



MEMBER ADVISORY

GUIDANCE ON THE REV360 TAX ADMINISTRATION PLATFORM AND RELATED COMPLIANCE MATERIALS

The Chartered Institute of Taxation of Nigeria (CITN) wishes to inform its members that, as part of the ongoing transition to a digital tax administration framework in Nigeria, the Nigeria Revenue Service (NRS) has introduced the Rev360 Self-Service Tax Portal to facilitate tax registration, filing, and overall compliance processes.

In furtherance of this transition, the NRS has released a range of guidance materials, user manuals, and public notices covering various tax types and compliance processes. These materials span key areas including tax registration, Companies Income Tax (CIT), Value Added Tax (VAT), Withholding Tax (WHT), Withholding VAT (WVAT), stamp duties, and other related filings, reflecting the broad scope of the new digital tax administration ecosystem.

For instance, the available materials provide guidance on:

- Taxpayer registration processes, including system integration with relevant national databases such as CAC and NIMC
- VAT filing procedures, including use of templates, classification of transactions, and validation requirements
- Withholding tax and withholding VAT filings, with structured templates, automated computation, and system validation features
- Stamp duty compliance processes, including transaction-based and bulk filing mechanisms
- Other specialised filings, including related fees and sector-specific obligations

This range of materials underscores that the Rev360 platform is not limited to a single compliance process, but represents a comprehensive, integrated system for tax administration.

Guidance to Members and Relevant Stakeholders

In light of the above, the following guidance is provided for members and relevant stakeholders:

1. Familiarisation with the Platform and Materials

Proactive review of the available guidance materials is encouraged to support effective navigation of the platform and its requirements.

2. Accuracy and Completeness of Filings

All information submitted through the platform is expected to be accurate, complete, and consistent with

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All information submitted through the platform is expected to be accurate, complete, and consistent with supporting documentation.

3. Understanding System-Based Processes

Attention should be given to the platform's automated features, including data validation, tax computation, and classification mechanisms, with proper reconciliation carried out prior to submission.

4. Professional Responsibility

Sound professional judgment should be exercised in the preparation and submission of returns, in line with applicable tax laws and the Institute's ethical standards.

5. Supporting Taxpayer Compliance

Taxpayers should be appropriately guided in navigating the platform and complying with the evolving requirements of the digital tax system.

Next Steps

In furtherance of the above, members and relevant stakeholders may wish to consider the following:

- Reviewing the available Rev360 guidance materials relevant to their areas of practice or business operations;
- Ensuring readiness for compliance with digital tax filing and reporting requirements under the platform;
- Strengthening internal processes to align with system-based validation and documentation requirements;
- Seeking clarification from the Institute or relevant authorities where necessary to support proper application of the platform; and
- Participating in the Institute's monthly interactive signature programme, "CITN, Taxation & You," which provides practical insights on emerging tax developments and regularly features distinguished guest speakers.

Conclusion

This advisory is issued to support members in adapting to the evolving digital tax administration environment. The Institute remains committed to promoting professionalism, competence, and informed compliance among its members.

Members are to be guided accordingly.

Signed:

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