

JIGAWA STATE INTERNAL REVENUE SERVICE (JIRS)



STANDARD OPERATING PROCEDURES (SOPS) FOR TAXPAYER GRIEVANCE AND REDRESS MECHANISM

FEBRUARY 2025

Version Control:

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 - **Date of Issue:** 18th of February 2025
 - **Prepared by:** JIRS GRM Committee
 - **Approved by:** Dr. Nasir Sabo FCA, Executive Chairman JIRS
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1. Introduction

This Standard Operating Procedure (SOP) provides clear guidelines for Grievance and Redress Mechanism (GRM)] within the **Jigawa State Internal Revenue Service (JIRS)**. It aims to ensure consistency, efficiency, and compliance with relevant laws and policies while promoting transparency and taxpayer trust.

2. Purpose

- To provide a structured framework for handling tax grievances, appeals, complaints, etc.
- To ensure accountability, fairness, and responsiveness in revenue administration.
- To enhance taxpayer confidence in JIRS operations.
- To align with best practices in governance, inclusion, and service delivery.

3. Scope

This SOP applies to all JIRS staff, Taxpayer Service Units, Grievance Redress Officers, and stakeholders involved in tax dispute resolution. It covers taxpayer grievances, dispute resolution, appeals, compliance enforcement, etc.

4. Definitions and Key Terms

- **Taxpayer:** Any individual or business entity registered with JIRS.
- **Grievance:** Any formal complaint related to tax assessment, enforcement, or service delivery.
- **Redress Mechanism:** The structured process for resolving taxpayer grievances.
- **Filing Officer:** The designated JIRS officer responsible for receiving and logging complaints.
- **Resolution Timeline:** The stipulated period within which a grievance must be resolved.

5. Roles and Responsibilities

ROLE	RESPONSIBILITIES
Taxpayer Service Unit	Receives and logs grievances, provides initial responses.
Grievance Handling Officer	Reviews complaints, ensures compliance with SOPs.
Technical Review Team	Investigates complex cases, provides expert recommendations.
Executive Chairman, JIRS	Approves final resolutions and policy improvements.
Stakeholders (CSOs, Community Groups, etc.)	Provide oversight and feedback on the process.

6. SOP Process Flow

Step 1: Submission of Complaint

- Taxpayers can submit complaints through physical office, online portal, email, hotline, or whatsapp number.
- A **Complaint Reference Number (CRN)** is generated and issued to the taxpayer.

Step 2: Complaint Acknowledgment

- JIRS acknowledges receipt within **24-48 hours** via SMS, email, or a call.
- Taxpayer is informed of the next steps and expected resolution timeline.

Step 3: Review and Investigation

- The complaint is assigned to a **Grievance Handling Officer** for assessment.
- If required, the **Technical Review Team** conducts an in-depth investigation.

Step 4: Resolution and Feedback

- A resolution is determined within **7-14 working days**.
- Taxpayer receives formal communication on the decision and next steps.
- If dissatisfied, the taxpayer may escalate to a higher authority or appeal.

Step 5: Escalation & Appeals

- If unresolved, the case is escalated to the **Appeals Committee** or an external dispute resolution body.
- Final decisions are communicated within **30 days**.

Step 6: Documentation & Reporting

- All cases are recorded in a **Grievance Redress Database** for tracking.
- Monthly/quarterly reports are prepared for internal review and policy improvement.

7. Key Performance Indicators (KPIs)

To measure effectiveness, the following KPIs will be monitored:

Indicator	Target
Grievance acknowledgment time	Within 24-48 hours
Resolution turnaround time	7-14 working days
Percentage of resolved cases	At least 80%
Stakeholder satisfaction rate	90%+ based on surveys

8. Compliance and Enforcement

All staff must adhere to this SOP. Any deviations must be reported to Compliance Unit/Executive Chairman. Non-compliance may result in disciplinary action.

9. Review and Updates

This SOP will be reviewed **when needed** to incorporate improvements based on feedback and changing policies. Updates must be approved by the JIRS Chairman.

10. Annexes and Supporting Documents

- Annex 1: Taxpayer Complaint Form
- Annex 2: Appeal Request Form
- Annex 3: Contact Details for JIRS Complaint Channels

Approval

Prepared by: GRM Committee



Approved by: Chairman JIRS

Date: 18th of February 2025