



EKITI STATE INTERNAL REVENUE SERVICE
REVENUE HOUSE, FAJUJI, ADO-EKITI, EKITI STATE

ENFORCEMENT PROCESS FLOW FOR CONSOLIDATED DEMAND NOTICE

This is to notify the staff/public that the process stated below should be followed in administering the Consolidated Demand Notice for the purpose of preventing any lapses in carrying out enforcement on tax/levy defaulters.

STEP 1a: The relevant department/Tax Station of the Ekiti State Internal Revenue Service shall generate and serve the Consolidated Demand Notice on taxpayers (individuals, institutions and organizations).

STEP 1b: The relevant department/Tax Station will prepare a manifest/list of all organizations/taxpayers served with the Consolidated Demand Notice.

STEP 2a: The relevant department/Tax Station shall escalate and endeavor to resolve any objection raised by taxpayers to the Consolidated Demand Notice served if any before the statutorily allowed days.

STEP 2b: Upon expiration of the 30 days required for payment as contained in the demand notice, the relevant department/Tax Station will compile the names of taxpayers who complied/paid within the time stipulated in the Consolidated Demand Notice and those who refused to pay.

STEP 2c: The relevant department/ Tax Station will send the compiled list of revenue defaulters to the Executive Chairman for review before enforcement against the tax defaulters. This must be accompanied with acknowledged copies of the Notices earlier served on the defaulters.

STEP 3: The Executive Chairman reviews the list and approves same to be forwarded to the Enforcement Department for necessary action.

STEP 4a: Upon receipt of the list and relevant documents of the tax defaulters, with the served copies of the Demand Notices, the Enforcement Department will serve another 14 days' notice of intention to distrain on the defaulters and wait for the expiration date before initiating enforcement.

STEP 4b: The Enforcement Department shall be notified to enforce by the relevant department/Tax Station of any tax defaulter who does not make payment before the expiration date.

STEP 5: Enforcement is carried out wherein distraint is levied on the tax defaulter(s)

Note that, the public can lodge their complaints on the demand notices via any of these numbers 08036195304, 07045555137, 07045555139.



Olaniran Olatona
Executive Chairman