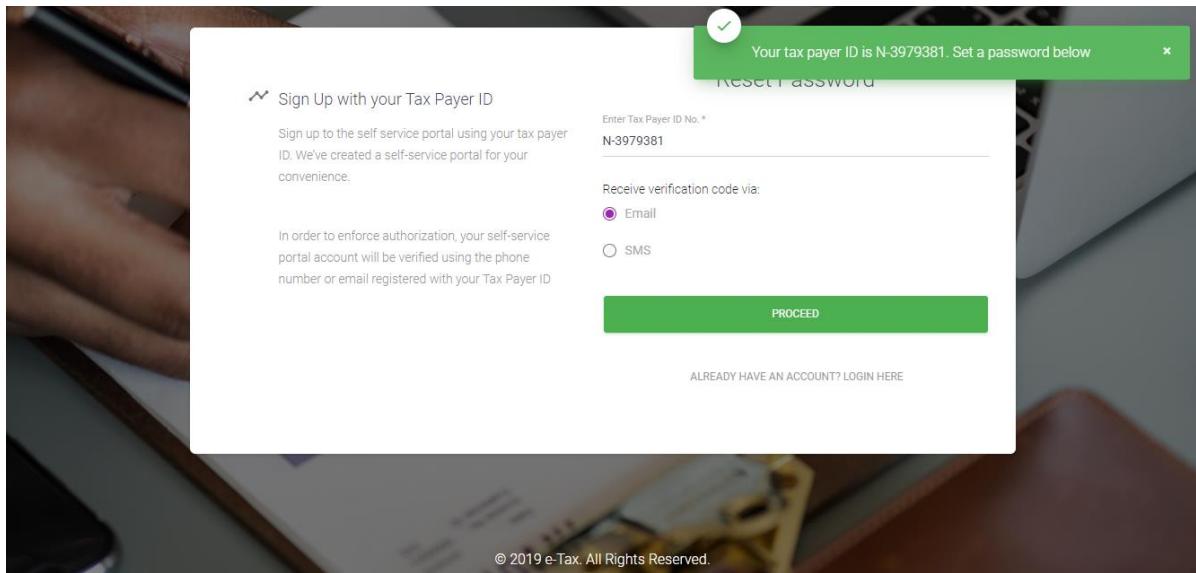
Step 2: For new users,

Without Tax Payer ID,

- Click on New User Sign up
- Select **individual** Tax payer type
- Input BVN and DOB
- Click on proceed

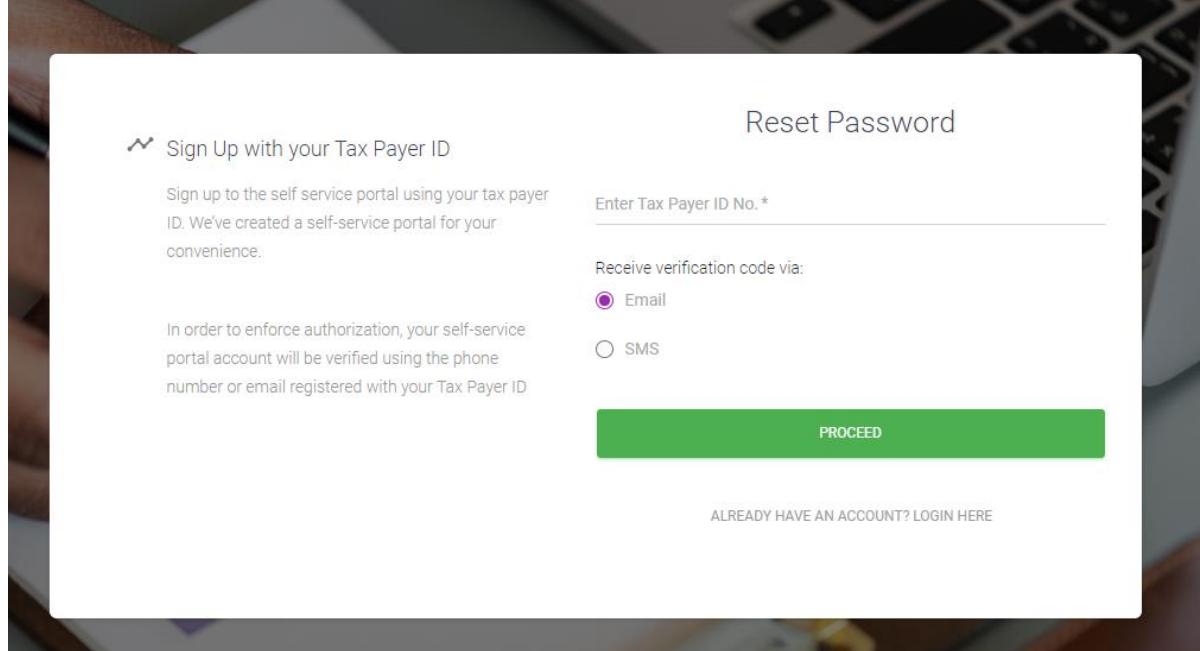


- Fill in the available fields and submit to generate Tax Payer ID



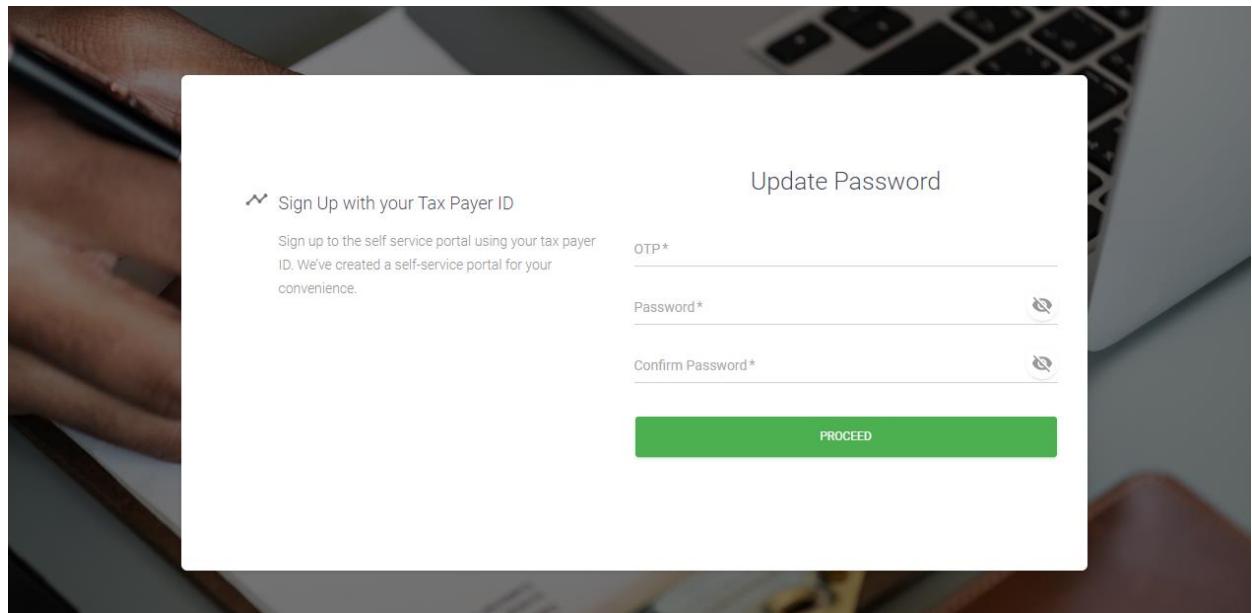
With Tax Payer ID,

- Input your tax Payer ID in the field provided
- choose the preffered means of athentication – (either SMS or email)
(*Note that you are expected to use a known and valid email and phone number registered with your tax payer ID during registration.)

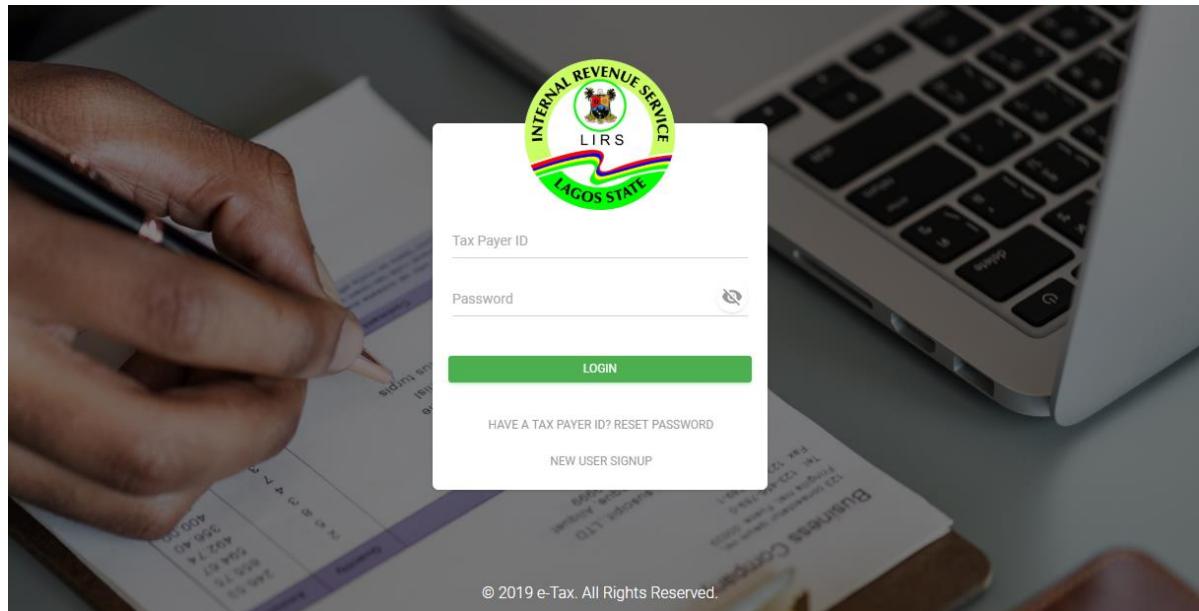


Step 3:

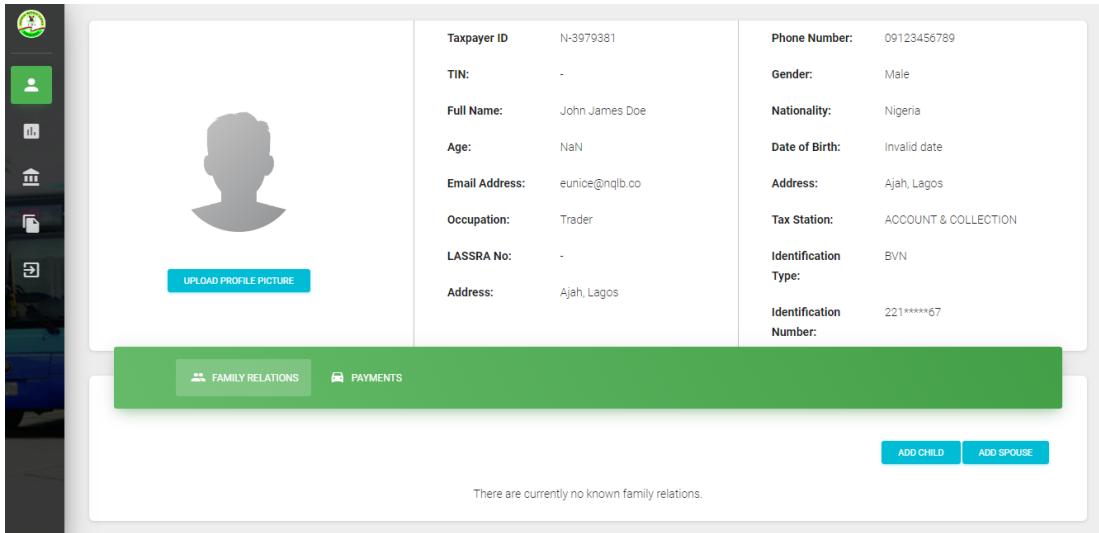
- Input the One-time authentication passcode
- Choose a new Password
- Confirm your chosen Password
- Click on “Proceed”

**Step 4. Login with your Tax Payer ID and new Password**

- Input your newly created Tax Payer ID in the format “N-XXXXX”
- Input your Chosen Password



- View Tax-Payer Profile after login



The screenshot shows the ETAX profile page. On the left is a vertical sidebar with icons for profile, payments, and account. The main area displays a placeholder profile picture and a "UPLOAD PROFILE PICTURE" button. To the right is a table of tax-payer details:

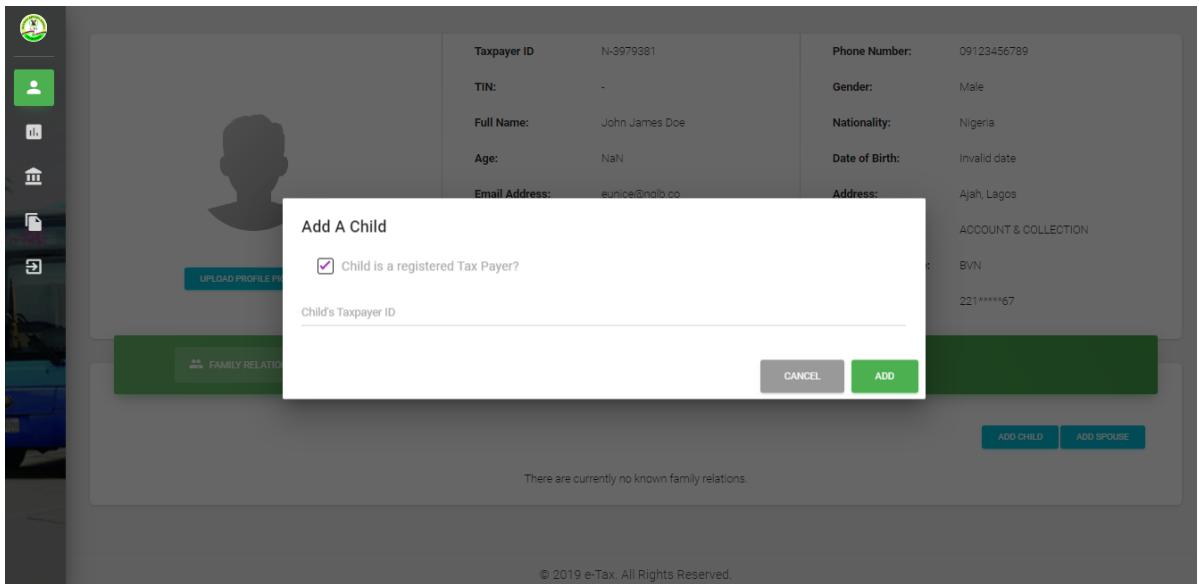
Taxpayer ID	N-3979381	Phone Number	09123456789
TIN	-	Gender	Male
Full Name	John James Doe	Nationality	Nigeria
Age	NaN	Date of Birth	Invalid date
Email Address	eunice@nqib.co	Address	Ajah, Lagos
Occupation	Trader	Tax Station	ACCOUNT & COLLECTION
LASSRA No	-	Identification Type	BVN
Address	Ajah, Lagos	Identification Number	221*****67

Below the table, there are tabs for "FAMILY RELATIONS" and "PAYMENTS". A green bar at the bottom indicates "There are currently no known family relations." Buttons for "ADD CHILD" and "ADD SPOUSE" are also present.

Step 5:

To add Family Relations:

- Select the “**Add Child**” (if applicable)
- Input the Tax Payer ID of the child (where child is a gainfully employed adult and a registered tax payer)



The screenshot shows the ETAX profile page with an "Add A Child" modal open. The modal contains fields for "Child is a registered Tax Payer?" (checked) and "Child's Taxpayer ID". At the bottom are "CANCEL" and "ADD" buttons. The background shows the same profile information and "FAMILY RELATIONS" tab as the previous screenshot.

- Otherwise uncheck the box “**Child is a registered Tax Payer**” and input the Child details

Full Name: John James Doe
Age: NaN
Nationality: Nigeria
Date of Birth: Invalid date

Relationship: Child
Child
Child

Add A Child

Child is a registered Tax Payer?

Dependent's Form - Child

Full Name _____

Date of Birth _____

Name of Educational Establishment _____

Address of Educational Establishment _____

Child's Income (in Naira) _____

CANCEL ADD

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- Repeat the process under **Step 5** for “**Add Spouse**” if applicable.

Full Name: John James Doe
Age: NaN
Nationality: Nigeria
Date of Birth: Invalid date

Email Address: eunice@nqlb.co
Occupation: Trader
LASSRA No: -
Address: Ajah, Lagos
Identification Type: BVN
Identification: 221*****67

Relationship: Child
Child
Child

Spouse

Spouse is a registered Tax Payer?

Spouse's Taxpayer ID _____

CANCEL ADD

Jean Doe Emma 11th Sep, 2019
Jean Doe Emma 11th Sep, 2019
Jenifer Doe 11th Sep, 2019

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Add Spouse

Spouse is a registered Tax Payer?

Spouse registration form

Full Name:	John James Doe	Nationality:	Nigeria
Age:	NaN	Date of Birth:	Invalid date
Ajah, Lagos			
ACCOUNT & COLLECTION			
BVN			
221*****67			

Relationship

Child
Child
Child

UPLOAD PROFILE PICTURE

FAMILY RELATION

ACCOUNT & COLLECTION

BVN

ADD CHILD **ADD SPOUSE**

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- Click on Submit when you're done.

Individual Tax Payer Profile

Taxpayer ID	N-3979381	Phone Number:	09123456789
TIN:	-	Gender:	Male
Full Name:	John James Doe	Nationality:	Nigeria
Age:	NaN	Date of Birth:	Invalid date
Email Address:	eunice@nqlb.co	Address:	Ajah, Lagos
Occupation:	Trader	Tax Station:	ACCOUNT & COLLECTION
LASSRA No:	-	Identification Type:	BVN
Address:	Ajah, Lagos	Identification Number:	221*****67

FAMILY RELATIONS **PAYMENTS**

Relationship	Full Name	Date of Birth
Child	Jean Doe Emma	11th Sep, 2019
Child	Jean Doe Emma	11th Sep, 2019
Child	Jenifer Doe	11th Sep, 2019
Spouse	Wife	10th Sep, 2019

UPLOAD PROFILE PICTURE

FAMILY RELATIONS **PAYMENTS**

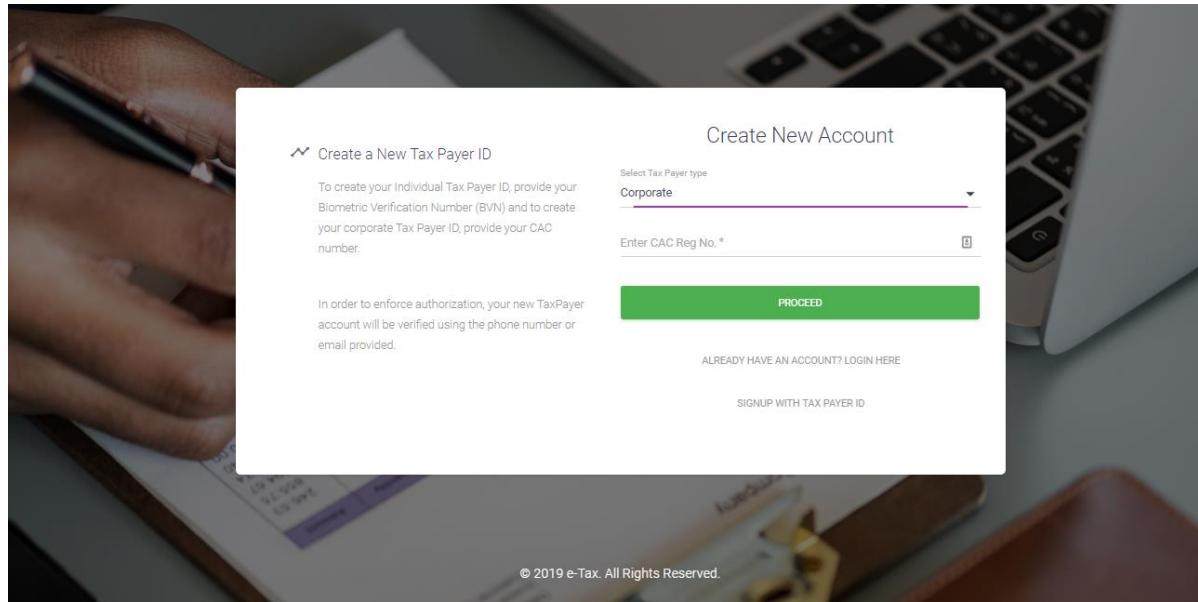
ADD CHILD **ADD SPOUSE**

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B. Corporate Tax Payer Registration

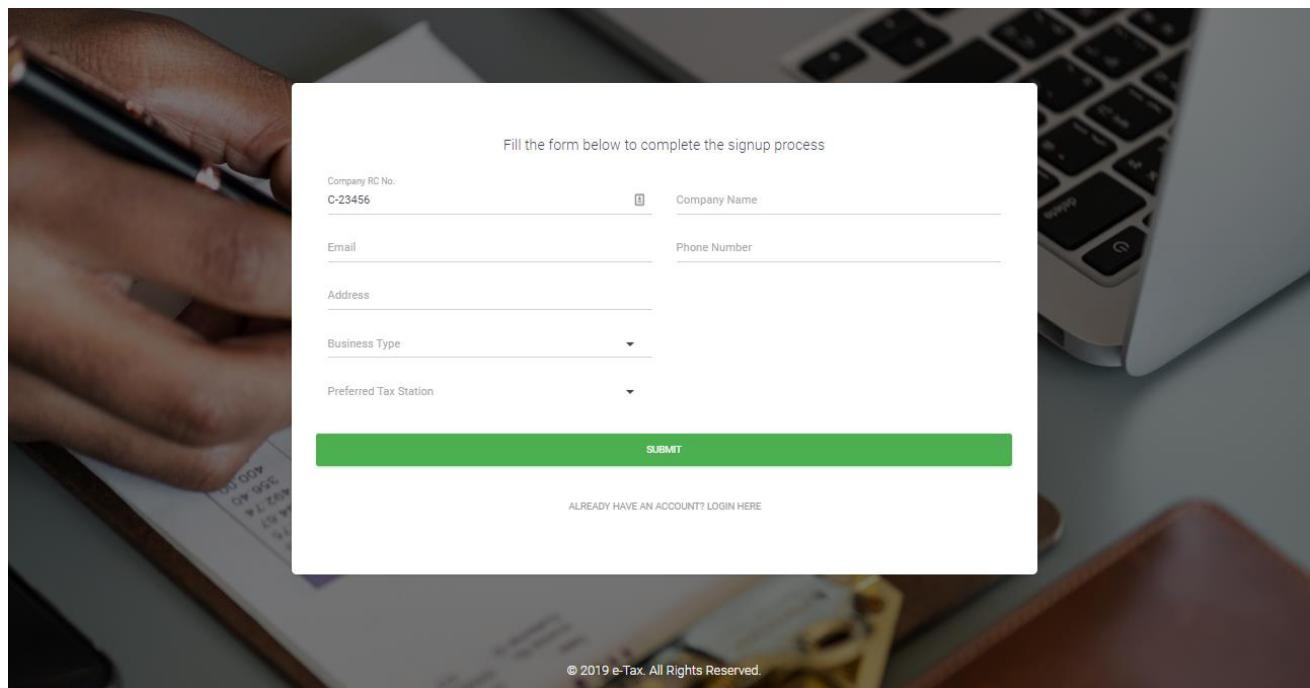
Step 1:

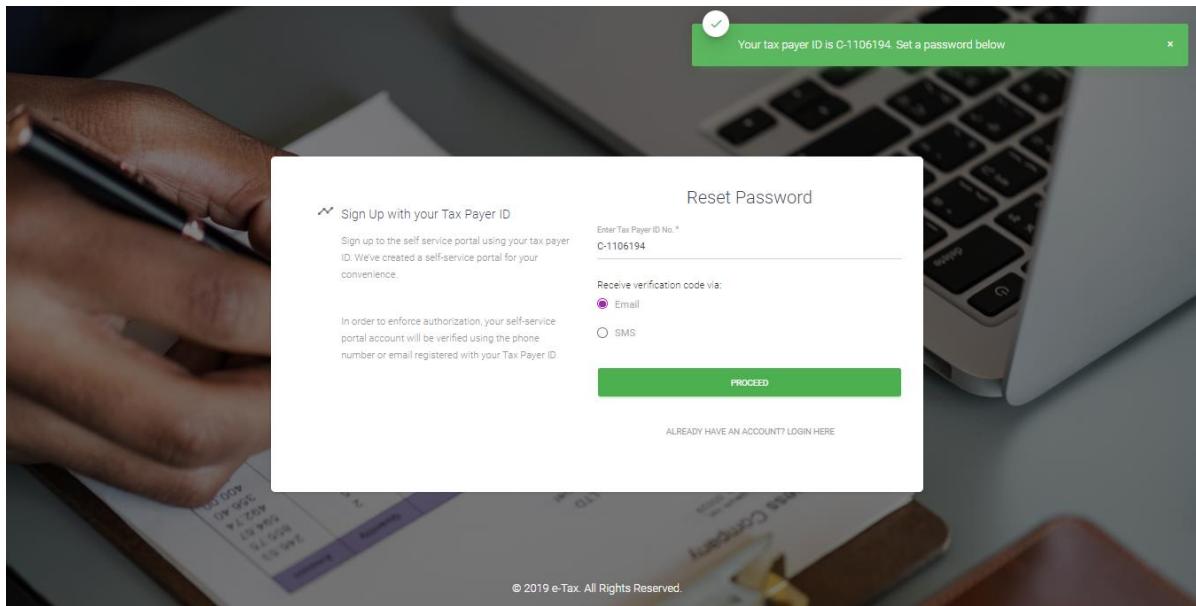
- Click on New User Sign up
- Select “**Corporate**” Tax payer type
- Input “**CAC Registration Number of Company**”
- Click on proceed



Step 2:

Fill in the Company Details and Select the appropriate Business Type to generate Tax Payer ID

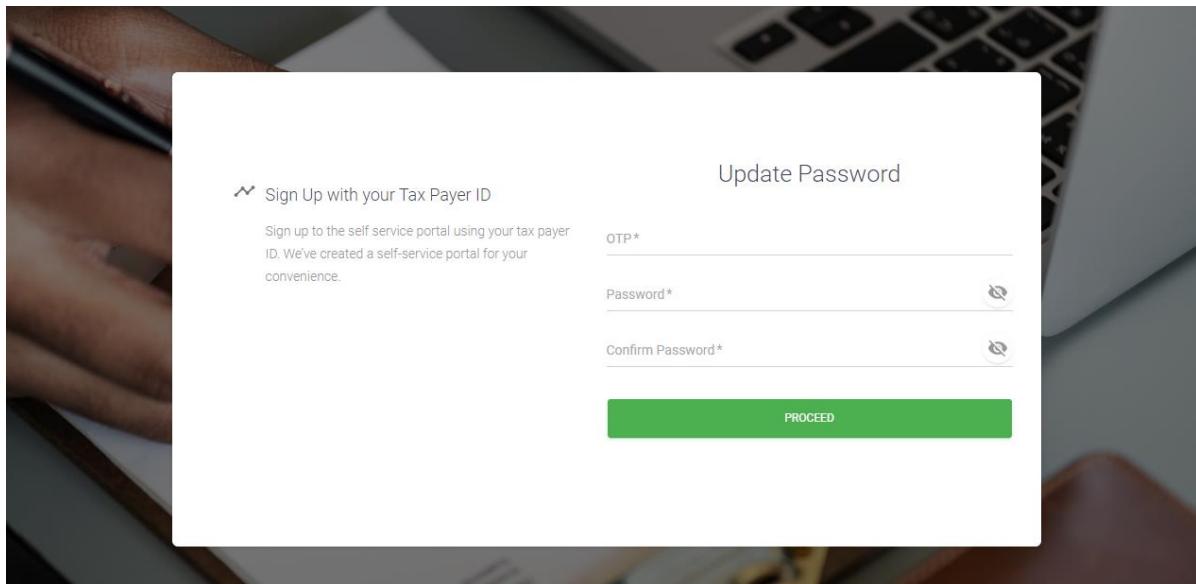




- Input your tax Payer ID in the field provided
- choose the preffered means of athentication – (either SMS or email)
(*note that you are expected to use a known email and phone number registered with your tax payer ID during registration.)

Step 3:

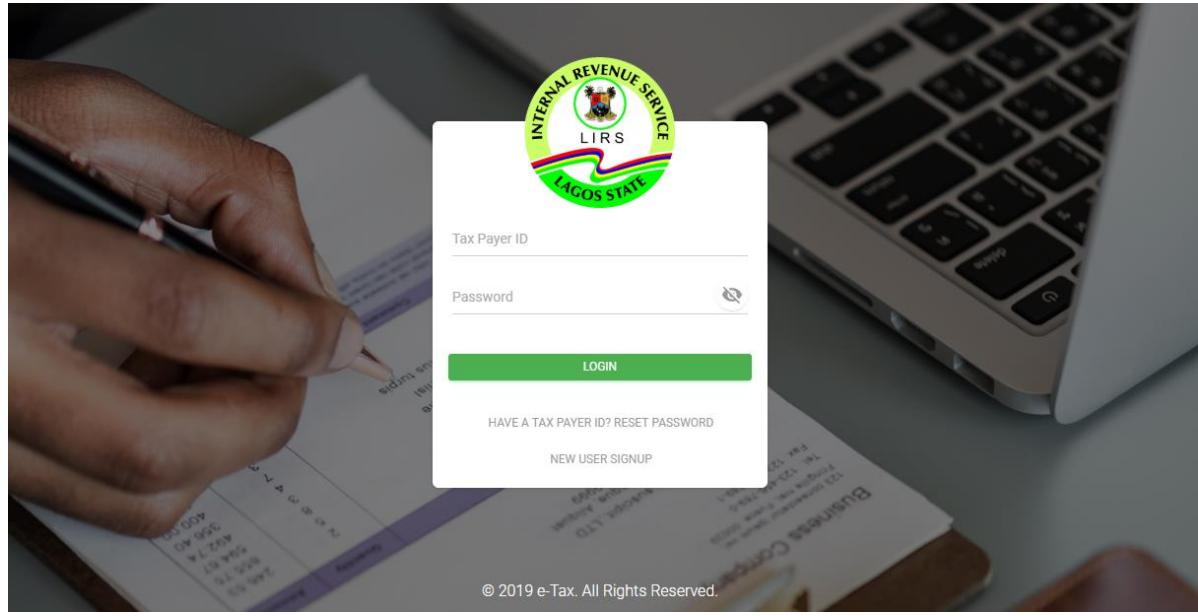
- Input the One-time authentication
- Choose a new Password
- Confirm your chosen Password
- Click on “Proceed”



Step 4:

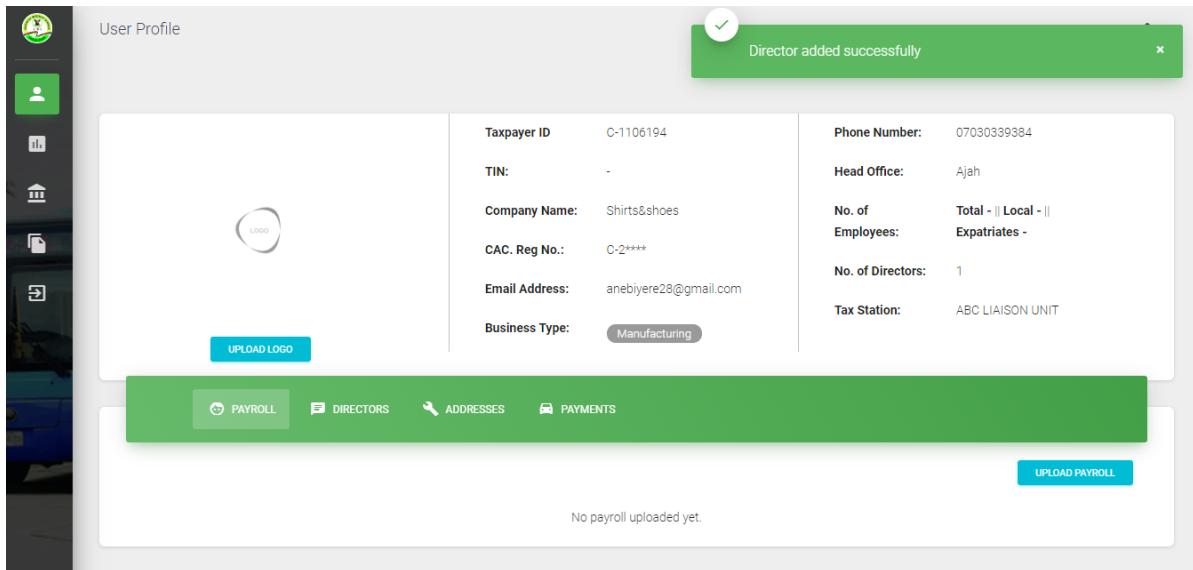
Login with your Tax Payer ID and new Password

- Input your new company Tax Payer ID in the format “C-XXXXX”
- Input your newly chosen password



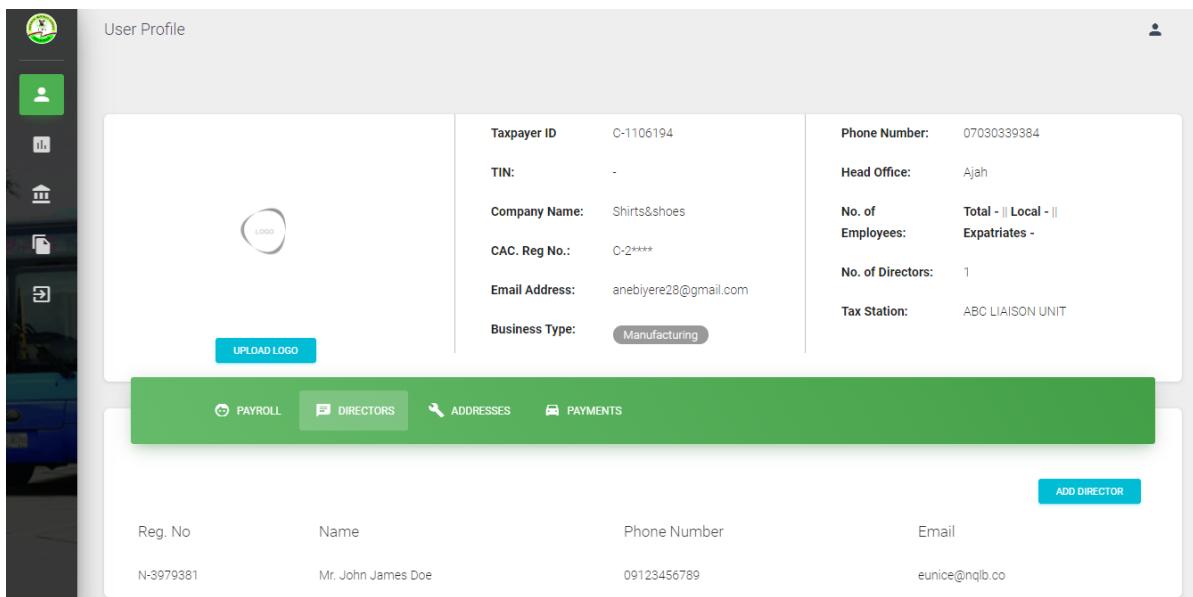
Step 5:

- Add at least one Director of the Company using the Tax ID of the Director and click on “add director”



To add more directors,

- Navigate to directors under the tax payer profile
- Click on “**Add directors**”
- Follow the same procedure in **step 5** and add directors.



To add addresses,

- Navigate to Addresses under the tax payer profile
- Click on “**Add Address**”
- Input details and click on “**Add Address**”

Taxpayer ID: C-1106194
TIN: -
Company Name: Shirts&shoes
CAC. Reg No.: C-2****
Email Address: anebiyere28@gmail.com
Business Type: Manufacturing
Phone Number: 07030339384
Head Office: Ajah
No. of Employees: Total - || Local - || Expatriates -
No. of Directors: 1
Tax Station: ABC LIAISON UNIT

NAME: main
ADDRESS: Ajah

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Add New Address

Name: main
Address: Ajah

CANCEL ADD ADDRESS

NAME: main
ADDRESS: Ajah

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To Upload Logo,

- Navigate to upload logo on the tax payer profile

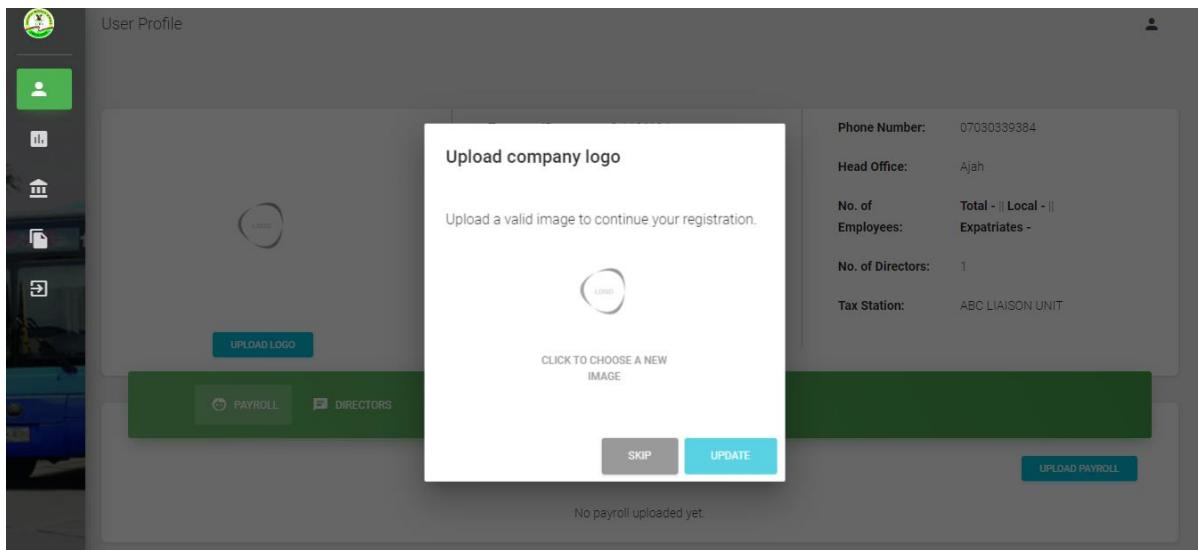
User Profile

Taxpayer ID: C-1106194
TIN: -
Company Name: Shirts&shoes
CAC. Reg No.: C-2****
Email Address: anebiyere28@gmail.com
Business Type: Manufacturing
Phone Number: 07030339384
Head Office: Ajah
No. of Employees: Total - || Local - || Expatriates -
No. of Directors: 1
Tax Station: ABC LIAISON UNIT

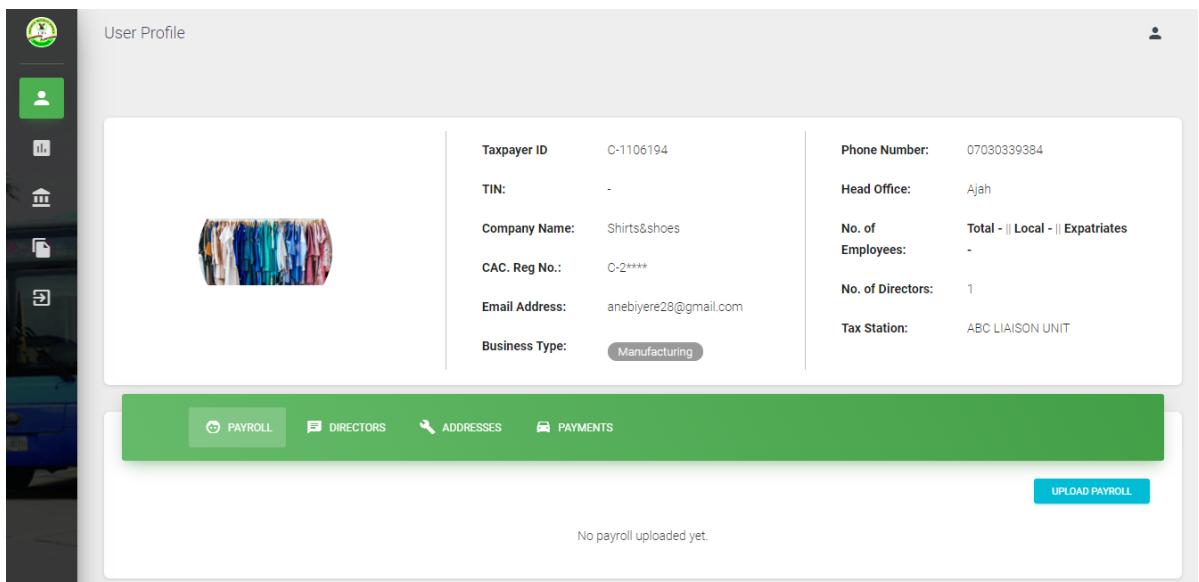
UPLOAD LOGO

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- Click on “Click to choose an Image” to upload an image from computer
- Click on “Update”



Corporate Tax Payer Profile



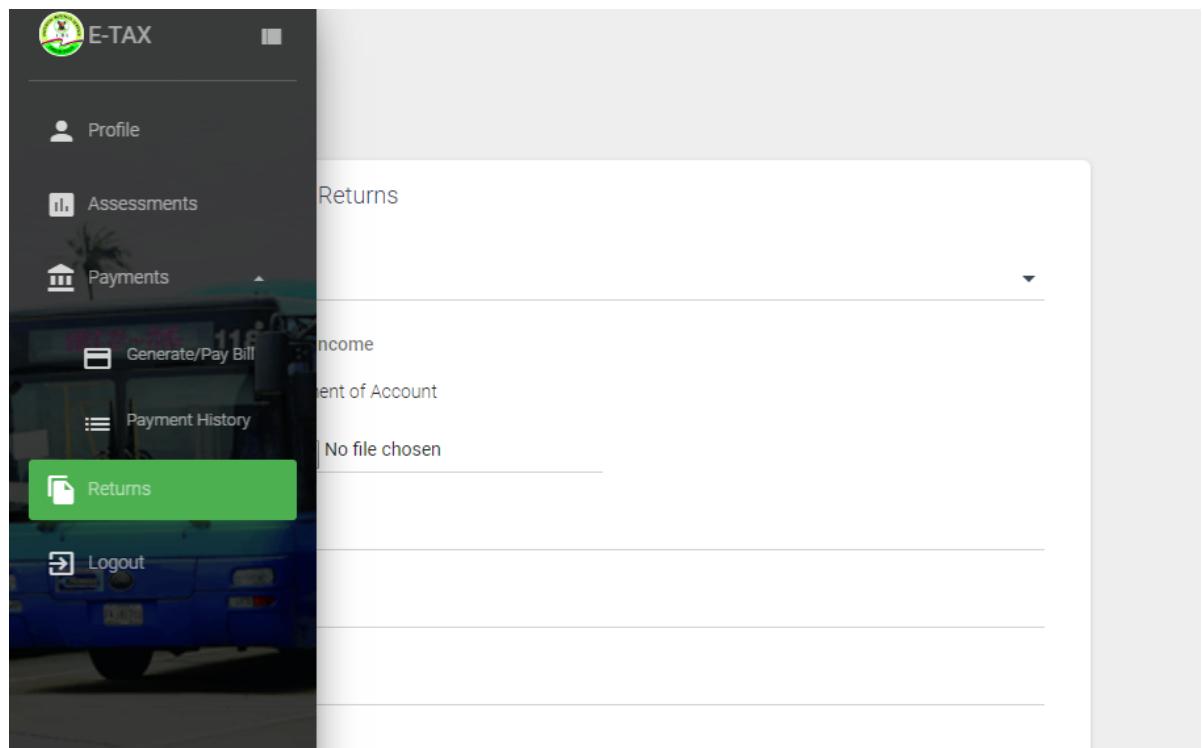
2.2 RETURN FILING- Individual Tax Payer

The Self Service portal offers capability to allow the tax payers submit their annual declarations electronically.

The Following steps should be followed by Tax Payers in order to file their annual returns using the four return templates expected.

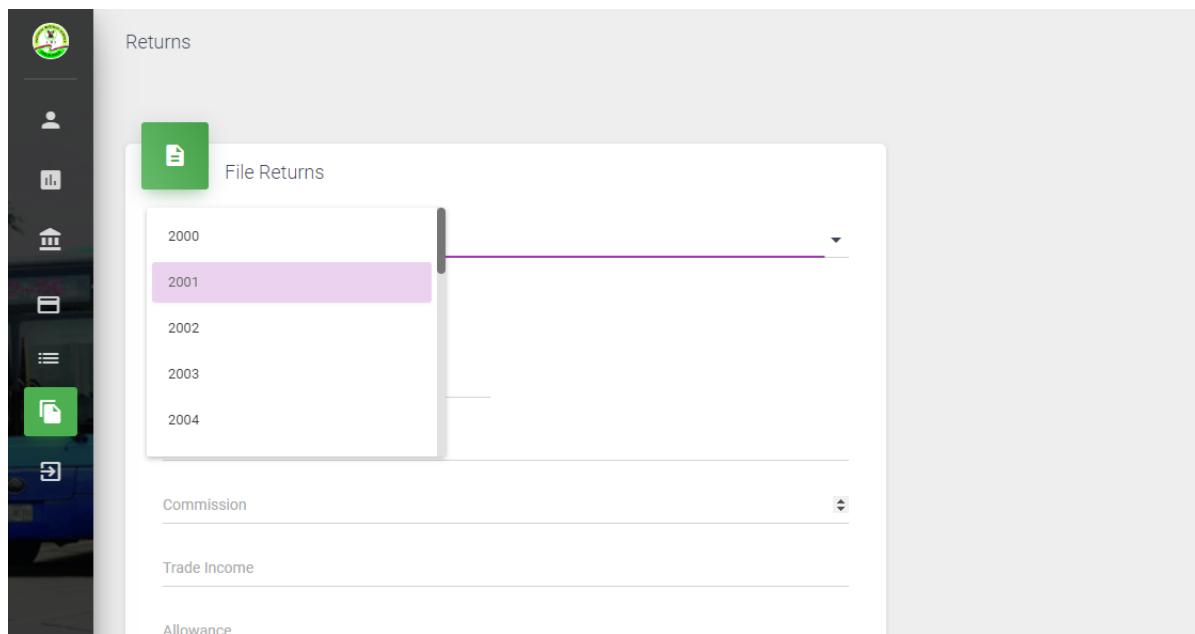
Step 1: Login into your self-service portal account using your tax Payer ID and Password

Step 2: Select the Returns Module



Step 3:

Select the appropriate Year of returns to be filed.



Returns

File Returns

2000

2001

2002

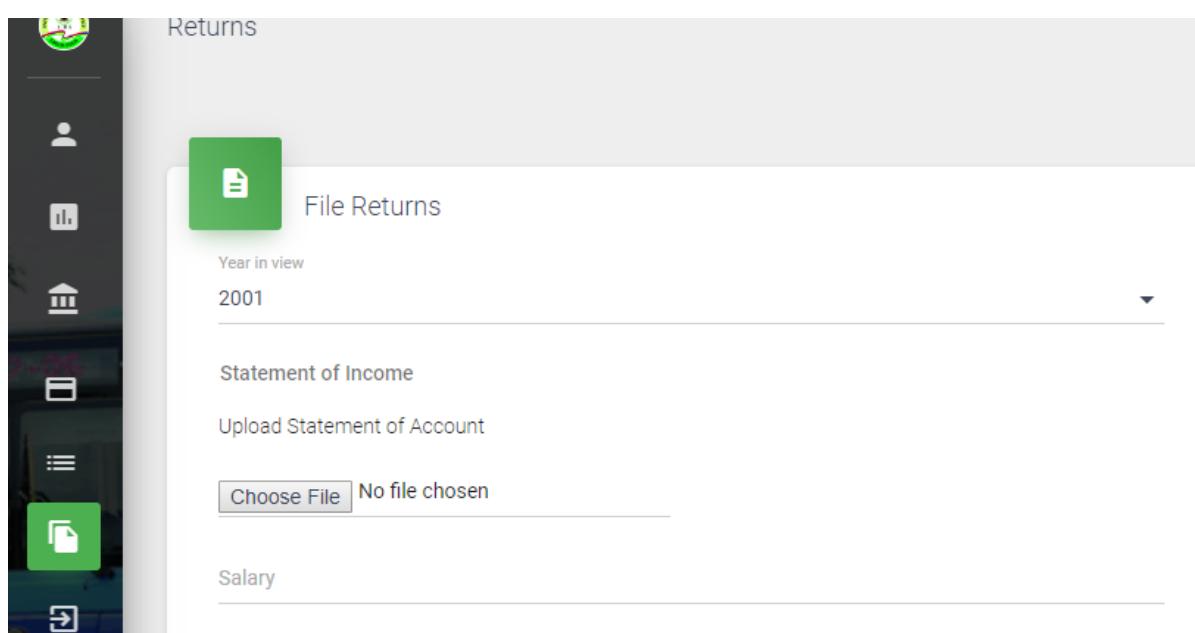
2003

2004

Commission

Trade Income

Allowance

Step 4: Upload statement of account using the upload button

Returns

File Returns

Year in view

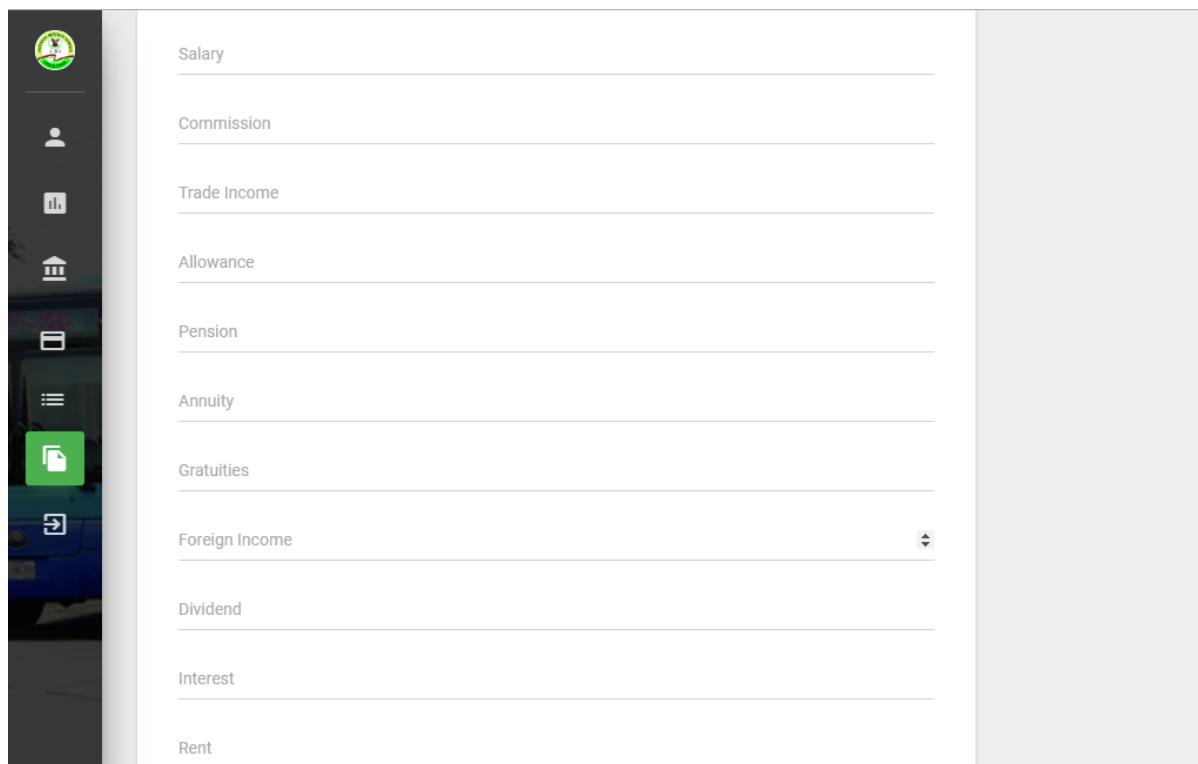
2001

Statement of Income

Upload Statement of Account

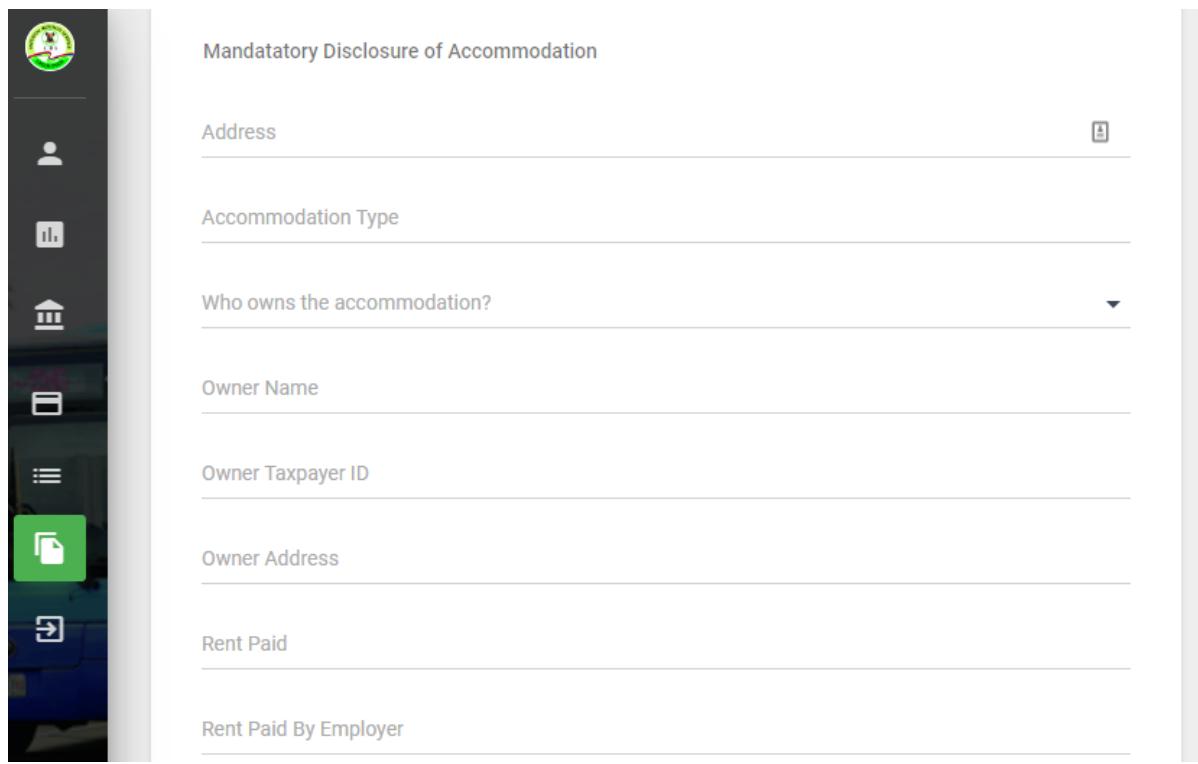
Choose File No file chosen

Salary

Step 5: Input values for the available fields (Salary, Commission, Trade Income etc)

The screenshot shows a vertical sidebar on the left with icons for user management, document creation, and other tax-related functions. The main area contains input fields for different types of income:

- Salary
- Commission
- Trade Income
- Allowance
- Pension
- Annuity
- Gratuities
- Foreign Income
- Dividend
- Interest
- Rent

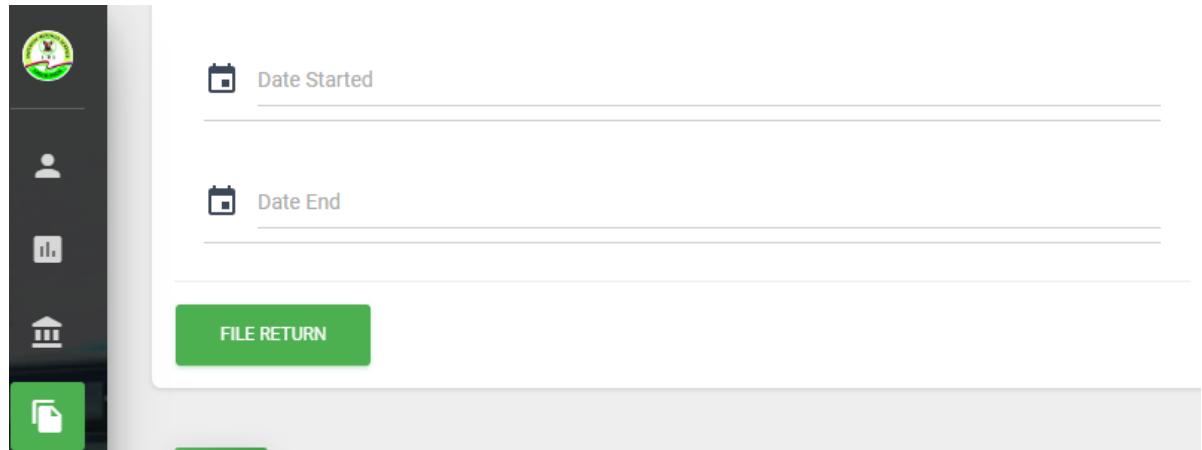
Step 6: Fill in Mandatory Accommodation details

The screenshot shows a vertical sidebar on the left with icons for user management, document creation, and other tax-related functions. The main area is titled "Mandatory Disclosure of Accommodation" and contains the following input fields:

- Address
- Accommodation Type
- Who owns the accommodation? (dropdown menu)
- Owner Name
- Owner Taxpayer ID
- Owner Address
- Rent Paid
- Rent Paid By Employer

Step 7:

Indicate Date started and Date ended for the period of the year in view and click on file return.

**View all returns filed**

Return Ref id.	Year of Return	Created Date	Updated Date	Total Income	Total Expenses	
72	2000	Aug 03 2019	Aug 03 2019	₦0.00	₦10.00	VIEW DETAILS
74	2001	Aug 06 2019	Aug 06 2019	₦0.00	₦2.00	VIEW DETAILS
75	2002	Aug 07 2019	Aug 07 2019	₦0.00	₦0.00	VIEW DETAILS

By clicking View Details, you can view details of the return.

Category	Value
Total Income:	₦0.00
Salary:	₦0.00
Pension:	₦0.00
Divided:	₦0.00
Total Expenses:	₦10.00
Address:	52 Ifeaya Road, Onike, Yaba.

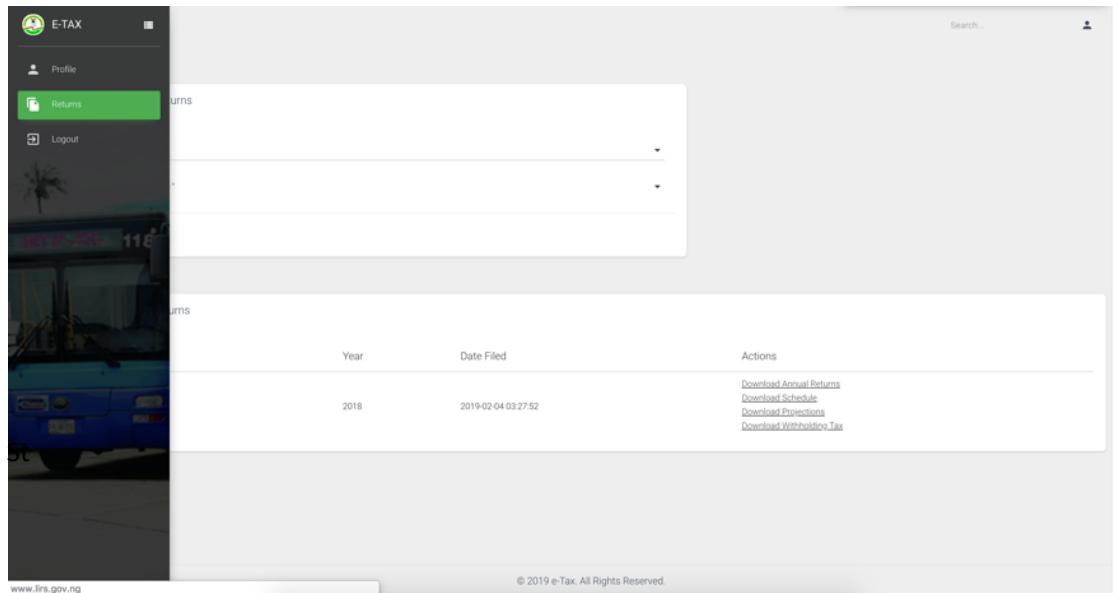
RETURN FILING – Corporate Tax Payers

The Self Service portal offers capability to allow the tax payers submit their annual declarations electronically.

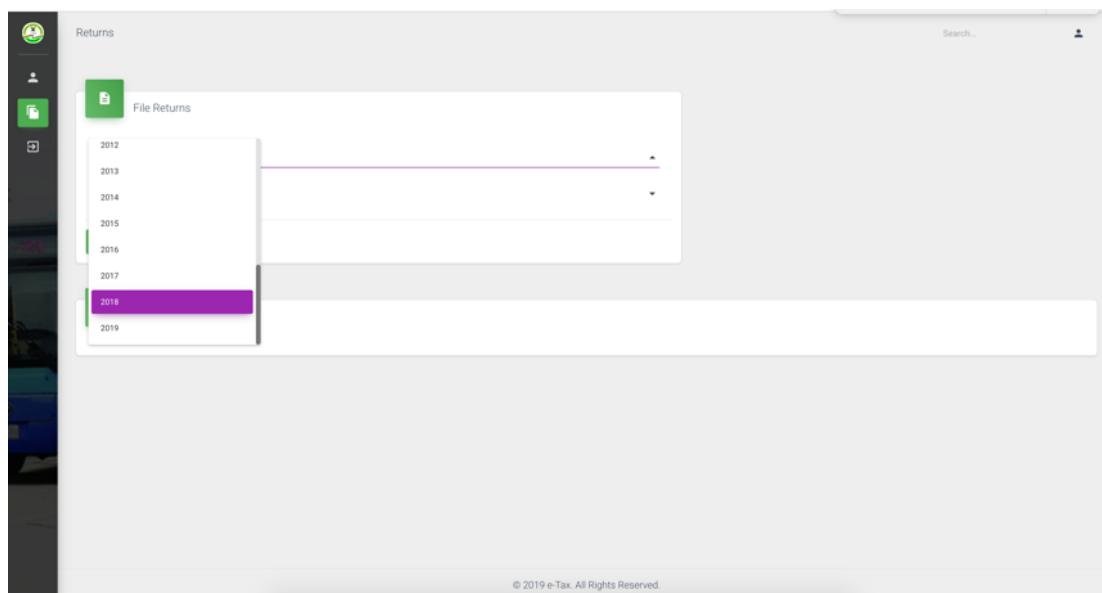
The Following steps should be followed by Taxpayers in order to file their annual returns using the four return templates as expected.

Step 1. Login into your self-service portal account using your tax Payer ID and Password

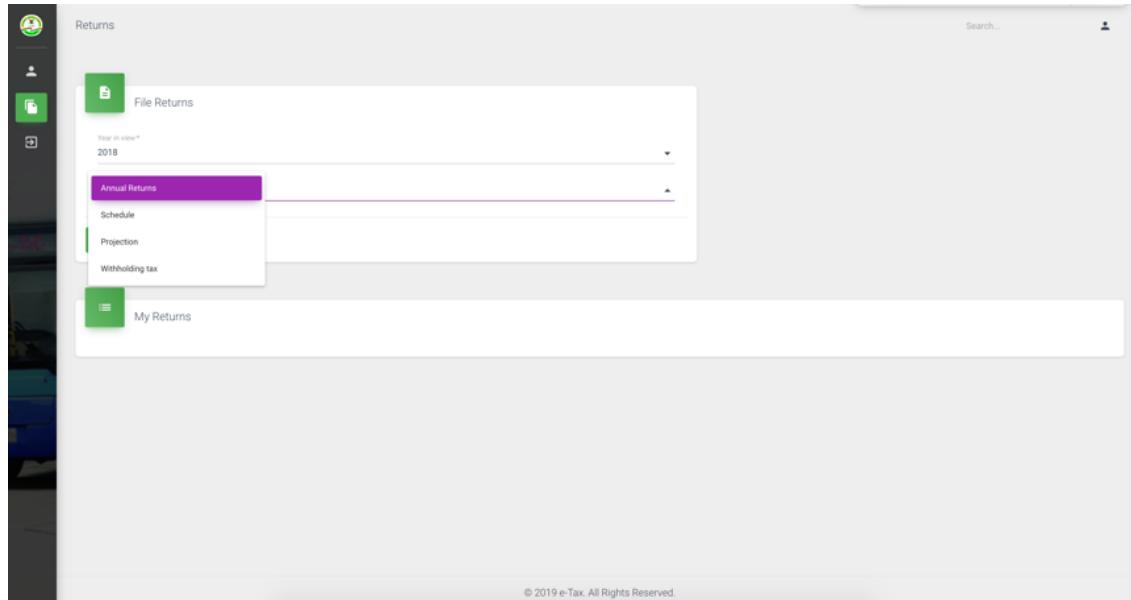
Step 2. Select the Returns Module



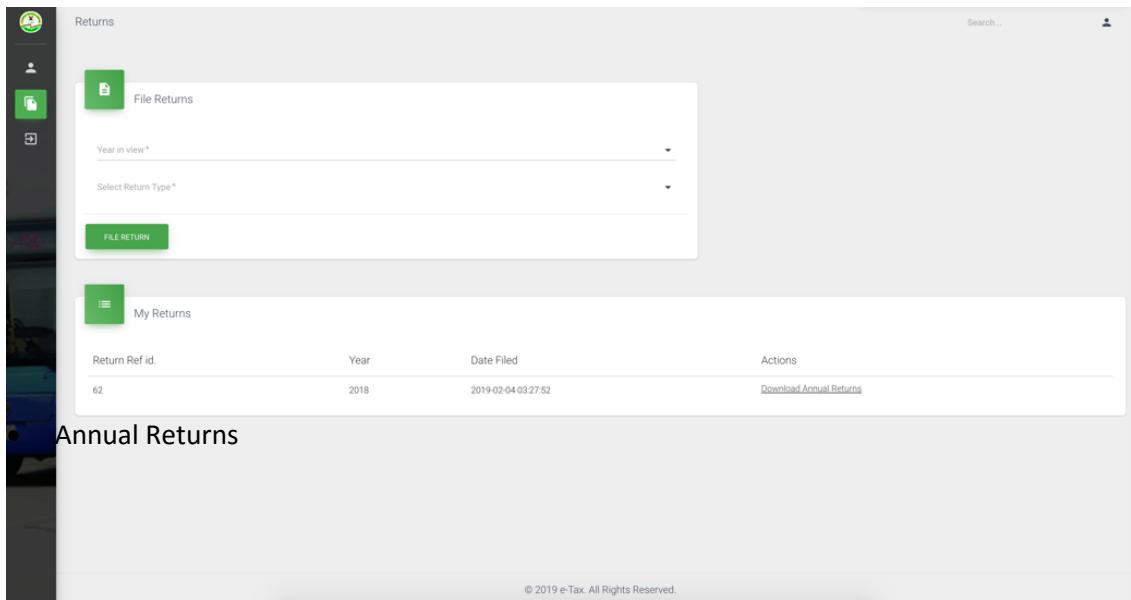
Step 3. Select the appropriate Year of returns to be filed.



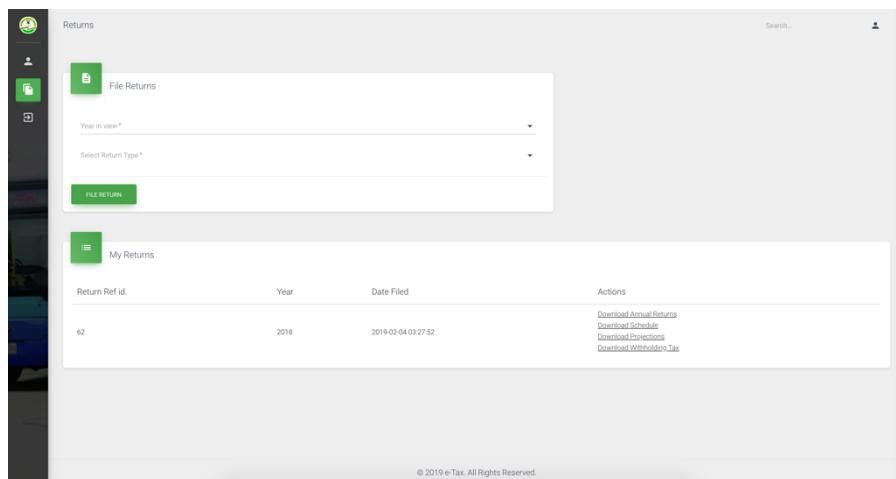
Step 4. Select the “**Returns Type**” and download the appropriate template (fill the template with tax payer info and upload updated file)



Step 5. Click on “**File Returns**” to upload the updated returns template.



Step 6. Repeat Steps 3 to 5 for all the respective Returns type.



**You can Download each of your uploaded document by clicking on each template listed under the Column “Actions” to review your submitted documents.

2.3 ASSESSMENT:

The Self Service portal enables the tax payers view their assessments.

- Click on Assessments on the left hand side of the portal

Reference	Created	Approved Date	Status	Items	Actions
VIGEAHR3QXPQLYDSF3KN	Thu Sep 19 2019	Thu Jan 01 1970	Draft	Reference: VIGEAHR3QXPQLYDSF3KN Year: 2001 Total Income: ₦435,646.00 Tax Payable: ₦500.00 Total Outstanding: ₦550.00	No bill generated DETAILS

- View Assessments and details of assessment

Reference	Created	Approved Date	Status	Items	Actions
VIGEAHR3QXPQLYDSF3KN	Thu Sep 19 2019	Thu Jan 01 1970	Draft	Reference: VIGEAHR3QXPQLYDSF3KN Year: 2001 Total Income: ₦435,646.00 Tax Payable: ₦500.00 Total Outstanding: ₦550.00	No bill generated DETAILS
AM10PWRAMFXQU0IFDLQ	Thu Sep 19 2019	Thu Jan 01 1970	Draft	Reference: AM10PWRAMFXQU0IFDLQ Year: 2001 Total Income: ₦90,000.00 Tax Payable: ₦500.00 Total Outstanding: ₦550.00	No bill generated DETAILS

Assessment Reference	PKFK2XCCWPW4TRT4PKRA			
Tax Payer Id	N-5004714			
Tax Payer's Name	Mr. Olusesan Afonja Olofinjana			
Total Taxable Income	500			
Total Outstanding	550			
Status	Draft			
Income Type	Total Income	Tax Payable	Outstanding	Duration
direct ass	₦435,646	₦500	₦500	2001-09-02 - 2001-09-12

- **Raise Assessment Objection**

All tax Payers are now able to raise an objection via the self service portal through their different tax payer accounts.

1. Click on Raise Objection

User Assessment Detail

Assessment Reference: K7L6J04VKDUNK2DFKMSL
Tax Payer ID: C-1086384
Tax Payer's Name: Abc Consulting
Total Taxable Income: 441
Total Outstanding: 441
Status: Approved
Agency: Accounts - 24004
Revenue: Office of Local Government Administration - 34180

2003

Income Type	Total Income	Duration
PAYE	N123,123	2003-01-14 - 2003-03-05
Professional fees	N35,345	2003-01-14 - 2003-03-05

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2. Fill the details of the Objection including

- a. Reason for Objections
- b. Suggestion Undisputed Amount
- c. Upload Supporting document to back up basis for Objections

User Assessment Detail

Assessment Reference: J5D4QHJUDYHAEERWKG
Tax Payer ID: C-1086384
Tax Payer's Name: Abc Consulting
Total Taxable Income: 5975
Total Outstanding: 30221
Status: Approved
Agency: Ajah Met Tax Office - 19960
Revenue: 10% of Turnover Rate collected by all LGAs - 31348

Raise Objection

Objection Reason*
Suggested Amount*

Objection Description*
Notes*

Supporting Document Type*
Supporting Document
 No file chosen

CANCEL MAKE OBJECTION

3. View Assessment Summary with the Objection Details

The screenshot shows the 'User Assessment Detail' page. On the left, there's a sidebar with icons for user profile, tax payers, assessments, and reports. The main content area has two main sections: 'Assessment Reference' and 'Objections'.

Assessment Reference:

- XV4ATDPINN1BZLZAVFHB
- Tax Payer ID: C-1086384
- Tax Payer's Name: ABC Consulting
- Total Taxable Income: 208333
- Total Consulting: 253366
- Status: Objected

Objections:

Created	By	Description & Files	Suggested
Mon Sep 30 2019	C-1086384	Description: We were out of the country at the time Attachments: Download Test feedback-etax.xlsx	N250,000.00

Income Summary:

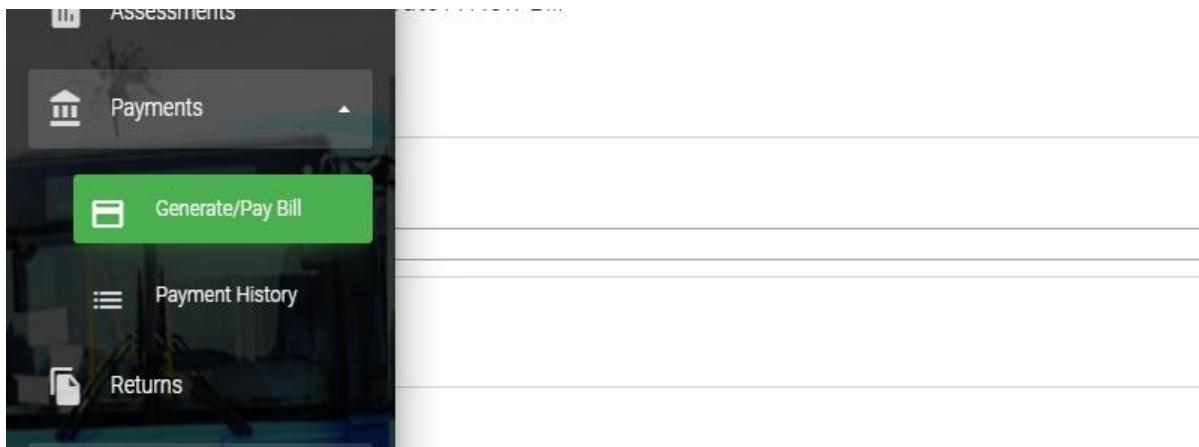
Income Type	Total Income	Duration
Consultancy Fees	N50,000.00	2001-09-02 - 2001-09-17

2.4 TAX PAYMENTS

The Self Service portal offers capability to allow the tax payer generate bill and pay. Bills Payment are not possible with uploading of schedules. Schedule upload allows for all the details of a beneficiary tax payer to be captured and reflected on a particular bill.

To generate/pay bill:

- Click on payments and click on generate/pay bill on the left side of the portal



- Input Tax Payer ID, Agency, Revenue and Amount to be generated and generate bill.

 A screenshot of the 'Generate A New Bill' form. On the left is a vertical sidebar with icons for user profile, assessments, payments, returns, and help. The main form has a header 'Generate A New Bill'. It includes fields for 'Tax Payer ID' (set to 'N-5004714'), 'Agency' (a dropdown menu), 'Amount (₦)' (empty), and a 'One-off Bill' checkbox (unchecked). At the bottom right is a green 'GENERATE' button.

- For a one-off bill indicate Start date and End date then generate bill

 A screenshot of the 'Generate A New Bill' form for a one-off bill. The sidebar is identical to the previous screenshot. The main form now includes 'Start Date' and 'End Date' fields with calendar icons. The 'One-off Bill' checkbox is checked. The 'GENERATE' button is located at the bottom right.

- Uploading a payment Schedule

- Download the Schedule template under the “**Upload Instruction**” section
- Update the downloaded Template by uploading the tax payer ID and amount of each tax payer catered for under the particular bill
- Click on Generate

- After bill is generated proceed to pay via pay button

ID	Created	Bill Reference	Agency Code	Revenue Code	Amount Paid	Amount Due	Status	Action
62	Mon Feb 11 2019	50047140-3646068-180	4250003	4010002	₦0.00	₦68,696.00	Unpaid	PAY
118	Wed Jul 24 2019	50047140-9945920-147	4250007	4020065	₦0.00	₦11.00	Unpaid	PAY
140	Tue Jul 30 2019	50047140-6640986-122	4250000	4010002	₦0.00	₦4,200.00	Unpaid	PAY

- Bills Payment can be done across approved payment platform
 - After successful bills Generation, bills payment can be made across all payment channels using the bills reference to make the payment
 - Making Payment via the **Qpay** requires clicking on the “**PAY**” Button just at the end of each bill
 - Copy and paste bills reference on the “**Bank Payment Code**” field
 - Click on validate to retrieve the details of the bills and finalise payment.
 - Click on Make Payment

QPay

Home Make Payment Create Bill Create Tax ID

Validate Bill

YOU CAN RETRIEVE THE BILL ONLINE BY USING THE **BANK PAYMENT CODE**. THIS **BANK PAYMENT CODE** IS DISPLAYED ON YOUR BILL. PLEASE ENTER IT BELOW TO RETRIEVE THE BILL ONLINE FOR PAYMENT.

- WebGuid, e.g 111234-342-456. Issued by Government Official, or generated by payer
- LUC Ref, e.g 20090798. Printed on the Bill
- LSWC Ref, e.g 02A123000900. Printed on the Bill

Bank Payment Code

Bill Type

VALIDATE

QPAY

Log in

Home Make Payment Create Bill Create Tax ID

Make Payment

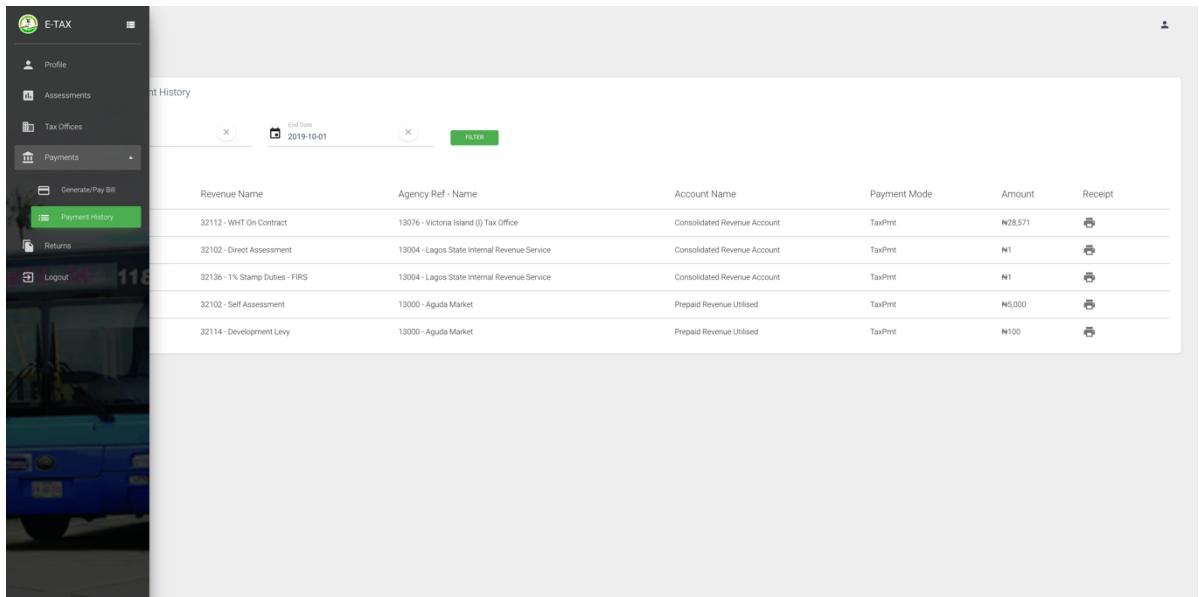
<input type="checkbox"/> Personal Information	
Payer ID C-1086384	Fullname Abc Consulting
<input type="checkbox"/> Revenue Information	
Agency 13002 – Chairman Of The Board	Revenue 32105 – Capital Gains Tax
Posted Date 12/19/2018	

<input type="checkbox"/> Summary	
Reference: 10863841-8259027-952	Bill Amount: N 5.00
Amount To Pay:	
5.00	
PAY NOW	

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To view Payment History

- Click on Payment and Payment History



The screenshot shows the ETAX software interface. On the left is a sidebar with icons for Profile, Assessments, Tax Offices, Payments (selected), Generate/Pay Bill, and Returns. The main area is titled 'Payment History' and shows a table of payment records. A date range selector shows 'End Date: 2019-10-01' and a 'FILTER' button. The table has columns: Revenue Name, Agency Ref - Name, Account Name, Payment Mode, Amount, and Receipt. The data in the table is as follows:

Revenue Name	Agency Ref - Name	Account Name	Payment Mode	Amount	Receipt
32112 - WHT On Contract	13076 - Victoria Island (I) Tax Office	Consolidated Revenue Account	TaxPmt	₦28,571	
32102 - Direct Assessment	13004 - Lagos State Internal Revenue Service	Consolidated Revenue Account	TaxPmt	₦1	
32136 - 1% Stamp Duties - FIRS	13004 - Lagos State Internal Revenue Service	Consolidated Revenue Account	TaxPmt	₦1	
32102 - Self Assessment	13000 - Aguada Market	Prepaid Revenue Utilized	TaxPmt	₦5,000	
32114 - Development Levy	13000 - Aguada Market	Prepaid Revenue Utilized	TaxPmt	₦100	

Conclusion

In this User Guide, we have provided a step by step approach to carrying out all necessary tax administration activities necessary as relates to tax payers.

We have provided relevant support contact details to help you make the most of the solution.

- Email: etaxinfo@lirs.net
- Website www.lirs.gov.ng
- Help lines: 07022555477

0 (700) 225-55477