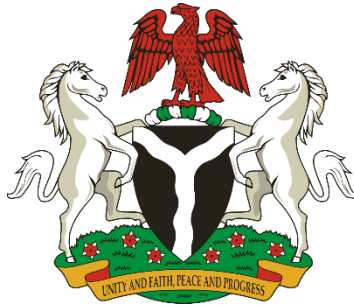


CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA
1999 (AS AMENDED)



KTSLN NO. 0192023

KATSINA STATE GOVERNMENT

GRIEVANCE REDRESS MECHANISMS FOR TRADE RELATED MATTERS

EXECUTIVE ORDER 2023

In the Exercise of powers conferred upon me by section 5(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and all other powers enabling me in that behalf, I, Malam Dikko Umaru Radda, PhD, Governor of Katsina State, do order as follows:-

1. This order may be sited as the Grievance Redress Mechanisms for Trade Related Matters Executive Order and shall be deemed to come into effect on the ... *22nd* day of *Dec* 2023.
2. From the commencement of this Executive Order, the following shall be published in the State Gazette and circulated widely thereafter:
 - i) Katsina State Internal Revenue Service and Katsina State Ministry of Commerce, Industry and Tourism;
 - a) Katsina State Internal Revenue Service and Katsina State Ministry of Commerce, Industry and Tourism, and any other Agency that may be concerned with trade and trade-related tax, fees, levies, are hereby 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).

- b) That there shall be established for MOCITs and KTIRS a **Grievance Redress Panel (GRP)** (hereinafter referred to as the Panel) which shall consist of the following members:
 - i) An Accredited Representative of MOCIT
 - ii) An Accredited Representative of KTIRS
 - iii) The Legal Adviser and/or Legal Officer of the KTIRS
 - iv) An independent Arbitrator/Mediator to be appointed by the Attorney General and Commissioner of Justice.
- c) That the functions of the **Grievance Redress Panel (GRP)** shall be to:
 - i) Create and publish SMS/Hotline/Email Channels to lodge or make complaints to the Panel by Trader.
 - ii) Establish a **Grievance Redress Desk** at the KTIRS and all other Tax Stations within the State.
 - iii) Receive complaints from taxpayers in the State through any of the channels created.
 - iv) Resolve all complaints within ten (10) days from the date of receipt of such complaints.
- d) That any 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.
- e) That complaints 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.
- f) That Complaint(s) may also be registered at the **Grievance Redress Desk** located at KTIRS, MOCIT or any designated Offices of the MDAs or tax Stations within the State or outside the State through the use of **Grievance Redress Mechanism Form** or other available means.
- g) That where a Complaint is made orally, the receiving officer of the Panel shall cause the complaint to be put in writing through the use of hard copy of the form or its equivalent electronic form.
- h) That Complaint(s) shall be lodged to the Panel not later than 4 days from the date the subject matter of the complaint(s) occurred.
- i) That all complaints received through the **Grievance Redress Desk** at the Designated Offices of tax Stations must be referred to the

Grievance Redress Desk at the Head office of the service not later than 2 days from the date of lodging the complaints.

- j) That the Panel shall meet at least once every week to resolve all registered pending complaints before the Panel.
- k) That 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.

THIS EXECUTIVE ORDER SHALL TAKE EFFECT TWO WEEKS FROM THE DATE OF ISSUANCE OF THIS ORDER

DATED AT KATSINA THIS 22nd DAY OF ... Dec2023



**MALAM DIKKO UMARU RADDA Ph.D, CON
GOVERNOR;
KATSINA STATE OF NIGERIA**