WISEWAGE

NRS MBS SYSTEM INTEGRATOR SUBMISSION

E-Invoicing System Integration Use Cases

B2B commercial invoice creation, validation, approval, fiscalization and audit control

Applicant	WiseWage HR and Payroll Limited
Service-provider role	System Integrator
Submission scope	NRS sandbox and production-readiness review
Document version	Version 1.0 | 6 September 2026

CURRENT RELEASE SCOPE B2B commercial tax invoices in NRS UBL JSON format. Credit notes, debit notes, refund notes and B2C documents are not declared as supported until their dedicated controls are implemented and tested.

Prepared as technical-capability evidence for NRS System Integrator onboarding.

1. Purpose and integration scope

This document describes the principal use cases through which WiseWage connects a taxpayer's controlled finance workflow to the Nigeria Revenue Service Merchant Buyer Solution (NRS MBS). The design separates invoice preparation, NRS validation, internal authorization and fiscalization so that each stage has a clear status, responsible actor and audit trail.

DESIGN PRINCIPLE WiseWage does not treat a saved draft as an issued tax invoice. A draft becomes eligible for accounting-register creation only after successful NRS validation, internal approval and the configured fiscalization step.

1.1 Initial supported scope

- Domestic Nigerian B2B commercial tax invoices.
- NRS Invoice Type Code 381 for the current commercial-invoice workflow.
- UBL-compatible JSON payloads submitted to the NRS invoice-validation endpoint.
- NGN invoice currency and NRS-supported payment means, tax treatments, state, LGA, product and service classifications.
- Quantity multiplied by unit price lines and simplified single-amount lines normalized to quantity 1 and unit EA.
- Controlled Management Accounts mappings for revenue, receivable, output VAT, company code and cost center.

1.2 Out of scope for this release

- Credit notes, debit notes and refund notes.
- B2C and cross-border invoice workflows.
- Claiming Access Point Provider functions that are not performed by WiseWage.
- Automatic deletion or reuse of permanent invoice numbers.

1.3 Actors and responsibilities

Actor	Primary responsibility	Control boundary
Taxpayer / managed business	Supplies NRS identifiers and registered seller details.	Owns the invoice and its commercial accuracy.
Company finance user	Prepares drafts and corrects rejected data.	Cannot bypass required fields or NRS validation.
Authorized approver	Reviews validated invoices before fiscalization.	Approval remains a separate control.
WiseWage	Maps UBL JSON and controls workflow, numbering and evidence.	Keeps credentials server-side and records attempts.
NRS MBS	Validates the invoice structure.	Returns authoritative validation or access results.

2. End-to-end operating model

The integration follows a controlled sequence in which a permanent draft number is assigned once, every external call is recorded, and the accounting register is created only at the appropriate terminal stage.

01 ONBOARD	02 PREPARE	03 VALIDATE	04 AUTHORIZE
Confirm taxpayer identity and NRS enablement.	Create a structured, itemized draft.	Submit UBL JSON to NRS and retain the response.	Approve, fiscalize and hand off to the register.

2.1 Preconditions

- WiseWage's System Integrator application and invoice-action permissions are active in the relevant NRS environment.
- The taxpayer is enabled for e-invoicing and has supplied the NRS-issued BusinessID and eight-character Taxpayer Service ID associated with the same taxpayer.
- WiseWage holds valid environment-specific API credentials and uses the correct NRS base URL.
- The managed business has a complete seller fiscal profile and configured Management Accounts period, Chart of Accounts and posting classifications.
- The buyer is an active customer with complete fiscal identity and structured Nigerian address information.

UC-01 Onboard and associate an enabled taxpayer

Objective	Establish the seller identity that WiseWage will place on every invoice for the managed business.
Primary actors	Company administrator; WiseWage; NRS MBS
Preconditions	The taxpayer has completed NRS enablement and received its identifiers.

Main flow

1. The administrator opens Management Accounts Settings > e-Invoicing.
2. WiseWage pre-fills business information already held and requests the NRS BusinessID and Taxpayer Service ID.
3. The administrator confirms the legal name, Tax ID, contact details, business description and registered Nigerian address.
4. WiseWage validates identifier formats and the state-to-LGA relationship before saving the profile.
5. A connection check confirms environment reachability; protected invoice-action access is confirmed through the invoice workflow.

Result

A company-scoped NRS seller profile is available for new invoice drafts.

Exceptions and controls

- A reference-resource connection does not by itself prove permission to validate invoices.
- If NRS cannot find or authorize the BusinessID, WiseWage displays a business-facing error and prevents progression.

- A changed seller identity applies to new drafts; existing drafts retain their original seller snapshot for audit integrity.

UC-02 Create a controlled B2B commercial invoice draft

Objective	Capture a complete commercial invoice without prematurely contacting NRS or posting accounting entries.
Primary actors	Company finance user; WiseWage
Preconditions	Complete seller profile, active customer, open accounting period and required account mappings.

Main flow

6. The user selects the issue date, due date and active customer.
7. WiseWage populates the buyer's saved Tax ID, contact details and fiscal address.
8. The user confirms Nigeria, selects the NRS state and selects an LGA filtered to that state.
9. The user selects payment means, revenue and receivable accounts, output VAT account where required, company code and an eligible cost center.
10. For each line, the user chooses Quantity x Unit Price or Single Amount, enters a description, selects Product or Service, selects the official NRS classification and chooses VAT Treatment.
11. WiseWage derives the VAT rate, calculates totals and saves immutable seller and buyer snapshots with the draft.

Result

A persistent draft is created without NRS submission or accounting posting.

Exceptions and controls

- Buyer country is fixed to Nigeria for the current domestic B2B workflow.
- State and LGA codes are selected from NRS-backed resources; unrelated combinations are rejected.
- A taxable line requires an Output VAT account. Zero-rated or exempt-only invoices do not.

UC-03 Generate the permanent invoice number and IRN

Objective	Create unique, traceable identifiers without user editing or number reuse.
Primary actors	WiseWage
Preconditions	The draft passes local validation and the save transaction begins.

Main flow

12. WiseWage atomically obtains the next company-and-entity invoice sequence.
13. It assigns an INV plus eight-digit permanent number, for example INV00000001.
14. It creates the IRN from the invoice number, the taxpayer's eight-character Service ID and the YYYYMMDD issue-date stamp.
15. The number, IRN and invoice snapshots are committed together.

Result

The saved draft has one permanent invoice number and one IRN.

Exceptions and controls

- Concurrent saves cannot obtain the same sequence number.

- Cancelled or failed drafts retain their assigned numbers; gaps are explained by the audit history rather than reused.

UC-04 Validate the invoice with NRS

Objective	Obtain an authoritative schema-validation result before internal approval.
Primary actors	Company finance user; WiseWage; NRS MBS
Preconditions	The invoice is Draft or Validation failed; NRS credentials and invoice-action permissions are active.

Main flow

16. The user chooses Validate with NRS.
17. WiseWage normalizes the stored draft to the current supported payload structure.
18. WiseWage submits the UBL JSON to the NRS invoice-validation endpoint using server-side API credentials.
19. The request fingerprint, attempt time, HTTP status and sanitized NRS response are retained.
20. On success, WiseWage marks the invoice Validated and exposes the separate approval action.

Result

The invoice is either Validated or Validation failed with actionable evidence.

Exceptions and controls

- HTTP 400 responses are shown as field or schema corrections where NRS provides details.
- HTTP 401/403 responses are treated as authentication, permission, environment or taxpayer-linkage failures - not invoice-line errors.
- Retries are idempotent for the same invoice revision and do not allocate another invoice number.

UC-05 Correct and resubmit a failed validation

Objective	Allow safe correction while preserving every previous submission attempt.
Primary actors	Company finance user; WiseWage; NRS MBS
Preconditions	NRS rejected the invoice or denied the request and the invoice status is Validation failed.

Main flow

21. WiseWage displays the most specific sanitized NRS response available on the invoice record.
22. The user corrects editable commercial or fiscal data where the rejection identifies an invoice field.
23. WiseWage saves the correction as a new invoice revision without changing the invoice number.
24. The user retries validation; WiseWage records a new or reset idempotent validation attempt.
25. If the seller identity itself was incorrect, the user cancels the affected draft and creates a new draft from the corrected seller profile.

Result

A corrected revision is validated, or the rejection remains fully traceable for investigation.

Exceptions and controls

- Raw database errors, secrets and internal stack traces are never displayed to users.
- Changing an invoice line cannot cure an NRS access-denied response; authorization failures are escalated with the NRS error identifier.

UC-06 Internal approval and fiscalization

Objective	Ensure that a valid invoice receives explicit business authorization before the configured NRS fiscalization/reporting action.
Primary actors	Authorized approver; WiseWage; NRS MBS and approved exchange parties where applicable
Preconditions	The invoice has passed NRS validation and the approver has the required role.

Main flow

26. An authorized approver reviews the parties, line items, classifications, VAT, totals and accounting mappings.
27. The approver confirms the approval through an in-app confirmation control.
28. WiseWage records approver identity and timestamp and changes the workflow state to Approved.
29. The authorized fiscalization action sends the required data to the configured NRS endpoint and records the response.
30. Where invoice signing or exchange requires an approved Access Point Provider, the document proceeds through that authorized channel rather than WiseWage claiming the APP role.

Result

A successfully fiscalized invoice becomes eligible for the final document and accounting-register hand-off.

Exceptions and controls

- Validation and approval are separate controls and cannot be silently combined.
- Failed external calls do not create duplicate register rows or duplicate accounting postings.

UC-07 Produce the final PDF and accounting-register entry

Objective	Provide a readable tax document and a controlled bridge into Management Accounts.
Primary actors	WiseWage; company finance user
Preconditions	Fiscalization has completed successfully.

Main flow

31. WiseWage generates a company-branded final invoice showing seller, buyer, itemized lines, VAT treatments, totals, IRN and verification information returned by the authorized NRS workflow.
32. The final document is visually distinguished from a draft and carries no draft disclaimer.
33. WiseWage creates one validated Invoice Register row linked to the source e-invoice.
34. The register row uses the selected revenue, receivable, VAT, company and cost-center classifications.
35. Posting remains governed by the Management Accounts posting and approval workflow.

Result

The business has a final invoice, retained evidence and one controlled register record.

Exceptions and controls

- Draft PDFs contain no verification QR code and state that they are not valid for tax or NRS verification.
- The register hand-off is idempotent so a retry cannot create a duplicate row.

UC-08 Cancel an unissued draft while preserving audit evidence

Objective	Remove an abandoned draft from active workflow totals without deleting its history or reusing its number.

Primary actors	Company finance user; WiseWage
Preconditions	The invoice is Draft or Validation failed and has not been fiscalized.

Main flow

36. The user chooses Cancel draft.
37. WiseWage displays an in-app confirmation and requires a cancellation reason.
38. After confirmation, WiseWage marks the invoice Cancelled and records who cancelled it, when and why.
39. Validation and approval actions are removed, and the invoice is excluded from active workflow totals.
40. The invoice number, original snapshots and NRS attempts remain available in the audit history and cancelled PDF.

Result

The draft cannot progress, its number is not reused, and no credit note is created.

Exceptions and controls

- Cancellation is not a correction mechanism for an already fiscalized invoice.
- When credit and debit notes are later supported, they will be separate referenced documents created from eligible fiscalized invoices.

3. Core data mapping

Business concept	WiseWage controlled source	NRS representation
Seller identity	Managed-business e-invoicing profile	BusinessID and accounting supplier party
IRN	Permanent invoice number + Taxpayer Service ID + issue-date stamp	IRN
Buyer identity	Active Customer Master fiscal profile	Accounting customer party
Buyer location	Country, NRS state, filtered NRS LGA, street, city and postal code	Structured postal address codes and values
Line classification	NRS-backed ISIC service or HSN product selection	Official classification code and category
Tax	Line-level VAT Treatment	NRS tax category, percentage, subtotals and total
Accounting	Revenue, receivable, output VAT, company and cost-center mappings	Internal posting control; included only where the NRS schema requires a corresponding value

4. Security, access and audit controls

Control area	WiseWage design
Authentication	NRS API key and secret are supplied as server-side headers over HTTPS and are never exposed in browser responses or invoice PDFs.
Environment isolation	Sandbox and production base URLs and credentials are configured separately. Production

Control area	WiseWage design
	credentials are not used for sandbox testing.
Role-based access	Company users, approvers and super administrators use role-aware portals and company-scoped authorization.
Tenant isolation	Profiles, invoices, sequences, attempts and register rows are scoped to the managed company and entity.
Data integrity	Permanent numbering, immutable snapshots, revisioning and idempotency controls prevent silent identity changes and duplicate effects.
Audit evidence	WiseWage records significant workflow actions, actors, timestamps, statuses, external-response evidence and cancellation reasons.
Error handling	User messages are sanitized and business-specific; API secrets, raw database errors, stack traces and query details are withheld.
Document control	Draft, cancelled and final PDFs have distinct status treatments; verification information appears only when appropriate.

4.1 Exception-handling matrix

Condition	System response	Required resolution
Missing or malformed local data	Block save or validation with field-specific guidance.	User corrects the highlighted data.
NRS HTTP 400	Record the attempt and display sanitized field/schema details.	Correct the rejected invoice revision and retry.
NRS HTTP 401/403	Record access failure without blaming invoice content.	Verify credentials, environment, SI approval and taxpayer linkage.
Timeout or NRS outage	Retain the draft and attempt evidence; no accounting effect.	Retry safely when service is available.
Duplicate request	Use the invoice revision and idempotency controls to prevent duplicate effects.	Return the known result or retry without renumbering.
Incorrect seller snapshot	Prevent silent replacement on an existing draft.	Cancel it with a reason and create a new draft.

5. Acceptance criteria for the initial release

- An enabled taxpayer can be associated using a valid NRS BusinessID and Taxpayer Service ID.
- A complete B2B commercial invoice can be generated as UBL JSON with Invoice Type Code 381.
- Invoice numbers and IRNs are unique, permanent and non-editable.
- The same saved revision cannot create duplicate validation or accounting effects.
- NRS validation responses are retained and translated into safe, actionable user messages.
- Only validated and explicitly approved invoices can proceed to fiscalization.

- Only successful fiscalization creates the linked Invoice Register row.
- Cancelled drafts retain their history and are excluded from active workflow totals.
- Draft and final documents are visually and legally distinguishable.

READINESS DEPENDENCY Successful end-to-end sandbox testing depends on NRS activating WiseWage's System Integrator application for protected invoice actions and associating the test taxpayer with the approved integration.

6. Standards alignment

The solution is designed against the current NRS MBS API documentation and its UBL-based invoice schema. The following authoritative references govern implementation details:

- NRS API authentication
- NRS System Integrator invoice schema
- NRS IRN generation guidance
- NRS System Integrator onboarding guidance

End of document