



*Kogi State Internal Revenue Service*

## **THE SERVICE CHARTER**

**No 1 Beach/Marine Road  
Off Murtala Muhammad Way,  
Lokoja-Kogi State**

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## **FORWARD**

Kogi State Internal Revenue Service (KGIRS) is pleased to present to you our Service' Charter developed to clearly show all the services that KGIRS provides for taxpayers and also to make known to taxpayers their rights and obligations.

Kogi State Internal Revenue Service (KGIRS) was established in 2017 as the sole revenue collection Agency of the State Government (in accordance with Revenue Harmonisation Law of 2017 to replace the old Kogi State Board of internal Revenue). Kogi State Internal Revenue Service (KGIRS) was mandated to ensure maximum compliance with all tax laws in order to warrant a sustainable revenue stream for the State Government.

The Service recognises the importance of establishing closer partnership with taxpayers, and has put forward this Charter as a clear statement of our commitment to deliver quality service to taxpayers. In our quest to improve our services we welcome feedback and comments through e-mail, SMS or WhatsApp messages.

We wish to conclude by reiterating our commitment to our promise of delivering optimum service at all times, while constructive criticisms are always welcome.

For: **Kogi State Internal Revenue Service**

**Sule Salihu Enehe**

Executive Chairman

## **OUR MISSION STATEMENT**

To consistently promote voluntary tax compliance via innovative technology and resourceful people engagement, to the delight of all stakeholders

## **OUR VISION STATEMENT**

To be a leading Revenue Service in Nigeria in terms of Collection, Creativity and Cost Efficiency.

## **OUR CORE VALUE**

Our Core Values is an acronym **DRIVE**

**Dedication-** We are committed and loyal to our organization in the course of carrying out our duties

**Responsiveness-** We are prompt and adaptable to changes in the internal and external environment.

**Integrity-** We uphold the public trust in all that we do; we are honest and forthright in all of our internal and external dealings

**Verve-** We are enthusiastic to do our jobs.

**Excellence-** We truly want to be outstanding and at our very best as we pursue our goal

## **PURPOSE OF THE SERVICE CHARTER**

Kogi State Internal Revenue Service Charter is a policy document that informs the tax payers and other stakeholders in tax administration the framework that guides our service in line with the relevant tax laws.

This charter provides details on the obligation of the tax payers and their expectation from their tax authority. Hence, it introduces transparency process in tax administration and management in Kogi State.

This charter shall:

- a. Inform our customers/taxpayers the service we provide
- b. Outline the standards of service to be delivered
- c. Provide channels for the provision of feedback on service- related issues.
- d. Help drive and sustain a process of continuous improvement in service quality.
- e. Support good relationship with taxpayers that build trust
- f. Maintain and adhere to the underlining principles of total quality management (TQM).

Obligations contains in this Charter shall apply to all staff of KGIRS. A breach of any of the provision of this charter may result in disciplinary action in accordance with KGIRS disciplinary policy and the code of Ethics and conduct.

## **FUNCTIONS OF THE SERVICE**

The functions of the Service are set out in the Kogi State Revenue Harmonisation Law of 2017 and other relevant tax laws as follows:

- a. Assess and collect taxes, interest and penalties due on taxes to the Kogi state with optimum efficiency
- b. Ensure all taxes are paid into Kogi State IGR accounts

- c. Promote voluntary tax compliance and tax education.
- d. Combat tax fraud and evasion in collaboration with other enforcement agencies.
- e. Report and publish statistics related to revenue collection.
- f. Perform any other function in relation to revenue as enabled by law and circulars

### **OUR ADMINISTRATIVE STRUCTURE**

Kogi State Internal Revenue Service (KGIRS) is divided into Five Directorates, Six Departments and Eleven Area Tax Offices as follows:

#### **Directorates**

- Administration and ICT
- Legal Services and Compliance
- MDAs
- Finance and Accounts
- Income Tax

The following Departments/ Units are under the office of the Executive Chairman.

- Business Development, Planning Research and Statistics
- Monitoring
- Corporate Affairs
- Internal Unit
- Tax Audit
- Area Tax Offices (ATO)

The Directorates and Departments/Units mentioned above are located in the Corporate Head Office, No 1 Marine/Beach Road Lokoja except the Area Tax Offices (ATO).

#### **Area Tax Offices (ATO)**

- Lokoja I
- Lokoja II
- Korton-Felele
- Adavi/Okehe
- Ajaokuta

- Ankpa
- Anyigba
- Idah
- Kabba
- Isanlu
- Okene

### **TAXES AND LEVIES COLLECTIBLE BY KGIRS**

- Pay As You Earn
- Direct Assessment
- Withholding Tax
- Motor Vehicle Resale Tax
- Consumption Tax
- Capital Gain Tax
- Enhanced National Drivers Licence
- Learners Permit
- Motor Vehicle Licences
- Stamp Duty Fees
- Motor Vehicle Registration/Documents Renewal
- New Number Plate
- Hackney Permit
- 2% Development Levy
- Haulage Fee
- Economic Developmental Levy
- Employees Development Levy (Individual)-EDL
- Infrastructural Maintenance Levy (IML)
- Social Service Contribution Levy (SSCL)
- MDAs/Parastatals Collection (Levies, Rates, Fees )

### **OUR OBLIGATION TO TAX PAYERS**

- Enable Access to our services including the online self-service
- Carry out assessment in line with the provisions of extant Laws
- Make tax payment seamless via different channels
- Provide any information that will aid prompt tax payment

- Request for taxpayers' information and their incomes in line with the provisions of the Law.
- Use taxpayers information only for tax administration purposes
- Allows taxpayers to object to their tax assessments as permitted by Law

### **TAXPAYERS OBLIGATIONS TO KGIRS**

- Register and provide all necessary information for tax administration.
- File returns within the time stipulated by Law.
- Payment of all taxes, levies, rates, dues and charges as and when due
- Makes payments to any IGR designated bank and obtain valid receipt.
- Provide us with relevant information on request
- Deduct and remit taxes where necessary within the time stipulated.
- Provide written information immediately to the tax office handling your tax affairs when you close down your business
- Provide response to inquiries as best as humanly possible
- Be honest
- Be co-operative
- Keep proper records.

### **TAXPAYERS RIGHT**

- Fair hearing/Treatment
- Any information supplied to us shall be kept private and confidential unless the law provides otherwise.
- In all matters, our taxpayers are presumed to be honest unless evidence proves otherwise.
- Object to tax liabilities as permitted by law



- All our engagement shall be in accordance with the provisions of the law
- Receive timely, accurate and prompt response to enquiries, complaints and request.
- Receive tax education and information in an open, supportive and transparent manner
- Disputes will be settled in a quick, fair, and transparent manner.

### **RESPONSIBILITIES OF STAFF OF THE SERVICE**

- a. Respond promptly to taxpayers inquiries.
- b. Treat taxpayers' inquiries with honesty and courtesy.
- c. Ensure that services rendered to taxpayers are up to the standard required by this Service Charter.
- d. Provides accurate and reliable information.
- e. Wear identification cards always while on official duty.

## DEFINED SERVICE STANDARD

We are committed to reducing the time it takes to process applications. We would adhere to the following set timeline in the provision of our services.

Routine Service	Timeline	Requirements from Tax Payers	Service Charge
Issuance of Tax identification number (Non-Individual)	Instantly (Subject to availability of network and JTB Platforms)	Photocopy of Cert. of incorporation Execution of JTB registration form	Free
Issuance of Tax identification number (Individual)	Instantly (Subject to availability of network and JTB Platforms)	BVN Slip Execution of JTB registration form	Free
Tax payer Registration (Non-Individual)	Instantly (Subject to availability of network and JTB Platforms)	Photocopy of Cert. of incorporation Details of the Promoters of the business (name, phone number, address, email etc)	Free
Tax payer Registration (Individual)	Instantly (Subject to availability of network and JTB Platforms)	BVN Slip Execution of JTB registration form	Free
Issuance of Tax Clearance Certificate (Direct Assessment)	24hrs (if the tax payer records are complete)	Execution of Electronic Data Form Application letter Bank statement	Fee as applicable
Issuance of Tax Clearance Certificate (Employee)	24hrs (if the tax payer records are complete)	Pay Slip (1 <sup>st</sup> / 4 <sup>th</sup> Quarter of relevant years Execution of Data forms Photocopy of ID Card Letter on introduction from Employer	Fee as applicable
Issuance of WHT Certificate	Immediately after deductions, remittances are made to Relevant Tax Authority	Tax Identification Number Details of Tax Payers	Free
Updating of tax payer information	Instantly	CAC Search, Tax Identification Number	free

For information on procedures, please visit any KGIRS office or our website [www.irs.kg.gov.ng](http://www.irs.kg.gov.ng)

## INTERNAL COMPLAIN MANAGEMENT MECHANISM

Complaints directed to our various channels will be recorded and ticketed for tracking by the Complainants. Timeline for complaint resolution vary depending on the nature of complaints and channels chosen.

Once you file your complaint, a tax officer (resolver) will be assigned to handle your complaint. The complaint resolver assigned will always be a senior tax officer and someone who has not previously dealt with the issue.

The work of the resolver will include:

- a. Contact you within two (2) to three (3) working days to acknowledge receipt of your complaint by the Service.
- b. A request to confirm your identity if the resolver needs access or is required to use your personal tax information.
- c. Request for any additional details which might be necessary to finalise your complaint.
- d. Once the complaint is resolved, it will be closed officially from the complaints management system.

### **TAX APPEAL TRIBUNAL**

- There shall be Tax Appeal Tribunal in the State
- The core objectives of the Tax Appeal Tribunal are to:
  - a. Improve the taxpayers' confidence in the tax system
  - b. Minimize delays and bottlenecks in adjudication of tax disputes through early and speedy determination of matters
  - c. *Reduce the incidence of tax evasion and improve taxpayers confidence in our tax system*
  - d. Ensure fairness and transparency of tax administration towards achieving optimum revenue generation
- Tax Payers obligation/right before approaching the Tribunal
  - Taxpayer has within sixty (60) days after the service of the demand/assessment notice on him/her to pay in respect of tax due annually
  - Right to dispute an assessment in writing by way of objection within 30 days from the service of the notice of assessment on him/her, seeking a revision or review in the assessment after

providing the necessary and vital documents to support his claim

- Taxpayer aggrieved with the decision of the Board has the right to appeal to the Tax Appeal Tribunal within 30 (thirty) days of the service of KGIRS' notice of refusal to amend the assessment as desired.

▪ **KGIRS Right.**

- The Service when aggrieved by the non-compliance of a taxpayer in respect of any provision of the extant Laws, is authorized to file an action against the taxpayer before the Tribunal

**OUR SELF-SERVICES THROUGH THE WEBPAGE ([www.irs.kg.gov.ng](http://www.irs.kg.gov.ng))**

- Get KG-TIN
- Download Tax Laws
- Pay Taxes Online
- Get Tax Receipt
- Verify Tax Clearance Certificate
- Online Return Filing
- Online Motor Licences Registration/Renewal

**HELP US TO SERVE YOU BETTER.**

- Don't make cash payment to anybody asking for cash payment
- Let us know as soon as possible when we do not meet your expectations
- Provide us with suggestions for improvement to address any difficulties you are experiencing.
- Engage the appropriate channel to reach us.

## **SERVICE RECOVERY**

In the event that our Staff departs from this service standard without any reasonable cause, thus causing delays to our taxpayers, we shall:

- Apologise and resolve the matter as appropriate
- Waive, where the laws allow any penalty that may accrue as a result of the delay.

## **HOW TO IDENTIFY OUR STAFF**

- For the purpose of any official engagement, our staff will display an ID card of the Service on all working Days. On Tuesdays we wear a customised shirt with KGIRS Logo.
- Except for under cover assignment we conduct our affairs using the branded Official vehicle.

## **WORKING HOURS/DAYS**

Monday-Friday	8.00am - 5.00pm
Customer Service Entry Point	24 hours
Online Self Service	24 Hours
Saturday-Sunday	Offices are Closed
Public Holiday	Offices are Closed

## **Periodic Monitoring and review of service Delivery Charter**

This Service Delivery Charter will be reviewed every other year where necessary

## **HOW TO CONTACT US**

All Correspondence should be addressed to:

The Executive Chairman,  
Kogi State Internal Revenue Service,  
No 1 Beach/Marine Road, Lokoja-Kogi State  
Email: [info@irs.kg.gov.ng](mailto:info@irs.kg.gov.ng)  
Phone: 08083427276