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Client Alert

Transiting From TaxPro Max to Rev360: Key Considerations for Nigerian Taxpayers

Introduction

On 30 April 2026, the Nigeria Revenue Service ("NRS") launched Rev360, a new digital tax administration platform intended to replace TaxPro Max, which had served as the NRS' primary electronic tax administration portal since 2021.

Rev360 is aimed at supporting a more integrated digital tax administration framework, including electronic tax registration, filing, payment processing, refund administration, and issuance of Tax Clearance Certificates.

Rev360 applies to taxpayers within the scope of federal taxes, including companies, business names, non-resident entities, and individuals. The platform also accommodates tax advisers and authorised representatives through a role-based access framework.

While the migration to Rev360 is expected to improve administrative efficiency over time, taxpayers should expect a transition period during which data migration, onboarding, and system familiarization issues may arise.

Key Features and Capabilities

The Rev360 platform introduces several operational changes relevant to taxpayers:

Unified Tax Administration Interface: Rev360 consolidates various tax administration functions into a single portal. Tax registration, filing of returns, tax payments, refund requests, and the applications for Tax Clearance Certificates will now be processed through the same interface.

Structured Tax Filing Support: The platform incorporates structured templates for tax return preparation, including downloadable Excel schedules aligned to IFRS-based reporting formats. Taxpayers may complete these templates offline and upload them as part of the filing process.

Role-Based Access for Tax Representatives: Rev360 permits taxpayers to grant controlled access rights to tax consultants or other representatives without sharing primary login credentials. This reflects a move towards more formalized digital access management and effective collaboration.

Automated Support Functions: Rev360 includes automated support features, including an AI-powered chatbot and internal ticketing functionality intended to address technical and operational issues raised by users.

Onboarding and Migration

The migration process differs depending on the taxpayer's current registration status.

Existing Taxpayers

The NRS has indicated that taxpayer profiles, compliance history, and account balances currently maintained on TaxPro Max will be migrated automatically to Rev360. Login credentials are expected to be issued through registered email addresses, following which taxpayers will be required to reset temporary passwords upon first access.

Given the scale of the migration exercise, taxpayers should independently verify the completeness and accuracy of migrated records.

New Taxpayers

Entities not currently registered with the NRS are required to register directly through the Rev360 portal via <https://selfservice.nrs.gov.ng>. The registration process is expected to be predominantly digital, although the NRS may require physical verification in certain cases.

Phased Rollout

The NRS has indicated that implementation will occur in phases, commencing with Medium and Emerging Taxpayers and subsequently extending to Government and Large Taxpayers.

Key Considerations for Taxpayers

In light of the transition to Rev360, taxpayers should consider the following practical steps:

- a. **Verify registered details:** Existing taxpayers should confirm that their corporate records with the CAC and TaxPro Max, particularly registered email addresses, are accurate and up to date.
- b. **Log in and review migrated data:** Upon onboarding, taxpayers should promptly review migrated historical data, including withholding tax credits, carried forward tax losses, fixed asset balances, unutilised capital allowances, and VAT credit balances.
- c. **Engage tax advisers early:** Taxpayers should work with tax advisers to maintain and align internal records supporting historical filings and tax positions in anticipation of potential migration discrepancies or reconciliation issues during the transition phase.
- d. **Implement appropriate access controls:** Taxpayers utilizing tax advisers should consider implementing appropriate access controls and internal governance procedures in relation to role-based access permissions on the platform.

- e. **File future returns on Rev360:** Taxpayers should expect future filings of tax returns and related administrative interactions with the NRS to be processed through Rev360.

Conclusion

The launch of Rev360 represents a significant development in Nigeria's journey towards a modern, efficient, and transparent tax administration system. Taxpayers are encouraged to familiarise themselves with the platform and take proactive steps to ensure a smooth transition from TaxPro Max.