



## **LAGOS STATE INTERNAL REVENUE SERVICE (LIRS)**

# **SERVICE CHARTER**

### **INTRODUCTION**

The Lagos State Internal Revenue Service (LIRS) was established to generate funds needed to provide the Citizens of Lagos State with state-of-the-art infrastructures, essential social amenities and an enabling business environment through collaborative, People-friendly Tax Drive and Incentives

LIRS discharges her responsibility professionally by adopting Tax Administration practices aimed at winning the confidence of Taxpayers, thereby achieving reasonable growth in voluntary tax payment in Lagos State and building a Customer Service culture that strengthens partnership between LIRS, Taxpayers and other Stakeholders for the benefit of all parties

### **PURPOSE OF THE SERVICE CHARTER**

The purpose of this Charter is to highlight our mode of operations and Services to the Residents of Lagos State and other Tax Authorities/Institutions. It also indicates the rights, obligations, and expectations of Taxpayers, while clearly stating our own expectations from our Customers and other Stakeholders. This Charter serves as our commitment to enhancing Effective and Efficient Customer-friendly Service Delivery

### **VISION:**

To be the foremost Internal Revenue Service in Nigeria, achieving highest level of voluntary compliance, collecting taxes at a minimal cost through a simplified tax administrative system

### **MISSION:**

To ensure efficient and optimum collection of all revenue due to Lagos State through a simple and cost-effective tax administration

### **CORE VALUES (PIIT):**

- Professionalism
- Integrity
- Innovation
- Teamwork

## TAXPAYERS/STAKEHOLDERS

- Taxpaying Individuals and Organizations;
- Government Ministries, Departments and Agencies (MDAs);
- Non-Governmental Organizations;
- Retirees;
- Development Partners;
- Other Tax Authorities and Institutions

## SERVICE PLEDGE

In providing quality Services to our Stakeholders, the LIRS will:

- Provide Courteous, Professional and Excellent Service at all times whilst administering relevant Tax laws fairly, reasonably and consistently; and also ensure all Tax payers are treated equally with utmost integrity

In serving our esteemed Taxpayers/Customers, LIRS will abide by the Charter Standards stated below:

## SERVICES AND STANDARDS

SERVICES	STANDARDS
<b>DIRECTORATE OF ADMINISTRATION &amp; HUMAN RESOURCES</b>	
<p><b>Commitment:</b> Provide Administrative Support Services to all Directorate/Units by providing professional guidelines and procedures on specific services of the units and directorates of the agency.</p> <p>❖ <b>GENERAL ADMINISTRATION</b></p> <p><b>Services Include:</b></p> <ul style="list-style-type: none"> <li>● Facility Management</li> </ul> <p>❖ <b>WORKFORCE PLANNING</b></p> <p><b>Services Include:</b></p> <ul style="list-style-type: none"> <li>● Human Resource Planning</li> </ul>	<ul style="list-style-type: none"> <li>● Carry out maintenance of Agency’s facilities <b>Monday to Friday 8am-5pm</b></li> <li>● Carry out <b>quarterly</b> maintenance evaluation of all facilities</li> <li>● Service all official vehicles every <b>three [3] months</b></li> </ul> <ul style="list-style-type: none"> <li>● Identify vacant positions <b>last quarter</b> of the year</li> <li>● Advertise vacant positions <b>first quarter</b> of the year</li> </ul>

<ul style="list-style-type: none"> <li>● Interns / NYSC Recruitment</li> </ul> <p>❖ <b>HR MEASURES &amp; ACCOUNTABILITY</b></p> <p><b>Services Include:</b></p> <ul style="list-style-type: none"> <li>● Performance Management</li> </ul> <p>❖ <b>Learning and Development</b></p> <p><b>Services include:</b></p> <ul style="list-style-type: none"> <li>● Capacity &amp; Technical Development</li> </ul> <p>❖ <b>EMPLOYEE RELATIONS</b></p> <p><b>Services Include:</b></p> <ul style="list-style-type: none"> <li>● Staff Welfare</li> <li>● Discipline</li> </ul>	<ul style="list-style-type: none"> <li>● Notify successful/unsuccessful applicants <b>14 working days</b> prior to interview</li> <li>● Notify successful applicants &amp; issue appointment letters <b>7 working days</b> after interview</li> <li>● Induct newly employed Officers within <b>1 month</b> of appointment</li> <li>● Process &amp; Issue letter of engagement to Internship / NYSC within <b>7 working days</b> of receiving relevant documentation</li> <li>● Clearance letter issued <b>last day</b> on completion of Internship/NYSC</li> </ul> <ul style="list-style-type: none"> <li>● Conduct Staff Performance Appraisal <b>last quarter</b> of every year</li> <li>● Complete Staff Performance Appraisal <b>within 2 weeks</b> of distributing appraisal forms</li> <li>● Prepare staff promotion eligibility list <b>2 weeks</b> prior to examination</li> <li>● Staff promotion results released <b>5 working days</b> after examination</li> </ul> <ul style="list-style-type: none"> <li>● Identify, collate &amp; submit Training needs <b>last quarter</b> of every year</li> <li>● Nominate Staff for relevant Training <b>quarterly</b></li> <li>● Send Training notification to Staff via SMS &amp; email <b>5 working days</b> prior to commencement</li> <li>● Conduct specialized technical Training <b>twice a year</b></li> </ul> <ul style="list-style-type: none"> <li>● Leave applications processed <b>within 5 working days</b> on receipt of request</li> <li>● Staff records submitted to Health Management Organization (HMO) <b>first quarter</b> of every year</li> <li>● Notification of Disciplinary action sent to Staff <b>5 days</b> prior to Committee meeting</li> <li>● Disciplinary action/ recommendation issued to Staff <b>5 days</b> after Committee's decision</li> </ul>
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<p><b>Commitment:</b> Ensure Efficient and Effective use of <b>Information Technology {ICT}</b> Equipment across the Agency</p> <p>❖ <b>INFORMATION TECHNOLOGY</b></p> <p><b>Services include:</b></p> <ul style="list-style-type: none"> <li>● Information Technology Support Services</li> <li>● Software Application Development</li> <li>● Website Management &amp; Development</li> </ul>	<ul style="list-style-type: none"> <li>● Install &amp; Configure Computer System within <b>48 hours</b> of receiving request</li> <li>● Carry out maintenance of Computer Systems <b>quarterly</b></li> <li>● Secure backup &amp; update servers <b>Monday to Friday 8am - 5pm</b></li> <li>● Recover lost data <b>within 24 hours</b> of reporting incident</li> <li>● Update Website <b>within 2 hours</b> of receiving approval</li> </ul>
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**DIRECTORATE OF PERSONAL INCOME TAX (PIT)**

<p><b>Commitment</b> Ensure effective assessment of Taxpayers &amp; Administration of taxes across the Network</p> <p>❖ <b>PERSONAL INCOME TAX</b></p> <p><b>Services Include:</b></p> <ul style="list-style-type: none"> <li>● Enumeration/Verification of Personal income Taxes in Lagos State</li> <li>● Assessment of Tax Payers</li> <li>● Annual Return Services</li> <li>● Electronic Tax Clearance Certificate (e-TCC)</li> <li>● Assessment /verification of tax payment compliance to traffic law offenders</li> <li>● Judicial Service for Court Sureties</li> </ul>	<ul style="list-style-type: none"> <li>● All Taxes are assessed <b>within 2hrs</b> of submitting Tax forms</li> <li>● Assessment &amp; Computation of Taxes within <b>2 hours</b> of receiving completed Income Tax Forms (<b>Form A</b>)</li> <li>● Carry out <b>Annual</b> individual Tax Assessment on receipt of Tax Returns by <b>31<sup>st</sup> March</b></li> <li>● Carry out <b>Annual</b> Company Tax assessment on receipt of Tax Returns <b>Pay as You Earn (PAYE) by 31<sup>st</sup> January</b></li> <li>● Electronic Tax Clearance Certificate (<b>e-TCC</b>) issued <b>within 72 hours</b> upon receipt of completed application</li> <li>● Assessment and Verification <b>within 2 hours</b> after referral for tax payment compliance status</li> <li>● Issue court clearance letters within <b>24 hours</b> of ascertaining surety's Tax payment status/ compliance</li> </ul>
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**DIRECTORATE OF LEGAL SERVICES (DLS)**

<p><b>Commitment:</b> Provide advisory Services &amp; enforcement of all relevant Tax law and compliance with regulation by providing professional guidelines, and procedures as it affects the agency</p> <p>❖ <b>LEGAL SERVICES</b></p> <p><b>Services include:</b></p> <ul style="list-style-type: none"> <li>● Legal Advisory Services</li> <li>● Criminal/Civil Prosecution</li> </ul>	<ul style="list-style-type: none"> <li>● Legal Advisory service to Management <b>within 48 hours</b> of receiving request</li> <li>● Tax defaulter is issued a letter of legal proceedings to act within <b>7 days</b> of receipt of notification</li> </ul>
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**DIRECTORATE OF TAX AUDIT**

<p><b>Commitment:</b> Collection of all outstanding liability due to Lagos State Government by applying professional Audit guidelines and procedures on the Agency processes</p> <p><b>Services Include:</b></p> <ul style="list-style-type: none"> <li>● Audit Services</li> </ul>	<ul style="list-style-type: none"> <li>● Issue Tax Audit Notification Letters <b>14 days</b> prior to visit</li> <li>● Acknowledge &amp; confirm acceptance of audit date <b>within 48 hours</b> of receipt</li> <li>● Send notification letter to Companies <b>14 days</b> after Non-compliance with Tax Audit Exercise</li> <li>● Deliver <i>Best of Judgment</i> Assessment within <b>30 days</b> of issuing non-compliance letter</li> <li>● Deliver Tax Audit Demand Notice <b>30 days</b> after completing Tax Audit Exercise</li> <li>● Issue revised Demand Notice within <b>30 days</b> of receiving <i>Best of Judgment</i> Assessment objection letter</li> </ul>
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**DIRECTORATE OF INFORMAL SECTOR & SPECIAL DUTIES**

**Commitment:**

Educate & enlighten Citizens resident in Lagos State on voluntary Tax Payment compliance through simplified distribution of tax payment procedures and processes according to Tax laws

**Services Includes:**

- Education and Enlightenment services
- Enumeration of Non-compliant individuals and Companies

- Designated zones/ markets within Lagos state are visited **8am -5pm Monday to Friday**
- Send letter of registration to newly enumerated companies/Individuals **within 48 hours** of enumeration

**DIRECTORATE OF FINANCE AND ACCOUNT**

**Commitment:**

Ensure prompt & efficient financial Service Delivery to internal/external Customers & provide timely/ accurate financial information for the Agency

❖ **FINANCE AND ACCOUNT**

**Services Include:**

- Contractor Services

- Pay Vendors within **24 hours** on provision of necessary documents

**DIRECTORATE OF NEW GROWTH AREAS**

**Commitment:**

Ensure Revenue of the Agency is increased in line with emerging Tax laws by constanly applying new revenue base covered by tax laws and amendmends

❖ **New Growth Areas**

**Services Include:**

- Tax Assessments Service

- Carry out Individual/Company Tax Assessment/Payment **Mon-Fri 8am-5pm**

<ul style="list-style-type: none"> <li>● Issuance of Withholding Tax Credit Notes</li> </ul>	<ul style="list-style-type: none"> <li>● Send Tax Returns letters to Individuals/Companies <b>48 hours</b> after identification</li> <li>● <i>Best of Judgement</i> assessment/demand notice is issued <b>7days</b> after expiration of 30 days of reminder letter is served to individuals/ Company</li> <li>● Withholding Tax (WHT) credit note on Dividend, Directors fee, Bank interest etc issued <b>within 3 days</b> of submitting completed documents</li> </ul>
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**OFFICE OF THE EXECUTIVE CHAIRMAN**

<p><b>Commitment:</b> Ensure Efficient &amp; Optimum collection of Revenue due to Lagos State through a simple &amp; Cost-Effective Tax Administration</p> <p>❖ <b>OFFICE OF CHAIRMAN</b></p> <p><b>Services Include:</b></p> <ul style="list-style-type: none"> <li>● Procurement Services</li> <li>● Compliance Monitoring</li> <li>● Reconciliatory Service</li> <li>● Corporate Affairs /Sponsorship &amp; Advert Management</li> <li>● Stamp Duty Assessment</li> <li>● Board Secretariat</li> </ul>	<ul style="list-style-type: none"> <li>● Issue Contractors award letters <b>3 Weeks</b> before execution of contract agreement</li> <li>● Carry out un-notified spot checks on Units/Tax stations <b>quarterly</b></li> <li>● Tax Audit reconciliation on objection within <b>30 days</b> of receipt of valid objection letter</li> <li>● Monitor/Disseminate relevant information to Taxpayers &amp; Staff <b>Monday to Friday 8am- 5pm</b></li> <li>● Respond to Social Media enquiries recieved through the Agency's channels via; <b>Instagram - 3 minutes;</b> <b>Twitter – 3 minutes;</b> <b>Facebook - 3 minutes;</b> <b>YouTube - 3 minutes</b></li> <li>● Assess Stamp Duties within <b>48 hours</b> of receiving relevant documents</li> <li>● Assess Application forms &amp; raise liability within <b>24 hours</b> of receiving completed documents</li> <li>● Respond to enquiries and compliants within <b>12 hours</b> of receipt</li> <li>● Dispatch statutory &amp; periodic reports of the Agency to relevant Authorities/Public within <b>24 hours</b> of receipt of service failure(s)/ enquiries</li> </ul>
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## CUSTOMER EXPECTATION

Our Customers can expect to be served by our professional, amiable Staff at all times.

## TAX PAYERS' OBLIGATIONS

- It is the responsibility of Citizens from 18 years and above that earn an income to register for, and pay their taxes.
- All Taxpayers **are expected to** file a Tax return within the periods prescribed by law. The Onus is on the Taxpayer to file returns on or before **31<sup>st</sup> January** of each year for companies; and **31<sup>st</sup> March** for Direct Assessment (Individuals).
- Tax returns are expected to be accurate based on full income disclosure with authentic and valid documents for all transactions.
- Every Taxpayer has a duty to pay Taxes as and when due to avoid paying penalties & interest as prescribed in the laws.
- Tax payers are requested to provide all required documentation to ensure fair assessments.
- All employees of LIRS reserves the right not to serve taxpayers that are abusive or aggressive towards any of our Staff.
- Taxpayers must respect our Officers as they perform our duties

## SPECIAL NEEDS PROVISION

- Provision of Office space for Special Needs taxpayers on the ground floor in all Stations.

## MONITORING & REPORTING

The Service Delivery Unit of the Lagos State Internal Revenue Service is charged with the responsibility of Monitoring & Reporting Performance against Standards set in this Charter. The Office of Transformation, Creativity & Innovation carry out periodic **Compliance Monitoring & Evaluation** and advice Management on Service improvement priorities. This Report will be published on the Agency's website on a **quarterly** basis

## COMPLAINTS / REDRESS MECHANISM

- LIRS Management will ensure Customers' complaints receives feedback after **24 hours** of receiving complaints at the point of interface
- If not satisfied with the Redress, you may contact our Customer Service representatives **via the following:**
  - Tel: 0700-CALL-LIRS (0700 2255 5477)
  - E-Mail;info@lirs.gov.ng
  - Website:www.lirs.gov.ng
  - Facebook-www.facebook.com/lirsgovng
  - Twitter-www.twitter.com/lirsgovng
  - [www.youtube.com/lirs.gov.ng](http://www.youtube.com/lirs.gov.ng)
  - [www.instagram.com/lirs.gov](http://www.instagram.com/lirs.gov)



OR

1. ***Service Delivery Director***  
Mr. Igho Orienru **08180342090**
2. ***Service Improvement Officer***  
Mr. Gbenga Morafa **08180342090**
3. ***Service Delivery Officer***  
Mr Godfrey Oside **08180342090**

#### **EXISTING LIMITATIONS**

This Service Charter addresses our current situation. Emerging challenges will be reviewed & addressed as they arise.

#### **REVIEW**

This first edition of ***Lagos State Internal Revenue Service Charter*** was developed with the support of The ***Office of Transformation, Creativity & Innovation (OTCI)***. Our Charter will be reviewed **every two (2) years**, completely capturing the input of our stakeholders to ensure Effective & Efficient Service Delivery.