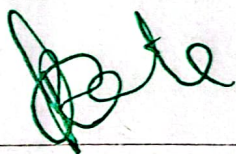




EKITI STATE REGULATION FOR THE ADOPTION OF A GRIEVANCE REDRESS MECHANISM (GRM) AND THE ESTABLISHMENT OF A GRIEVANCE REDRESS PANEL FOR THE EKITI STATE INTERNAL REVENUE SERVICE

1. (1) There shall be established a Grievance Redress Panel (referred to in this Regulation as “the Panel”) for the Internal Revenue Service which shall be situated at the Head Office of the Internal Revenue Service.
2. The Panel shall consist of:
 - (a) An independent Arbitrator who must be a member of the Nigerian Institute of Chartered Arbitrators and appointed by the Chief Judge of the State, who shall preside over the Proceedings of the Panel;
 - (b) The Executive Chairman of the Internal Revenue Service or a Representative of the Internal Revenue Service to be appointed by the Chairman.
 - (c) An Accredited Representative of the Ministry, Department or any Agency of Government concerned with a complaint before the Panel, appointed by the Permanent Secretary, Executive Secretary, Director-General or Chairman of the Ministry, Department or Agency as the case may be; and
 - (d) The Legal Adviser of the Internal Revenue Service and/or a Legal Officer of the Internal Revenue Service.
3. The functions of the Panel shall be to:
 - (a) address complaints from traders and tax-payers, bordering on harassment, unauthorized payments and other in-kind requests, for quick resolution of such complaints to maintain smooth relations between the stake holders (Traders, Tax-Payers and Government Agencies);
 - (b) create and publish SMS/hotline/email channels to lodge or make complaints to the Panel by tax-payers;
 - (c) establish a Grievance Redress Desk at the Head Office of the Internal Revenue Service and all the Tax Stations within the State;
 - (d) receive complaints through any of the created channels or the Grievance Redress Desk from tax-payers, bordering on harassment, unauthorized payments and other in-kind requests, for quick resolution of such complaints to maintain smooth relations between the stake holders (Traders, Tax-Payers and Government Agencies).
 - (e) Resolve all complaints within thirty days (30) days from the date of receipt of such complaints.

4. The following procedure shall apply to the proceedings of the Panel;
- (a) An aggrieved tax-payer (Complainant) may lodge a complaint to the Panel, relating to an act/omission of a tax official (Respondent) in respect of collection and payment of revenue to the State.
 - (b) The complaint may be made orally or in writing through any of the designated SMS/hotline/email published by the panel on the website of the Service for reporting complaints.
 - (c) Complaint(s) may also be registered at the Grievance Redress Desk located at the Head Office of the Internal Revenue Service or any of the Tax Stations within the State, through the use of a Grievance Redress Form designed by the Internal Revenue Service.
 - (d) Where a Complaint is made orally, the receiving officer of the Panel shall cause the complaint to be reduced into writing through the use of Grievance Redress Form.
 - (e) Complaint(s) shall be lodged to the Panel not later than 30 days from the date the cause or subject matter of the complaint(s) occurred.
 - (f) All complaints received through the Grievance Redress Desk at the Tax Stations must be referred to the Grievance Redress Desk at the Head office of the Service not later than 7 days from the date of lodging the complaints.
 - (g) The Panel shall meet at least once in a week to resolve all registered pending Complaints before the Panel.
 - (h) The Notice of Hearing of a complaint must be issued and served upon the Complainant and the Respondent at least seven (7) days before the date of the proceedings before the Panel where the appearances or representations from the parties are required for final resolution of the complaint.
5. An aggrieved tax-payer (Complainant) who is dissatisfied with the decision of the Panel may appeal to the High Court of the State by way of Petition, upon giving notice in writing to the Panel within thirty days (30) from the date of the decision of the Panel.



Olaniran Olatona,

Executive Chairman, Ekiti State Board of Internal Revenue

MADE AT ADO EKITI THIS 10 DAY OF Dec, 2024