



Layer21 e-Invoicing Service Level Agreement (SLA)

Layer21 Global Limited

RC No: 7253971

Tagline: *Innovating Compliance & Integration*

Address: 16 Unity Crescent, Off Unity Road, Ilorin, Kwara State, Nigeria

Tel: +234 811 192 2822 Email: support@layer21.com Web: www.layer21.com

1. Purpose

This Service Level Agreement (SLA) defines the service expectations between **Layer21 Global Limited** (“Layer21”) and its **clients/taxpayers** (“Client”) for the provision of **e-Invoicing System Integration** and **Access Point Provider (APP)** services certified by the **Federal Inland Revenue Service (FIRS)**.

It ensures timely, reliable, and secure e-Invoicing operations in compliance with **Minimum Business Standards (MBS)** and **FIRS regulatory guidelines**.

2. Scope of Services

Layer21 agrees to provide the following services to the Client:

- **System Integration (SI):** Secure connection of client ERP/accounting platforms to the FIRS e-Invoicing Gateway.
- **Access Point Provider (APP):** Validation, signing, and forwarding of e-Invoices to FIRS with ACK handling.
- **Support Services:** Continuous monitoring, issue resolution, and reporting.
- **Compliance Management:** Adherence to FIRS, NDPR, and MBS standards.

Layer21 Global Limited — RC No: 7253971

Innovating Compliance & Integration

www.layer21.com | support@layer21.com | +234 811 192 2822

3. Service Availability

Metric	Target	Description
System Uptime	99.9% monthly	APP and SI API uptime availability
Maintenance Window	≤ 4 hours/month	Scheduled maintenance communicated 48 hrs prior
Unexpected Downtime	≤ 0.1% monthly	Unplanned outages or degraded performance
Disaster Recovery (DR)	RTO ≤ 30 mins / RPO ≤ 15 mins	Dual data centers (Abuja primary, Lagos DR site)

4. Performance & Response Times

Parameter	SLA Commitment	Measurement
Invoice Processing Latency	≤ 2 seconds per invoice	Time between SI submission and APP acknowledgment
FIRS Acknowledgment Relay	≤ 60 seconds	Time from FIRS ACK to client ERP confirmation
API Response Time	≤ 500ms	Average under normal load
Throughput Capacity	200+ TPS	Transactions per second sustained capacity

5. Support & Incident Management

Severity	Description	Response Time	Resolution Target
P1 – Critical	Complete service outage	≤ 15 minutes	≤ 2 hours
P2 – High	Major degradation or partial outage	≤ 30 minutes	≤ 6 hours
P3 – Medium	Minor functional issue	≤ 1 hour	≤ 24 hours
P4 – Low	General inquiry or cosmetic issue	≤ 4 hours	≤ 48 hours

Support Channels:

✉ support@layer21.com 📞 +234 811 192 2822 🕒 Available 24/7 including public holidays.

6. Data Security & Compliance

Layer21 Global Limited — RC No: 7253971

Innovating Compliance & Integration

www.layer21.com | support@layer21.com | +234 811 192 2822

Layer21 shall maintain the highest data security standards, including:

- **Encryption:** TLS 1.3 for data in transit; AES-256 for data at rest.
 - **Digital Signing:** RS256-based authentication for all invoice submissions.
 - **Infrastructure:** ISO 27001-aligned policies, Nigerian data center hosting.
 - **Regulations:** Full compliance with NDPR, FIRS, and NITDA cybersecurity frameworks.
 - **Monitoring:** Continuous vulnerability scanning and quarterly audits.
-

7. Audit & Reporting

- Monthly performance reports (uptime, latency, incidents).
 - On-demand access to audit logs for compliance review.
 - Annual third-party audit for FIRS and MBS conformance.
-

8. Client Responsibilities

- Provide accurate and complete taxpayer data.
 - Safeguard credentials, API keys, and signing certificates.
 - Ensure invoice payloads comply with FIRS JSON schema.
 - Notify Layer21 immediately of suspected breaches or misuse.
-

9. Penalties & Remedies

If Layer21 fails to meet agreed service levels:

- **Service Credits:** 5% of affected month's fees per 0.1% downtime beyond SLA threshold.
 - **Termination:** Client may terminate after 90 days of unresolved SLA breach with written notice.
-

10. Confidentiality

Both parties agree to maintain confidentiality over all exchanged information, including invoice data, credentials, and proprietary code.

Layer21 Global Limited — RC No: 7253971

Innovating Compliance & Integration

www.layer21.com | support@layer21.com | +234 811 192 2822

11. Term & Renewal

- **Initial Term:** 12 months from Effective Date.
 - **Renewal:** Automatically renewed annually unless either party provides 30-day written notice.
-

12. Governing Law & Jurisdiction

This Agreement is governed by the laws of the **Federal Republic of Nigeria**. Disputes shall be settled by arbitration or before the **Federal High Court, Abuja**.

13. Acceptance & Signatures

For Layer21 Global Limited

Name Designation Signature Date

For Client / Taxpayer

Name Designation Signature Date

Layer21 Global Limited — RC No: 7253971

Innovating Compliance & Integration

www.layer21.com | support@layer21.com | +234 811 192 2822