



BORNO STATE GOVERNMENT OF NIGERIA

GAZETTE, 2023

**ESTABLISHMENT OF A GRIEVANCE REDRESS
MECHANISM FOR TRADE RELATED
MATTERS IN BORNO STATE**

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OFFICE OF THE EXECUTIVE GOVERNOR
Government House Maiduguri
Borno State -Nigeria

**ESTABLISHMENT OF A GRIEVANCE REDRESS MECHANISM FOR
TRADE RELATED MATTERS IN BORNO STATE**

**COMMENCEMENT (18 December 2023)
EXECUTIVE ORDER NO. 5 OF 2023**

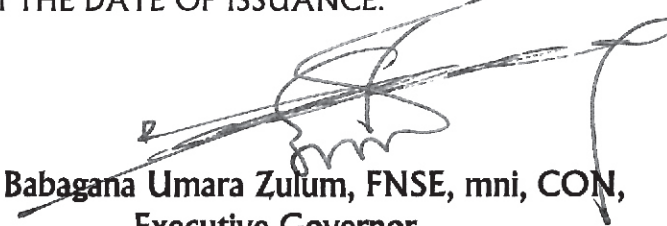
WHEREAS, it is the policy of Borno State Government to promote efficient, fair and transparent trading environment.

NOW THEREFORE I 'PROF BABAGANA UMARA ZULUM, FNSE, MNI, CON, GOVERNOR OF BORNO STATE, BY VIRTUE OF THE AUTHORITY VESTED IN ME BY THE 1999 CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA AND THE LAWS OF BORNO STATE, HEREBY ORDER AS FOLLOWS:

- I. The Borno State Internal Revenue Service (BIRS), with the inclusion of other agencies concerned with trade and trade-related tax, fees, levies are mandated to establish a Grievance Redress Mechanism (GRM) to 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 among stakeholders, including traders, tax payers and Ministries, Departments and Agencies (MDAs).
- II. There is hereby established for the BIRS a **Grievance Resolution Committee (GRC)** (hereinafter referred to as the Panel) which shall consist of;
 - a. An Accredited Representative of MCIT
 - b. An Accredited Representative of BIRS.
 - c. The Legal Adviser and/or Legal Officer of the BIRS.
 - d. An independent Arbitrator/Mediator to be appointed by the Honourable Attorney General and Commissioner of Justice.
- III. The functions of the Grievance Redress Panel shall be to:
 - a. Create and publish SMS/hotline/email channels to lodge or make complaints to the Panel by traders, tax payers etc.

- b. Establish a Grievance Redress Desk at the Head Office of the Service and all the Tax Stations within the State.
 - c. Receive complaints from taxpayers in the State through any of the created channels.
 - d. Resolve all complaints within thirty (30) days from the date of receipt of such complaints.
- IV. An aggrieved taxpayer, trader or organization (complainant) may lodge a complaint to the Panel, relating to an act/omission of a tax official in respect of collection and payment of revenue to the State.
 - V. 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.
 - VI. Complaint(s) may also be registered at the Grievance Redress Desk located at the Ministry of Finance or any of the Tax Stations within the State, through the use of Grievance Redress Form (**GRFORM**).
 - VII. 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 hard copy **GRFORM** or its equivalent electronic form.
 - VIII. Complaint(s) shall be lodged to the Panel not later than 30 days from the date the subject matter of the complaint(s) occurred.
 - IX. 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 of the date of lodging the complaints.
 - X. The Panel shall meet at least once every two weeks to resolve all registered pending complaints before the Panel.
 - XI. The Notice of Hearing of a complaint must be issued to 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.

ISSUED UNDER MY HAND THIS ^{18th}..... DAY OF ^{Dec}..... 2023, EFFECTIVE TWO WEEK FROM THE DATE OF ISSUANCE.


Prof. Babagana Umara Zulum, FNSE, mni, CON,
Executive Governor
Borno State