



**Grievance Redress Mechanism (GRM) Policy**  
**Fees and Levies for Inter-State Trade**  
**Inter-State Road Tax Sticker (SIRTS) and Single Haulage Fee (SHF)**  
**Katsina State Internal Revenue Service**

---

## **1. Purpose and Objectives**

### **1.1 Purpose**

This policy establishes the Grievance Redress Mechanism (GRM) for the Katsina State Katsina State Internal Revenue Service (KTIRS) to provide a structured and transparent process for businesses, investors, and the general public to submit complaints and grievances related to Inter-State Road Tax Sticker (SIRTS) and Single Haulage Fee (SHF) for Inter-State Trade. The GRM aims to enhance accountability, ensure timely resolution of issues, and improve the overall business environment in Katsina State.

### **1.2 Objectives**

- To provide an accessible and efficient process for lodging and resolving grievances.
  - To enhance trust and cooperation between KTIRS and Inter-State Traders.
  - To identify and address systemic issues that hinder Inter-State trade.
  - To ensure compliance with relevant laws, policies, and regulations.
  - To improve the quality of the service and responsiveness of KTIRS.
- 

## **2. Scope**

### **2.1 Coverage**

The GRM policy applies to all activities, services, and interactions within the purview of the Katsina State Internal Revenue Service, including but not limited to:

- Initiate, formulate, and evaluate policies relating to Fees for Inter-State Trade,

### **2.2 Exclusions**

The GRM does not cover:

- Grievances related to services provided by other MDAs, unless those services are directly linked to the payment of rates for SIRTS and SHF.

- Anonymous grievances that lack sufficient detail for investigation
- Disputes that are under litigation or arbitration.

### 3. GRM Structure and Responsibilities

#### 3.1 Governance

- **GRM Oversight Committee:** A committee chaired by the Director Road Taxes in KTIRS, comprising representatives from key departments. This committee oversees the overall operations of the GRM, reviews unresolved grievances, and ensures policy compliance.
- **Grievance Handling Unit (GHU):** This is a dedicated unit within KTIRS responsible for managing grievances. The GHU is tasked with receiving, processing, investigating, and resolving grievances. It reports to the GRM Oversight Committee.

#### 3.2 Roles and Responsibilities

- **GHU Staff:** They handle the GRM's day-to-day operations, including receiving complaints, conducting initial assessments, investigating issues, communicating with complainants, and documenting all actions taken.
- **Departmental Representatives:** Collaborate with the GHU to provide technical expertise and information to resolve grievances.
- **Legal Advisor:** Ensures that the grievance handling process complies with legal standards and advises on any legal implications of grievances.
- **IT Support:** Maintains the online GRM platform, ensuring data security, accessibility, and proper functioning.

---

## 4. Grievance Handling Process

### 4.1 Submission of Grievances

- **Channels:** Grievances can be submitted through multiple channels, including:
  - **Online Portal:** Accessible via the KTIRS official website at <https://irs.kt.gov.ng>
  - **Email:** Dedicated GRM email address: [info@irs.kt.gov.ng](mailto:info@irs.kt.gov.ng)
  - **Physical Submission:** Complaint boxes and forms are available at

S/No	BOX ID	PLACE	ADDRESS
1.	BOX 01	KATSINA STATE INTERNAL REVENUE HEADQUARTERS	NO. 1 ABBA MUSA RIMI WAY OFF KANO ROAD BY LIYafa ROUND ABOUT, KATSINA
2.	BOX 02	KATSINA STATE SECRETARIAT	ALONG KANO ROAD
3.	BOX 03	FATIMA BAIKA MARKET (CENTRAL MARKET) KATSINA	ALONG DUTSINMA ROAD
4.	BOX 04	CENTRAL MOTOR PARK KATSINA	ALONG DUTSINMA ROAD
5.	BOX 05	REVENUE OFFICE FUNTUA	ALONG ZARIA ROAD
6.	BOX 06	DAURA REVENUE OFFICE	ALONG MAI'ADUA ROAD
7.	BOX 07	MANI REVENUE OFFICE	KANKIA RAOD MANI TOWN
8.	BOX 08	KANKIA REVENUE OFFICE	ALONG KATSINA-RAOD KANKIA
9.	BOX 09	DUTSINMA REVENUE OFFICE	ALONG KANKIA RAOD KANKIA
10.	BOX 10	MALUMFASHI REVENUE OFFICE	OFF FUNTUA ROAD MALUMFASHI

- **Hotline:** A toll-free number for verbal complaints on +2348131689977, +2348130614594, +2348137796301,
- **Information Required:** Complainants must provide their name, contact information, a detailed description of the grievance, any relevant documents, and suggested solutions (if any).

## 4.2 Acknowledgment

- Upon receipt of a grievance, the GHU will acknowledge it within 24 hours and provide the complainant with a reference number for tracking purposes.

## 4.3 Initial Assessment

- The GHU conducts an initial assessment within 48 hours to categorize the grievance, determine its validity, and identify the responsible department for further investigation.

## 4.4 Investigation and Resolution

- **Investigation:** The GHU investigates the grievance in collaboration with relevant departments. This process should be completed within ten working days.
- **Resolution:** Based on the investigation, the GHU proposes a resolution, which is communicated to the complainant. The resolution process should be completed within 15 working days from the date of grievance submission.

## 4.5 Appeal Process

- If the complainant is not satisfied with the proposed resolution, they can appeal to the GRM Oversight Committee within ten days of receiving the resolution.
- The Oversight Committee reviews the appeal and makes a final decision within 7 days.

## 4.6 Closure

- A grievance is considered closed when a resolution has been implemented, and the complainant has either accepted the resolution or the appeal process has been exhausted.

---

## 5. Monitoring and Reporting

### 5.1 Performance Monitoring

- **Indicators:** Key performance indicators (KPIs) include the number of grievances received, resolution time, satisfaction rate, and the number of unresolved grievances.
- **Monitoring:** The GHU regularly monitors these indicators and submits quarterly reports to the GRM Oversight Committee.

### 5.2 Reporting

- **Internal Reporting:** Quarterly reports detailing grievance trends, resolution status, and systemic issues are submitted to the GRM Oversight Committee.
- **Public Reporting:** An annual summary report is published on the agency's website, highlighting key achievements, challenges, and improvements.

---

## 6. Stakeholder Engagement and Communication

### 6.1 Awareness and Outreach

- **Workshops and Training:** Regular workshops for agency staff and the business community to ensure understanding and effective use of the GRM.
- **Public Awareness Campaigns:** Use of media, social platforms, and public forums to raise awareness about the GRM.

### 6.2 Feedback Mechanism

- A feedback system is integrated into the GRM to collect suggestions for improvement from complainants and stakeholders. This feedback is reviewed quarterly to enhance the GRM's effectiveness.

---

## 7. Confidentiality and Non-Retaliation

### 7.1 Confidentiality

- All information related to grievances, complainants, and investigations is treated as confidential. Only authorized personnel have access to such information.

### 7.2 Non-Retaliation

- The Ministry adopts a strict non-retaliation policy, ensuring that no complainant is subject to any form of harassment or punitive action as a result of lodging a grievance.

---

## 8. Legal and Regulatory Compliance

### 8.1 Alignment with Laws

- The GRM adheres to relevant state and federal laws, including business regulation, anti-corruption, and administrative procedures.

### 8.2 Policy Review and Updates

- The GRM policy will be reviewed annually by the GRM Oversight Committee to ensure its continued relevance and effectiveness. Updates will be made to align with legal changes, emerging challenges, and stakeholder feedback.

## 9. Implementation and Support

### 9.1 Implementation Strategy

- The GRM will be implemented across all relevant departments.

### 9.2 Support and Resources

- **Training:** Ongoing training programs for GHU staff and other Ministry personnel

- involved in the GRM.
- **Budget:** Allocation of sufficient budgetary resources to ensure the effective operation of the GRM, including technology, personnel, and public awareness activities.
- 

## 10. Communication Strategy

### 10.1 Internal Communication

- **Regular Updates:** The GHU will provide regular updates on GRM operations to all KTIRS staff to ensure transparency and consistency.
- **Collaboration:** Promote inter-departmental collaboration to streamline grievance handling and resolution.

### 10.2 External Communication

- **Public Announcements:** KTIRS regularly makes announcements through its website, social media, and press releases to inform the public about the GRM and any significant developments.
  - **Engagement with Stakeholders:** Regular meetings with business associations, chambers of commerce, and tourism stakeholders to gather input and disseminate information about the GRM.
- 

For further information, contact  
Katsina State, Internal Revenue Service, No.1 Abba  
Musa Rimi Way, Katsina, +2348131689977,  
+2348130614594, +2348137796301 Email:  
info@irs.kt.gov.ng, Website: <https://irs.kt.gov.ng/>

Signed:  
Executive Chairman Katsina State Internal Revenue  
Service.

December 2023