Lagos State of Nigeria
Official Gazette

Lagos State Government Notice No. 1

The following is published as Suppliment to this Gazzete.

pages

L.S. L. N. No.1 of 2018

HOTEL OCCUPANCY AND RESTAURANT CONSUMPTION (FISCALISATION) REGULATIONS. 2017

ARRANGEMENT OF REGULATIONS

In exercise of the powers conferred by Section 9 of the Hotel Occupancy and Restaurant Consumption Law. Cap H8. Laws of Lagos State, 2015 (referred to in these Regulations as "The Principal Law") and all other Powers enabling the Chairman in that behalf. the Chairman. Lagos State Internal Revenue Service makes the following Regulations. –

Interpretation.   1.   In these Regulations unless the context requires otherwise:

"Business Premises" means any Hotel Restaurant, or Event Centre covered by the Hotel Occupancy and Restaurant Consumption Law;

"Central System" means an electronic information system established by the Service that allows for data interchange between the Collecting Agent and the Service through the Electronic Fiscal Device;

"Chairman" means the Chairman of Lagos State Internal Revenue Service;

"Collecting Agent" means any person owning, managing or controlling any business, or supplying any goods or services chargeable under the Law;

"Device" means an Electronic Fiscal Device;

"Electronic Fiscal Device" means a Device having the features specified in Regulation 9;

"Law" means Hotel Occupancy and Restaurant Consumption Law 2015;

"Persons" includes a body of persons corporate or unincorporated;

"Receipts/invoices" means a document printed by the Electronic Fiscal Device for the customer for the supply of goods or services supplied to the customer bearing the contents as specified in Regulation 4;

"Service" means Lagos State Internal Revenue Service:

"Small Fiscalised Collecting Agent" means a Collecting Agent whose yearly sales turnover from its business activities is Two Million Naira (₦2, 000,000.00) and below.

Objective of the Regulations.   2.   The objective of these Regulations is to set up measures that will allow the Service to have efficient oversight of all sales transactions covered by the Law for proper ascertainment of tax returns.

Application of the Regulations   3.   These Regulations shall apply to all person(s) owning, managing or controlling any business. or supplying any goods or services chargeable under the Hotel Occupancy

and Restaurant Consumption Law (referred to in these Regulations as the "Collecting Agent").

4. (1) Every Collecting Agent shall. for the purpose of recording the Fiscal Device taxable transactions chargeable under the Principal Law. use an Electronic Ficscal Device which has the essential features stipulated in Regulation 13.

   (2) Every Collecting Agent shall always enter into the Electronic Fiscal Device. all required information relating to the business transactions with customers.

5. (1) Every Electronic Fiscal Device used or to be used by a Collecting Agent must be registered with the Service within the period specified under Regulation 15(2).

   (2) Upon registration. the Service shall issue the Collecting Agent a registration number.

   (3) The registration number issued by the Service as prescribed under sub regulation (2) shall be inscribed or marked at a conspicuous place on the Electronic Fiscal Device.

   (4) In registering the Electronic Fiscal Device, the Collecting Agent or any of the representatives shall duly comply with requirements stipulated by the Service.

   (5) As part of the registration referred to in this Regulation, the Service may provide technical guidelines for the accreditation and the use of Electronic Fiscal Device for the purpose of monitoring the sales transaction of the Collecting Agent.

6. (1) Every Collecting Agent shall generate receipts/invoices to be issued to customers using the Electronic Fiscal Device.

   (2) Where the customers are for any reason, not present during or after the period of sales. or purchase transactions, the Collecting Agent shall proceed to enter into the Electronic Fiscal Device, all required information pertaining to the transactions made and keep any generated receipt/invoice.

   (3) Each generated receipt/invoice shall bear the special digital markings prescribed by the Service.

   (4) For the purpose of these Regulations, every receipt/invoice generated by the Electronic Fiscal Device shall in addition to the mandatory information requirements specified in the invoicing guidelines in the Schedule contain the following:
       (a) The name and address of the Collecting Agent;
       (b) The Consumption Tax Registration number of the Collecting Agent:
       (c) The name of the person operating the Electronic Fiscal Device;
       (d) The means of payment (cash, card, cheque, transaction account, others):

(e)   The unique cheque receipt number;

(f)   The description, quantity, price and the value of sales of the goods and services in question;

(g)   The date and time of issue of the receipt;

(h)   Any discounts, mark-ups, changes or corrections;

(i)   The amount of tax payable; and

(j)   The total amount payable inclusive of tax.

(5)   The Collecting Agent shall keep counterpart copies of all receipts/invoices issued to customers in accordance with the provisions of these Regulations.

Fiscalisation Obligations of Collecting Agents

7.   (1)   Every Collecting Agent shall allow the Electronic Fiscal Device to be electronically connected to the central system of the Service by any method or means prescribed by the Service and every Collecting Agent shall ensure that all their business transactions are freely electronically transmitted to the central system.

(2)   Every Collecting Agent shall, in keeping, handling and using their Electronic Fiscal Devices, strictly exercise due diligence and duty of care as prescribed in the operational manual of the Electronic Fiscal Device to avoid any misuse or abuse.

(3)   When the Electronic Fiscal Device of a Collecting Agent fails to operate for any reason, the Collecting Agent shall take all reasonable steps to restore the proper functioning of the Device within the period prescribed under Regulation 15(2).

(4)   A Collecting Agent shall not transfer the Electronic Fiscal Device registered under these Regulations in any form to any other person(s) for any use and the Electronic Fiscal Device shall only be used by the registered Collecting Agent.

(5)   A Collecting Agent shall make sure that the Electronic Fiscal Device is placed at a place where it is accessible and easily seen by customers at the place of work/ business.

Software and Hardware.

8.   As from the commencement of these Regulations all Collecting Agents in the State shall cause to be installed in their establishment(s) the fiscalisation software and hardware.

Power to enter and Inspect.

9.   A duly authorised officer of the Service shall have the right to enter into any business premises to inspect the installation and functioning of the fiscalisation software and hardware for the purpose of monitoring all sales transactions covered by the Principal Law and enforce strict compliance with the provisions of these Regulations.

10.   Every Collecting Agent –   Notification of
                                                                                                                  Points of Sale
      (i)   Shall upon request notify the Service or any of its authorised officials all   Branches.
              points of sale or branches where it carries out similar business operations
              within the State;

      (ii)   Who fails to comply with sub regulation (1) above commits an offence.

      (iii)   Who makes a false declaration, shall be liable to sanctions imposed under
              the Principal Law;

11.   (1)   The Collecting Agent shall maintain connection with the central system for   Data
            electronic data interchange with the Service.   Intercharge.

      (2)   Where the Collecting Agent perform its' business activities in an area where it
            is not possible to establish connection to the central system of the Service, the
            Collecting Agent shall implement the procedure prescribed under Regulations
            15.

      (3)   The impossibility of establishing connection with the central system
            by the Collecting Agent under subregulation (2) shall be confirmed by the
            Service.

12.   (1)   Where a Collecting Agent mistakenly enters an erroneous data or information   Correction
            into the Electronic Fiscal Device, the collecting Agent shall print the erroneous of
            information and keep the record for further reconciliation and rectification   Transcations.
            with the Service.

      (2)   Subject to subregulation (1) above, the Collecting Agent shall enter the correct
            information into the Electronic Fiscal Device and shall then issue a correct
            receipt/invoice.

      (3)   Where the Collecting Agent has issued a receipt/invoice to a customer
            and subsequently, there is a full or partial refund of the amount paid by the
            customer in respect of the issued receipt/invoice, the Collecting Agent shall
            issue another type of receipt/invoice displaying the negative amounts.

13.   (1)   Every Electronic Fiscal Device used in accordance with these   Features of Fiscal
            Electronic Regulations shall comply with the technical requirements specified   Electronic
            in the Invoicing Guidelines as contained in the Schedule to these   Device.
            Regulations.

14.   (1)   Every Collecting Agent shall ensure that all records entered into the Electronic Safe Keeping
            Fiscal Device are safely kept and secured in accordance with the provisions of   of Records.
            the Law.

(2)   The Collecting Agent shall not tamper with the records kept in the Electronic Fiscal Device and shall ensure that the records in the Electronic Fiscal Device are retained or archived as necessary.

Faliure of Electronic Device.   15. (1)   The Collecting Agent may temporarily be allowed to use an alternative means of transacting business by using alternative Electronic Fiscal Device provided by the Service where the following circumstances exists-

     (a) the Electronic Fiscal Device completely ceases to operate;
     (b) the Electronic Fiscal Device is undergoing Maintenance;
     (c) the Electronic Fiscal Device malfunctions temporarily; and
     (d) the Electronic Fiscal Device has been seized for investigations purposes.

(2)   The Collecting Agent is required to notify the Service, as soon as possible but not later than seven (7) days of when the events specified in subregulation (1) above occured.

Small Fiscalised Collecting Agents.   16.   Small fiscalised Collecting Agents shall comply with the fiscalisation procedure prescribed in the Invoicing Guidelines contained in the Schedule to this Regulations.

Implementations and Supervision.   17. (1)   Implementation and supervision of these Regulations shall be carried out by the Service.

(2)   Any authorised official of the Service may conduct investigation on any Collecting Agent where they have reasons to believe that the conduct of the Collecting Agent in using the Electronic Fiscal Device is contrary to any of the provisions of these Regulations.

(3)   In furtherance of the investigations under subregulation (2) the authorised official may seize the Electronic Fiscal Device for further investigations.

Penalty.   18.   Any Collecting Agent who fails to comply with any of the provisions of these Regulations commits an offence and is liable on conviction to the appropriate penalty imposed under the Principal Law.

Transcitional Provisions.   19.   Every Collecting Agent shall ensure that any Electronic Fiscal Device in its use is registered and connected to the Service not later than thirty (30) days from the date of receipt of notification by the Service of these Regulations.

Citation and   20.   This Regulations may be cited as the Hotel Occupancy and

SCHEDULE

1. In this Schedule, unless the context otherwise require;   Interpretation.
    Cashier" means a person who operates Sales Data Recording (SDR) hardware
    and software by means of issuing receipts at various locations.

    "Central Tax Information System" (CTIS) means the information system of
    the Service which receives and processes request messages from the computer
    program, electronic devices or information systems for issuing of invoices.

    "Certified Invoicing System" (CIS) means a computer program, electronic
    devices or information systems used by the Collecting Agent for issuing of
    invoices.

    "Collecting Agent" as defined under Section 3 of the Hotel Occupancy and
    Restaurant Consumption Law.

    "Customer" means a natural or legal person that buys goods or services
    from a Collecting Agent.

    "Digital Certificate" means the Certificate for invoice fiscalisation purposes
    issued on the basis of X.509 standard in accordance with PKIX
    recommendations (Public Key Infrastructure based on X.509) The Digital
    Certificate is to be issued b

4.   (a.)   Enrolment and Application.

    i. The Service shall prescribe procedures for utilisation of Public Key Infrastructure, delivery and usage of Digital Certificate for Receipt fiscalisation.

    ii. The Service shall verify all current contact information of Collecting Agent to create authentication data for each registered Collecting Agent.

  (b.)   Protocol Specification.

    i. The Service shall create and maintain protocol specification to enable integration of different Certified Invoicing Systems. Secure Elements and system operated by service provider.

    ii. Data exchange between CIS. Secure Element and service provider has to be established in such a way that message confidentiality, integrity, origin and authenticity are secured.

    iii. Protocol Specifications shall be publicly available in electronic form on the Service website.

  (c.)   Verification of Compliance.

    i. The Service shall conduct

i.   enable everyone to verify whether the information on a particular sale was sent to the Service;

ii.   enable verification procedures available to the entire public, in order to verify that a particular sale transaction was registered with the Service; and

iii.   publish the conditions and procedure for verifying these sales.

        vii. any other obligation that may be prescribed by the Service.

(c.) Registration of Sales.

  (i) In respect of payments receivable from Collecting Agents (B2B or B2G), the invoice must include all prescribed elements in respect of every transaction with a mandatory reference to the identity of the buyer, in accordance with Appendix 1.

  (ii) In respect of payments received from non-registered persons (mainly B2C), the receipt must include all

(3)   The representative referred to above shall be a natural person who is responsible for applying, receiving, using and safekeeping the Digital Certificate and Private Key issued to each Collecting Agent by or on

(5)   Issuance of receipts by each Collecting Agent shall be effected by means of electronic data exchange (Internet) for the electronic exchange of data with the Service:

(6)   The UTID Number is assigned to the elements of each individually submitted receipt at the time of issuing the receipt;

(7)   The process of exchange of data between the CIS and the CTIS shall consist of the following steps-

     i.   the access point of the Collecting Agent shall prepare the data for the receipt and calculate the Security Code of the Issuer (Private Key);

     ii.   the access point of the Collecting Agent shall prepare the XML message request and electronically sign it with the Private Key of the Collecting Agent's Digital Certificate;

     iii.   the access point of the Collecting Agent shall initiate a one-way secure communication with the CTIS whereby the Service server is provided with the Collecting Agent's Digital Certificate;

     iv.   after successful establishment of secured comunication, a call for services shall be made;

     v.   the CTIS records and handles the message request. If the request is successfully processed by the CTI it prepares the XML response message containing the UTID Number, electronically signs it with the Private Key of the Digital Certificate and sends it to the Collecting Agent's access point.

     vi.   the Collecting Agent's access point receives the reply message from the CTIS, checks the electronic signature with the Public Key of the Digital Certificate; and

     vii.   the Collecting Agent shall issue the receipt to the customer with the printed UTID Number.

(8)   If an error occurs when processing a request message, the CTIS returns an XML response message to the CIS containing a description of the error. In this case, the response does not include the UTID Number and the Collecting Agent issues a receipt to the customer without the UTID Number.

(9)   The business process of issuing a receipt to customers   must not be disabled due to any error. The Collecting Agent is required to correct the irregularities in sending messages to the CTIS and fiscalise each Receipt subsequently.

(10) When a Collecting Agent receives a message from the CTIS bearing a UTID Number, it may be considered that the Receipt has been reported to the Service.

(11) If there are problems with bandwidth, messages for receipts that have not received UTID Numbers from the CTIS shall be submitted subsequently in lighter / off-peak periods, taking into account the statutory time limit of 48 hours for the receipt to be reported to the Service.

(12) The time-out that the Collecting Agent's access point needs to wait for a reply message from the CTIS with the UTID Number shall be determined by each customer of the Collecting Agent, taking into account the type and availability of internet connection and a business-time-friendly response time (it is typically considered that the response time from the CTIS should not take more than 5 seconds).

9.   The data set to appear on each receipt is an integral part of these Information Guidelines and is set out in Appendix 1 to this Schedule.

<div style="text-align:right">Mandatory Information on Receipts.</div>

10.   (1)   The Security Code of a Collecting Agent is an alphanumeric record confirming that a real receipt has been issued by a particular Collecting Agent, even in case of no connection between the CIS and the CTIS.

<div style="text-align:right">Security Code of the Issuer (Collecting Agents).</div>

(2)   The Security Code of a Collecting Agent is used as a mandatory element of the receipt, which proves that such particular Collecting Agent is the issuer of the receipt. The Security Code is used in the procedures of checking receipts by citizens and in all cases where the receipt was issued without the UTID Number.

(3)   The Security Code of a Collecting Agent is determined from the data on the receipt which ensures-

i.   the uniqueness of the receipt' the TIN of the Collecting Agent, the date and time of the receipt issued, the receipt number, the Point of Sale mark, the total amount of the receipt; and

    ii.   The authenticity of the Collecting Agent an electronic signature with a Private Key of the Collecting Agent's Digital Certificate.

(4)   The issuance of Security Codes follows the following open standards-

    i.   UTF-8 (Unicode Transformation Format 8) encoding. As a decimal separator, the item "total amount" is used as a point.

    ii.   RSA-SHA1 electronic signature with the valid Digital Certificate issued to the Collecting Agent.

    iii.   MD5 cryptographic hash functions (according to RFC 1321 The MD5 Message-Digest Algorithm). The result is a 32-digit number written in hexadecimal format (lowercase and lowercase letters: 0-9, a-f) which is printed on the receipt.

Data Application in CTIS.

11.   (1)   Each Collecting Agent shall submit individual data for each Point of Sale to the CTIS before issuing any receipt to any CTIS customer with any SDR.

(2)   Each Collecting Agent shall keep the data submitted to the CTIS for each Point of Sale accurate and up-to-date and shall submit to CTIS data any new Point of Sale as well as any change to existing Point of Sale. Types of changes referred to in this paragraph to be submitted to the CTIS are-

    i.   change of address;
    ii.   change of working hours;
    iii.   change of type of Point of Sale;
    iv.   change of activity;
    v.   the Point of Sale is temporarily/ permanently closed / reopens; or
    vi.   new SDR or change of SDR manufacturer / programmer or maintenance information.

(3)   If a Collecting Agent performs several activities in one Point of Sale, the Collecting Agent is obliged to indicate where the highest income is earned in that Point of Sale and other activities performed in such Point of Sale are mentioned as ancillary activities.

(4)   A Collecting Agent may indicate, as working hours, a period of 0 to 24 hours, in the case of reporting on working time for an internet trade (e-commerce) or mobile trade.

(5) A Collecting Agent shall submit the data for each Point of Sale on establishment of successful connection with the CTIS.

12.

(1) Collecting Agents, for the purposes of data exchange with the CTIS shall communicate through their access point. A Messaging Application Collecting Agent's access point may be considered either a Model between charging device or a CIS of a Collecting Agent.

(2) Collecting Agents are required to provide hardware and software support for the exchange of messages with the Messages CTIS access point.

Protocols and Safety Mechanisms. Messaging Application between CIS and CTIS for the Submission and Signing of Electronics Messages.

(3) A Collecting Agent should provide hardware and software requirements for the implementation of fiscalisation procedures.

(4) The choice of platform and implementation of the particular CIS software solution of each Collecting Agent is the responsibility of the Collecting Agent and such information is not required to be reported to the Service.

(5) For connection to the CTIS, the Collecting Agent must meet the following network prerequisites-

    i.   network type;
    ii. required open TCP ports according to CIS – [8849 or other]; and
    iii. appropriate bandwidth.

(6) The Collecting Agent shall determine the appropriate bandwidth on the basis of the number of messages per second at the time of the maximum burden and according to these Guidelines.

(7) Each Collecting Agent's application for the fiscalisation procedure referred to in these Guidelines shall meet the following prerequisites-

    i.   Web Services WS-I client creation standards; and

    ii. SOAP / HTTPS.

(8) The CTIS, for the purposes of implementing the fiscalisation procedure is available in two environments-
    i.   Test; and
    ii. Production.

(9) The CTIS's test and production environments differ in the various addresses of access points and certificates.

(10) The Digital Certificate of the Service has been selected as a PKI provider. The client system for the production environment must have a Digital Certificate issued by or on behalf of the Service (Certification Agency website https://XXXXXXXXXXX). The client system for the test environment must have a TEST Digital Certificate by or on behalf of the Service from https:// test.XXXXXXXX).

(11) Certificates using the CTIS access point for the environment have the following names-

    i.   Test

        - Server: [TEST SERVER NAME]

        - Application: [TEST APPLICATION NAME]

    ii.   Production

        - Server: [PRODUCTION SERVER NAME]

        - Application: [PRODUCTION APPLICATION NAME]

(12) Exchange of data between the CTIS and the access point of a Collecting Agent is carried out via a web service using XML messages.

(13) Communication with the CTIS is protected by one-way secure encryption on the transport layer.

(14) Collecting Agents initiate a one-way secure connection with the CTIS. Data exchange is synchronous, meaning that the access point of the CTIS responds immediately to the user's request.

(15) The format of the data request form and the response form for the receipt is specified in the XML Schema shown in Appendix 1 to these Guidelines.

Error Message and Protocol in case of Error/Failure

13. (1) In the process of implementing the fiscalisation procedure of invoicing pursuant to these Guidelines, the CTIS may provide one of the following error messages-

    i.   "Message not in accordance with the XML Schema"
    ii.   "The certificate has not been issued by the Service";
    iii.   "The certificate does not contain the name "Fiscal";
    iv.   "Incorrect digital signature";

v.	"The TIN from the request message is not equivalent to the TIN from the Digital Certificate"; or	
vi.	"System error processing requests"	

14. (1)   Collecting Agents wishing to apply for the status of "Small Collecting Agent"or "Disconnected Collecting Agent shall apply to the Service for issuance of "Small Collecting Agent" or "Disconnected Collecting Agent" Certificate either online or at the Tax office closest to the particular Point of Sale for which they intend to apply.

Procedures for Recognition of small and / or Disconnected Collecting Agents.

(2)   The status of Small Collecting Agent shall be granted

        iii.   a report containing the date and time of an unsuccessful internet connection through the mobile access device for each of the operators offering mobile access services, namely 9mobile. Airtel, Globacom and MTN, or any other mobile network which the applicant took for free two-day testing.

(6) Upon complete and successful application for Small Collecting Agent or Disconnected Collecting Agent status, the Service shall issue a Small Collecting Agent or Disconnected Collecting Agent Certificate, as the case may be, with a validity of one (1) year.

(7) If the applicant has not enclosed the necessary evidence listed above, the applicant shall not be issued a Certificate. The Service shall have the right to inspect the Point of Sale of any Collecting Agent for the purpose of verification of Small Collecting Agent or Disconnected Collecting Agent status.

(8) The submission of a request for the issuance of a Small Collecting Agent or Disconnected Collecting Agent Certificate shall be free of charge. However, if the result of any inspection conducted by

(5) On the cover of the Certified Invoice Book, the text "LIRS Certified Invoice Book" shall be printed and the Certified Invoice Book shall bear watermark and other authentication elements as may be published from time to time by the Service.

(6) Each Certified Invoice Book bear on its first inlet page the following information-

    i.   certified Invoice Book serial number;
    ii.   mark verification date;
    iii. verification number; and
    iv. stamp and signature of the Service verifying officer.

(7) Each invoice from the Certified Invoice Book must be sequentially numbered, bearing the Certified Invoice Book serial number, and must contain minimum data as provided by the Law.

16. (1) Customers and all receivers of receipts may check whether their receipt has been filed with the Service within thirty (30) days from the date of issue of the receipt.

    Verification of Fiscalisation of Receipts (SMS< WEB)>

(2) Verification is carried out by sending a text message or by requesting a web service available on the Service website.

(3) SMS verification: customers and all receivers of receipts may check their receipt by sending an SMS containing the UTID Number or by sending an SMS containing the issuer Security Code to [NUMBER]

(4) Internet verification: customers and all receivers of receipts may check their receipts through the website of the Service. Obligatory data for checking the receipt through the webpage are-

    i.   verification type (check UTID Number or Security Code);

    ii.   UTID Number or Security Code (depending on the verification type selected);

    iii. date and time of Receipt issuance (DD/MM/YYYY and HH:MM format); and

    v.   total amount paid (inclusive of all taxes).

    (5)   Only receipts issued electronically can be verified using the SMS / WEB channels described above. Authenticity of receipts issued from Certified Invoice Books cannot be verified using such channels.

(6)   Verification shall be possible if the conditions for issuances of the UTID Number or the issuer's Security Code are formally correct   and if the verification system is available and can process the received message.

(7)   If the verification is successful, the customer or other recipient of the receipt instantaneously receives a message containing the data on the date and time of issuance of the receipt and the total amount of the receipt in the SMS check or a validation status message through the website check.

(8)   If a request that is formally defective has been received, the customer or recipient of the receipt receives a message that it is necessary to verify the correctness of the entered data.

(9)   If the receipt verification system is unavailable, the customer or recipient of the receipt receives an error message.

(10)   If the receipt submitted for verification is not recorded, the customer or recipient of the receipt receives a message that the relevant check is made fourty-eight hours after the receipt has been issued and if the receipt is not recorded then the customer or recipient of the receipt receives a message with the request to submit the receipt to the Service by either uploading a scanned copy on the website of the Service or submitting the receipt to the closest Tax Office.

Appendix 1

Mandatory Information on Receipts.

a. Mandatory Information on Receipts for B2C transactions (transactions with non-registered persons

DATA	DESCRIPTION	MANDATORY	FORMAT
MESSAGE HEADING			
Message ID	Messages UTID 32 characters consisting of numbers 0 - 9 and letters a - f, which are expressed in five groups separated by a dash (-) in the form of 8-4-4-4-12	YES	CHAR(36)
Date & Time of Sending	Date and time of sending the message to the CTIS HH:MM:SS	YES	DD/MM/YYYY, H:H:MM:SS
MESSAGE BODY			
TIN No	TIN No of Taxpayer	YES	CHAR(15)
Point of Sale ID	Point of Sale ID/Number. Allowed values 0-9.	YES	VARCHAR(20)
Electronic Cash Register ID	EFD ID/Number. Allowed values 0-9.	YES	VARCHAR(20)
Salesperson / EFD Operator	Name of Salesperson / EFD Operator	YES	
Date and Time of Sale	Date and time of issuing of the invoice	YES	DD/MM/YYYY, HH:MM:SS
Sequencing Descriptor	Identifier of sequencing of invoices. Describing is the sequencing on the level of business premises (for multiple EFD's),or on the level of individual EFD. Possible values: B – On the level of business premises	YES	CHAR(1)

	E -- On the level of EFD		
Invoice sequence number	Describes issuing invoices in a sequence to ensure that no gaps in sequence exist. Allowed values 0-9	YES	VARCHAR(20)
Identification of invoice	Identification of each invoice that was issued.	YES	VARCHAR(20) VARCHAR(20)
	Format: Invoice sequence number/ Point of Sale ID/EFD ID	YES	VARCHAR(20)
Description of Point of Sale / Business Location	Branch name, etc. Must be the level of individual TIN	YES	Varchar(20)
Description of Goods & Services supplied		YES	
Total Amount of Sale inclusive of all Taxes		YES	Decimal (17,2)
Total Amount of Sale net of all Taxes		YES	Decimal (17,2)
Total Amount of Sale	*Base amount for CT calculation*	YES	Decimal (17,2)
before from Consumption Tax			
Consumption Tax Rate	CT rate. Rate of 5 % is sent as 5.00	YES	Decimal (3,2)
Total Consumption Tax payable	Amount of CT payable	YES	Decimal (17,2)
Total Amount of Sale before from VAT	*Base amount for VAT calculation*	YES	Decimal (17,2)
VAT Rate	*VAT rate. Rate of 5 % is sent as 5.00*	YES	Decimal (3,2)
Total VAT payable	*Amount of VAT payable*	YES	Decimal (17,2)
OTHER MANDATORY INFORMATION AS		NO	

PER LAW Buyer name		NO	VARCHAR(200)
Buyer TIN number		NO	CHAR(15)
Collecting Agent Security Code	32-digit number written in hexadecimal format (lowercase and lowercase letters: 0-9, a-f)	YES	CHAR (32)
Payment method	C-Cash K-Credit cards H-Cheque T-transactional account (bank) R-rest In case that one invoice is paid in multiple methods. R-rest is used. For all other options, previous codes are used.	YES	CHAR (1)
TIN of the EFD operator	TIN of the employee working on the EFD.In case of vending machines or any other automatic sale TIN of company is used.	YES	CHAR (1)
Certified Invoice Book Code	In case this is the invoice that was first registered in Certified Invoice Book and this code process of delayed sending of invoices (after EFD is enabled), this field is used.	NO	VARCHAR(100)

b.   Mandatory Information on Receipts for B2B and B2G transactions.

DATA	DESCRIPTION	MANDATORY	FORMAT
MESSAGE HEADING Message ID	Messages UTID 32 characters consisting of numbers 0 - 9 and letters a - f, which are expressed in five groups separated by a dash (-) in the form of 8-4-4-4-12	YES	CHAR(36)
Date & Time of Sending	Date and time of sending the message to the CTIS	YES	DD/MM/YYYY, HH:MM:SS
MESSAGE BODY			
TIN No	TIN No of Taxpayer	YES	CHAR(15)
Point of Sale ID	Point of Sale ID/Number. Allowed	.YES	VARCHAR(20)

Electronic Cash Register ID	values 0-9 EFD ID/Number. Allowed values 0-9.	YES	VARCHAR(20)
Salesperson / EFD Operator	Name of Salesperson / EFD Operator	YES	
Date and Time of Sale HH:MM:SS	Date and time of issuing of the invoice	YES	DD/MM/YYYY.
Description of Goods & Services supplied		YES	
Total Amount of Sale inclusive of all Taxes		YES	Decimal (17,2)
Total Amount of Sale net of all Taxes		YES	Decimal (17,2)
Total Amount of Sale before from Consumption Tax	Base amount for CT calculation	YES	Decimal (17,2)
Consumption Tax Rate	CT rate. Rate of 5 % is sent as 5.00	YES	Decimal (3,2)
Total Consumption Tax payable	Amount of CT payable	YES	Decimal (17,2)
Total Amount of Sale before from VAT	Base amount for VAT calculation	YES	Decimal (17,2)
VAT Rate Total VAT payable	VAT rate. Rate of 5 % is sent as 5.00 Amount of VAT payable	YES YES	Decimal (3,2) Decimal (17,2)
OTHER MANDATORY INFORMATION AS PER LAW	---	NO	
Buyer name		YES	VARCHAR(200)
Buyer TIN number		YES	CHAR(15)
Collecting Agent Security Code	32-digit number written in hexadecimal format. (lowercase and lowercase letters: 0-9, a	YES	CHAR (32)
Payment method	C-Cash K-Credit cards	YES	CHAR(1)

	H-Cheque T-transactional account (bank) R-rest In case that one invoice is paid in multiple methods, R-rest is used. For all other options, previous codes are used.		
TIN of EFD operator	TIN of the employee working on the EFD. In case of vending machines or any other automatic sale TIN of company is used.	YES	CHAR(15)
Certified Invoice Book code	In case this is the invoice that was first registered in Certified Invoice Book and this is process of delayed sending of invoices (after EFD is enabled), this field is used.	NO	VARCHAR(100)

Appendix II

Data Set of Registratration of Electronics Cash Registers (EFD) and Business Premises.

DATA	DESCRIPTION	MANDATORY	FORMAT
MESSAGE HEADING			
Message ID	Messages UTID 32 characters consisting of numbers 0 - 9 and letters a - f, which are expressed in five groups separated by a dash (-) in the form of 8-4-4-4-12	YES	CHAR(36)
Date & Time of Sending	Date and time of sending the message to the CTIS HH:MM:SS	YES	DD/MM/YYYY, H:H:MM:SS
MESSAGE BODY			
TIN No	TIN No of Taxpayer	YES	CHAR(15)
Description of Point Sale / Business Location	Branch name, etc.	YES	Varchar(20)
Address Description Street Name	Type of Address	YES YES	Varchar(100)
Street Number		YES	Varchar(4)
LGA		YES	Varchar(35)
City		YES	Varchar(35)
Other type of Point of Sale	e-commerce, e-shop or mobile merchants		Varchar(100)
Working hours	From HH:MM to HH:MM on particulardays of the week / 24/7/365 (e-commerce)	YES	Varchar(1000)
Beginning of Business	Date of when business started to operate with EFD	YES	D/MM/YYYY

Permanent Closure of Business	Y – if the EFD will be revoked NO		Char(1)
Electronic Cash	EFD ID/Number. Allowed values 0-9.	YES	VARCHAR(20)
Register ID			
EFD Type	M – Manual – Operated by human A – Automatic – For internet sales, vending machine. or similar automatic sale types.	YES	CHAR(1)
EFD Manufacturer	Name of Manufacturer	YES	VARCHAR(200)
EFD Manufacturer TIN	TIN No of Manufacturer	YES	Char(15)
EFD Distributor	Name of distributor	YES	VARCHAR(200)
EFD Distributor TIN Number	TIN No of distributor	YES	Char(15)

Made this 7th day of December 2017

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CHAIRMAN
LAGOS STATE INTERNAL REVENUE SERVICE.