

SERVICE LEVEL AGREEMENT (SLA)

Between

Ekiti State Internal Revenue Service (EKIRS)

And

The People of Ekiti State

Preamble

This Service Level Agreement (SLA) serves as a comprehensive framework for establishing a clear and mutual understanding between the Ekiti State Internal Revenue Service (EKIRS) and the residents of Ekiti State. The primary objective of this agreement is to ensure a high level of transparency and efficiency in the processes related to revenue collection and management. It is designed to foster trust and accountability in these operations, ensuring that all stakeholders are informed about the expectations and standards for service delivery.

Additionally, this SLA outlines the specific responsibilities of EKIRS in relation to the services provided, including timely and accurate reporting, responsiveness to inquiries, and effective management of taxpayer concerns. By doing so, the agreement seeks to enhance the overall experience for the citizens of Ekiti State, ensuring that they receive excellent service while contributing to the financial sustainability and development of the State. Through collaboration and open communication, we aim to build a strong foundation for effective revenue management that benefits all parties involved.

1. Purpose

The objective of this agreement is to:

1.1 Establish a framework that guarantees the efficient delivery of services by the EKIRS, ensuring that processes are streamlined and resources are allocated effectively to meet the needs of the community.

1.2 Cultivate an environment of trust and mutual accountability between EKIRS and the taxpayers, fostering open communication and collaborative efforts to enhance service provision and address community concerns promptly.

1.3 Encourage transparency in the processes of revenue collection and its subsequent utilization, ensuring that all financial activities are conducted openly to maximize benefits for the state and enhance public confidence in governmental operations. Hence, all taxes, levies and rates payable by business owners/tax payers shall be consolidated in a single harmonized bill for ease of payment and reference.

1.4 Clearly delineate the rights and responsibilities of taxpayers, outlining their entitlements, such as the right to access information about their tax obligations and the services provided, alongside their responsibilities to comply with tax laws and contribute to the collective welfare of the state.

2. Scope of the SLA

This Service Level Agreement (SLA) outlines the commitments and responsibilities regarding the following services provided by EKIRS:

1. **Taxpayer Registration and Database Management:** This includes the systematic collection and organization of taxpayer information to ensure accurate records. EKIRS will implement a robust system for registering new taxpayers, maintaining up-to-date records, and ensuring data integrity for efficient service delivery.

2. **Tax Education and Sensitization:** EKIRS will conduct comprehensive educational programs aimed at increasing taxpayer awareness and understanding of tax regulations, processes, and responsibilities. This may involve workshops, seminars, and the distribution of informational materials to foster a culture of compliance and informed participation in the tax system.

3. **Efficient and Fair Tax Collection:** EKIRS is committed to employing transparent and fair methods for the collection of taxes. This includes the establishment of clear guidelines and procedures to ensure that all taxpayers are treated equitably, while also implementing efficient processes that minimize delays and administrative burdens.

4. **Issuance of Tax Clearance Certificates:** EKIRS will streamline the process for issuing tax clearance certificates to eligible taxpayers. This includes clearly defined criteria, prompt

processing times, and clear communication with taxpayers regarding the status of their applications to promote ease of access.

5. Resolution of Complaints and Disputes: EKIRS will establish a structured mechanism for addressing complaints and disputes arising from tax assessments and other services. This involves timely acknowledgement of issues, thorough investigation, and effective resolution strategies to maintain taxpayer trust and confidence.

6. Provision of Taxpayer Education and Awareness Programs: EKIRS will develop and deliver a series of programs focused on enhancing taxpayer knowledge about their rights and obligations. These programs will be tailored to meet the diverse needs of different taxpayer segments, ensuring that all have access to the information necessary to fulfil their tax responsibilities effectively.

Through these services, EKIRS aims to strengthen taxpayer engagement and promote a fair and efficient tax system.

3. Obligations of EKIRS

EKIRS Commitment to Taxpayer Support:

1. Transparency and Fairness:

- EKIRS is dedicated to ensuring that all tax assessments conducted are accurate and consistent with the legal requirements established by the laws of Ekiti State. This commitment aims to uphold the integrity of the tax system and ensure taxpayers feel secure in their obligations.
- In an effort to foster understanding and compliance, EKIRS will provide clear, timely, and detailed communication regarding tax obligations, changes in tax laws, and any relevant deadlines that taxpayers need to be aware of.

2. Efficiency in Service Delivery:

- Tax clearance certificates will be issued promptly within a maximum of 14 working days from the date of application, provided that all necessary

conditions and documentation are fulfilled. This ensures that taxpayers can quickly and easily obtain the certification required for their financial and business transactions.

- The Vehicle Inspection Office will facilitate the issuance of the Registration of Vehicle Inspection Certificate, streamlining the process for vehicle owners to ensure their vehicles meet safety and regulatory standards. The regulatory procedure for the issuance of the Registration of vehicle Inspection Certificate is presented in Annexure I.
- EKIRS is committed to addressing and resolving any complaints or disputes raised by taxpayers within a period of 30 working days. This ensures that any issues are handled efficiently and fairly, promoting trust within the community.
- A user-friendly online platform will be maintained, providing accessible tax-related services. This platform will allow taxpayers to engage with tax processes, submit inquiries, and access necessary information conveniently.

3. Accessibility:

- To ensure all residents have access to tax services, EKIRS will establish and sustain service centres in each Local Government Area (LGA). These centres will serve as essential hubs for taxpayers to seek assistance and resolve their tax-related matters.
- EKIRS will also offer toll-free helplines and dedicated email support, making it easier for taxpayers to get in touch and receive the assistance they need without financial barriers.

4. Confidentiality:

- EKIRS places a high priority on the protection of taxpayers' personal and financial information. Measures will be implemented to ensure that all data shared is kept confidential and used solely for legal and legitimate purposes, thereby safeguarding taxpayer privacy.

5. Capacity Building:

- In a bid to empower taxpayers and enhance their understanding of the tax system, EKIRS will organize regular educational programs and awareness campaigns. These initiatives will focus on improving knowledge regarding tax compliance, rights, and responsibilities, thus promoting a mutually beneficial relationship between EKIRS and the taxpayers of Ekiti State.
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4. Obligations of the People of Ekiti State

The citizens of Ekiti State are encouraged to actively engage in the following responsibilities to ensure compliance with tax regulations and contribute to the state's development:

4.1 Compliance with Tax Laws: Citizens must officially register as taxpayers with the relevant authorities, ensuring they maintain comprehensive and accurate records of all taxable income and financial transactions. Additionally, it is imperative to fulfil tax obligations promptly, adhering to the deadlines established by law to avoid penalties and contribute to the state's revenue.

4.2 Accurate Information: During the registration process and in all subsequent interactions with the Ekiti State Internal Revenue Service (EKIRS), individuals are required to provide truthful and precise information. This includes personal identification details, income sources, and any other pertinent financial data. Accuracy in these disclosures is vital for effective tax administration and service delivery.

4.3 Engagement in Awareness Programs: Citizens are urged to actively participate in sensitization programs organized by EKIRS to enhance their understanding of tax policies and obligations. These programs are designed to provide clarity on tax matters. When uncertainties arise regarding tax regulations or procedures, individuals should seek clarification from EKIRS representatives to ensure compliance.

4.4 Reporting Violations: It is the duty of every citizen to report any observed incidents of corruption, extortion, or mismanagement within EKIRS to the designated authorities. Such reports are crucial for promoting transparency and accountability within the tax system, ensuring that public resources are utilized effectively for the benefit of all.

4.5 Civic Responsibility: Individuals should take the initiative to encourage friends, family, and community members to fulfil their tax obligations. By fostering a culture of compliance and shared responsibility, citizens contribute to the collective development and prosperity of Ekiti State.

4.6 Providing Feedback: Citizens are invited to offer constructive feedback regarding the services provided by EKIRS. Suggestions and insights from taxpayers can greatly assist in identifying areas for improvement, enhancing the overall quality of service delivery, and ensuring that the tax system is responsive to the needs of the community.

5. Service Standards and Key Performance Indicators (KPIs)

EKIRS shall adhere to the following standards:

Service	Standard	KPI
Taxpayer registration	Processed within 5 working days	95% adherence rate
Tax clearance certificate issuance	Issued within 14 working days	90% adherence rate
Registration of Vehicle Inspection Certificate	Issued within 5 working days	95% adherence rate
Complaint resolution	Resolved within 30 working days	85% adherence rate
Public awareness programs	Conducted quarterly	At least 4 programs annually

6.0 Performance Monitoring and Evaluation

6.1 EKIRS shall implement a comprehensive feedback mechanism designed to actively engage taxpayers and gather their concerns and suggestions. This mechanism will include user-friendly online portals for easy access, dedicated hotlines for immediate communication, and strategically placed suggestion boxes in key community locations to encourage participation and ensure that all voices can be heard.

6.2 An independent committee will conduct a thorough periodic performance review, consisting of diverse representatives from EKIRS, as well as various community stakeholders such as local business leaders, taxpayer advocacy groups, and community service organizations. This committee will evaluate EKIRS's operations, assess public feedback, and identify areas for improvement, ensuring that the review process is transparent and inclusive.

6.3 The findings and recommendations from these quarterly reviews will be compiled into detailed reports, which will be published and made readily accessible to the public. This practice will promote transparency and accountability, allowing taxpayers to stay informed about EKIRS's performance and any measures taken to address their concerns and enhance service delivery.

7. Dispute Resolution

7.1 In the event of any disputes arising under this agreement, both parties agree to pursue an amicable resolution through the following steps:

- **Internal Review/Grievance Mechanism:** Initially, any complaints or issues should be directed to the Agency's Grievance Redress Mechanism (GRM) desk officer. This officer is responsible for facilitating a prompt and effective review of the complaint. The aim is to address concerns quickly, ensuring that all relevant details are considered and a fair resolution is provided.
- **Alternative Dispute Resolution:** If the dispute remains unresolved after engaging with the GRM desk officer, the parties may choose to escalate the matter. This can be done by referring the dispute to an independent mediator or arbitrator. The selected mediator or arbitrator will be neutral and will assist both parties in reaching a mutually acceptable agreement. This step is intended to provide a structured environment for dialogue and to achieve a resolution without resorting to litigation.

8. Review and Amendments

This Service Level Agreement (SLA) will be subject to periodic review and assessment whenever there are modifications in relevant policies, updates to regulatory requirements, or shifts in stakeholder expectations. Such reviews aim to ensure that the agreement remains aligned with current practices, complies with legal obligations, and addresses the evolving needs and concerns of all involved parties. This process will involve a thorough analysis of the changes and, if necessary, adjustments to the terms and conditions outlined in the SLA to maintain optimal performance and service delivery standards.

The Common Seal of the within named **EKITI STATE INTERNAL REVENUE SERVICE** is hereby affixed in the Presence of



OLANIRAN OLATONA
Executive Chairman

27-12-2024



OLUWADARE KEHINDE
Secretary