



IMO STATE INTERNAL REVENUE SERVICE (IIRS)

Service Level Agreement (SLA) Remittances

Between Imo State internal Revenue Service (IIRS) And Taxpayers

1. Introduction

This Service Level Agreement (SLA) is entered into by Imo State internal Revenue Service (IIRS) and to ensure a clear understanding of the services provided by IIRS, the level of service expected, and the responsibilities of both parties.

2. Purpose

The purpose of this SLA is to define the various tax administration process under which IIRS will ensure that taxpayers gets quality, reliability, and hitch free tax processes and to identify the taxes and levies collected by the IIRS

3. Scope of Services

According to section 23 of **Imo State Revenue Administration Law (ISRAL) Nos.23, 2021** (Amended), The Internal Revenue Service shall have power to:

- (a) Assess, collect and account and enforce payment of due taxes;
- (b) in collaboration with the relevant ministries and agencies review the tax regime and promote the application of tax revenue to stimulate economic activities and development;
- (c) in collaboration with the relevant law enforcement agencies carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with provisions of this or any other relevant enactment;
- (d) make, from time to time, a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters.
- (e) adopt measures, to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
- (f) adopt measures which include compliance, enforcement and regulatory actions as well as, introduction and maintenance of investigative and control techniques for the detection and prevention of non- compliance;
- (g) undertake the enumeration of taxpayers within its jurisdiction and develop a robust taxpayer data base;
- (h) automate the key processes in tax administration, including assessment, collection, accounting, auditing/investigation and reporting and reduce or eliminate human intervention;

(i) collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matter;

(j) undertake exchange of personnel or other experts with complementary agencies for

(k) carry out and sustain rigorous public awareness and enlightenment campaign on the benefit of voluntary tax compliance within and outside the state.

(l) the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud:

(m) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets, relating to tax waivers, fraud or evasion.

(n) undertake research and similar measures with a view to stimulating economic development and determining the extent and effects of tax fraud or evasion and make recommendations to the government on appropriate, intervention, and preventive measures:

(o) collect and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;

(p) maintain a liaison with the office of the Attorney-General of the State, all government, security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;

(q) issue taxpayer identification number to every person taxable in Imo state

(r) specify from time to time the form of returns, claims, statements and notices necessary for the due administration of the power conferred on it by this Law or any other enactment.

(s) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this

4. Service Availability

IIRS renders the following range of services

- Assessment
- Tax Education
- Tax Audit
- Tax Compliance
- Motor Vehicle Registration (MLA)

5. Quality of Service

- **Automated System:** compliance level of taxpayer has increased due to automated system introduced.
- **Ease:** the Taxpayer can do 80% of their tax related matter at the comfort of their homes and office

6. Performance Metrics

- **Customer Satisfaction:** IIRS will conduct intermittent customer satisfaction surveys to ensure service quality.

7. Customer Responsibilities

- **Timely Payments:** The customer agrees to pay all bills for services provided by IIRS on time.
- **Reporting Issues:** The customer will promptly report any form of illegal tax collection issues or disruptions of business by illegal tax collector.

8. Billing and Payment

- **Billing Cycle:** the IIRS will bill the Taxpayer in accordance to the relevant tax laws that support the tax type
- **Payment Terms:** Payments are done electronically via Paydirect Platform.
- **Late Payments:** Late payments will incur a penalty and interest with respect to the tax type and the supporting Tax Laws.

9. Dispute Resolution

Any disputes arising out of this SLA will be resolved through the following process:

- **Negotiation:** Initial attempt to resolve the dispute through direct negotiation between the parties.
- **Mediation:** If negotiation fails, the dispute will be referred to a neutral mediator acceptable to both parties.
- **Arbitration:** If mediation fails, the dispute will be resolved through binding arbitration in accordance with the Arbitration and Conciliation Act of Nigeria.

10. Amendments

This SLA may be amended only by a written agreement signed by both parties.

11. Governing Law

This SLA is governed by the laws of the Federal Republic of Nigeria.

Imo State Revenue Administration Law (ISRAL) Nos.23, 2021 (Amended).

12. Signatures

By signing below, both parties agree to the terms and conditions of this SLA.

Imo State Internal Revenue Service:

[Name, Position]

Date: _____

[Customer Name]:

[Customer Name, Position]

Date: _____

13. Contact Information

IIRS:

- Customer Service: [Phone Number]
- Email: [Email Address]
- Office Address: [Office Address]

Customer:

- Name: [Customer Name]
- Address: [Customer Address]
- Phone Number: [Customer Phone Number]
- Email: [Customer Email Address]

This document represents a comprehensive agreement between IIRS and the Taxpayer, ensuring clarity, reliability, and mutual understanding of the services and expectations involved.

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