




# **FEDERAL INLAND REVENUE SERVICE**


## **SERVICE CHARTER**

**DOCUMENT NO: FIRS/ECG/SERVICOM/C/0132/2021**

	<p><b>DOCUMENT TYPE:</b></p> <p><b>FIRS SERVICE CHARTER</b></p>	<p><b>CLASSIFICATION : GENERAL USE</b></p>	
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		<p><b>Revision : 00</b></p>	<p><b>Issue:03</b></p>
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## FOREWORD

The Federal Inland Revenue Service (FIRS) has always recognized the place of quality service delivery to all Nigerians especially to taxpayers and other stakeholders. This is emphasized in our vision which is, ***‘to deliver quality service to taxpayers in partnership with other stakeholders and make taxation the pivot of national development’*** and closely aligned with the mandate of SERVICOM which is *quality service delivery to all Nigerians*.


To achieve the foregoing, FIRS also has as its mission, ***“to operate a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance”***. This underpins our Core Values of *Professionalism, Integrity, Efficiency, Ownership and Collective Responsibility* and speaks to our Code of Ethics.

This reviewed edition of the integrated charter is in line with our vision, mission and cardinal goals which focuses, among other things on customer-centrism thereby making our customers at the front burner of all our thoughts and decisions. The charter covers:

- Obligation of customers, staff and Management
- Customer care policy
- Grievance redress mechanism/ escalation
- Special needs provision

I highly recommend this document to all stakeholders especially our taxpayers. They will find this Integrated Charter easy to read and comprehend. I encourage everyone to make judicious use of this document to know more about the services provided by the FIRS.

**Muhammad Nami**  
**Executive Chairman**  
**Federal Inland Revenue Service**

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## 1. INTRODUCTION AND BACKGROUND

The Federal Inland Revenue Service is a revenue generating authority, operating to support economic and national development. At FIRS we recognize excellent service delivery as a critical path to our operational success. This charter therefore, has been developed for the benefit of our taxpayers, customers and stakeholders in order to enhance the delivery of quality service and to guarantee their customer experience and satisfaction.


The current tax system in Nigeria administered by the Federal Inland Revenue Service was introduced in 1939 through the instrumentality of the Companies Income Tax Ordinance. This ordinance metamorphosed through several reforms and amendments over time leading to the enactment of FIRS Establishment Act No. 13 of 2007. The act commenced on 16<sup>th</sup> April, 2007 as “an Act to provide for the Establishment of the Federal Inland Revenue Service charged with powers of Assessment, Collection of and Accounting for revenues accruable to the Government of the Federation; and for related matters”.

In 2003, the Federal Government of Nigeria recognized that poor service delivery in the public sector had become of serious concern and the need for an urgent national action leading to a series of steps that led to the creation of SERVICOM on 21<sup>st</sup> March, 2004. SERVICOM is an acronym for Service Compact with all Nigerians with the responsibility of ensuring the entrenchment of excellent service delivery in the public sector. It was subsequently directed that a Ministerial SERVICOM Unit be established in all MDAs.

FIRS is among the first Agencies to embrace and domesticate the directives on the adoption of SERVICOM on the 16<sup>th</sup> of February, 2007 with the creation of a functional unit mandated to:

- Develop, implement and monitor compliance with the Service Charter
- Ensure continuous service improvement in FIRS;
- Continuously develop the capacity of service givers to enhance customer experience;
- Raise awareness to citizens on their right to be served right;
- Use the service index to monitor and evaluate services rendered with a view to measuring adequacies and close performance expectation gaps in order to optimize customer satisfaction.

This Charter sets out the services provided by FIRS and the standards to which our esteemed service takers (Taxpayers, Customers and other Stakeholders) can measure and hold us accountable to. It also provides the channels through which they can lay service delivery complaints, make enquiries and provide suggestions for continuous service improvement.

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## 2. VISION

*“To deliver quality service to taxpayers, in partnership with other stakeholders and make taxation the pivot of national development”*

## 3. MISSION

*“To operate an efficient and transparent tax system that optimizes tax revenue collection and voluntary compliance”*

## 4. CORE VALUES

To ensure we realize our vision and mission, the FIRS has identified four cardinal values that all staff must imbibe and be guided by. These are;

- *Professionalism*
- *Integrity*
- *Efficiency*
- *Ownership and Collective Responsibility*

## 5. CODE OF ETHICS:


Distilling from the above corporate position, our ethical code of conduct for all FIRS staff mandates that a Tax officer must:

- Be honest and impartial
- Not collude with taxpayers to defraud or reduce tax obligations
- Refuse gratification in any form
- Not tarnish the image of the Service
- Pay taxes promptly and correctly
- Be courteous, professional and diligent
- Be professional and competent on duty
- Educate and encourage the tax payers to pay taxes as and when due
- Implement the tax laws fairly, uniformly and equitably

## 6. SERVICES RENDERED

The FIRS renders the following key services to its taxpayers and stakeholders:

- a. Assess persons including companies, enterprises chargeable with tax;
- b. Assess, collect, account and enforce payment of taxes as may be due to the Government or any of its agencies;
- c. Collect, recover and pay to the designated account any tax under any provision of this Act or any other enactment or law;
- d. In collaboration) with the relevant ministries and agencies, review the tax regimes and promote the application of tax revenues to stimulate economic activities and development;
- e. In collaboration with the relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of this Act;
- f. 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;

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- g. Adopt measures to identify, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion;
- h. Adopt measures which include compliance and regulatory actions, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance;
- i. Establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the perpetrators and other persons involved;
- j. Provide and maintain access to up to date and adequate data and information on all taxable persons, individuals, corporate bodies or all agencies of government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
- k. Maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets relating to tax administration including matters relating to waivers, fraud or evasion;
- l. Undertake and support research on similar measures with a view to stimulating economic development and determine the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures;
- m. Collate and continually review all policies of the Federal Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- n. The issuance of Taxpayer Identification Number (TIN) at no cost to the taxpayer. TIN is a unique, sequential number generated electronically as part of the tax registration process and assigned to a taxpayer, whether company, enterprise or individual for identification. Section 8(1) (q) of the FIRS (Establishment) Act enjoins the Federal Inland Revenue Service to issue Taxpayer Identification Number to every company, enterprise and individual in collaboration with the State Internal Revenue Services (SIRS) and Local Government Councils;
- o. The issuance of Tax Clearance Certificate (TCC) to taxpayer within 14 working days provided all requirements are met;
- p. Carry out and sustain rigorous public awareness and enlightenment campaign on the benefits of tax compliance within and outside Nigeria.

## 7. LIST OF CUSTOMERS AND STAKEHOLDERS

Our customers consist of internal and external service-takers.


### Internal

- FIRS Staff
- FIRS Management
- Board of FIRS

### External

There are a large number of external bodies and individuals that we provide various services and these include but are not limited to;

- Taxpayers and the General public

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- Tax Advisers/Practitioners/Consultants
- Tax Appeal Tribunal
- The Joint Tax Board
- Auditors, Lawyers, Accountants and relevant professional bodies
- Embassies, Diplomats and other Foreign bodies
- Contractors and service providers to FIRS and all public and private institutions
- Three Arms of the Federal government, namely the Executive (Presidency) Legislature (National Assembly) & Judiciary
- Three Arms of the State government, namely: Executive, Legislature and Judiciary as well as Local Government Councils
- Ministries, Departments and Agencies (MDAs) of the Federal government
- Ministries, Departments and Agencies (MDAs) of the State governments
- Civil society and Not for Profit Organizations/Non-Governmental organizations
- International and local donors, Strategic and Technical partners

## **8. SERVICE DELIVERY STATEMENT AND OUR OBLIGATIONS TO CUSTOMERS**

In FIRS, we shall align our actions to our core values in order to:


- Ensure prompt, professional and courteous treatment to taxpayers and stakeholders at any of our service windows at all times; visitors to all our offices shall be attended to within 15 minutes;
- Conduct the task of tax administration with due skill, diligence and with proper regard for the technical and professional standards expected of tax administrators;
- Endeavor to accommodate persons and corporate bodies with special needs and unique interests within the limits of the law and national interest;
- Ensure that communications are acknowledged within 24 hours of receipt, and that a timeline for action and contacts for follow up are also provided;
- Commit to closing all requests/complaints within 10 working days and where this is not feasible, to communicate alternative dates to the concerned parties in a timely fashion;
- Recognize taxpayers' right to privacy and confidentiality.

## **9. MONITORING AND REPORTING OF PERFORMANCE**

To ensure the delivery of quality service and manage the performance–expectation gap between the Service and its stakeholders, the SERVICOM Nodal Officer and Focal Officers shall regularly carry out quality service delivery checks and monitoring exercises in order to:

- Measure the level of compliance in the implementation of Charters and other service delivery standards;
- Obtain feedback from our customers and taxpayers to gauge the performance expectation gaps
- Take proactive steps to close the observed compliance gaps in order to constantly improve service delivery.



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## 10. CUSTOMERS' OBLIGATIONS TO FIRS

To enable us provide effective and efficient service to our taxpayers, customers and stakeholders and to ensure their satisfaction, we kindly request the following obligations from them:

- Be fully acquainted with the FIRS Integrated Charter and promptly report any breach using the appropriate channels;
- Follow laid down procedures to obtain required services and make enquiries from the appropriate quarters when in doubt;
- Submit accurate and complete information during registration necessary for optimum, realistic assessment and collection of taxes as well as in the delivery of any other relevant service;
- Deduct, file, remit and account for taxes as and when due;
- Provide the Service with feedback or information on practices that are detrimental or unsupportive of building the desired tax compliant environment;
- Avoid negative influence or inducement of tax officials and report requests for bribes and inducement to the appropriate authorities.

## 11. CUSTOMER CARE POLICY

Our Customer Care Policy is our commitment to set standards for excellent service delivery to taxpayers, customers and stakeholders in accordance with the provisions of our integrated charter and service improvement plans.

We commit to uphold professionalism, integrity, efficiency and take collective responsibility, in ensuring that we provide efficient and effective service to support our taxpayers, customers and stakeholders in the discharge of their responsibilities and/or as they undertake business with the Service.

## 12. COMPLAINTS/GRIEVANCES REDRESS MECHANISMS

We believe that it is in your interest to ensure that your grievances are heard and addressed. Below are various means through which you can lay your complaints, make enquiries and provide us with feedback and suggestions for service improvement. Time frame for resolution is also clearly stated, where the issue cannot be resolved within the stipulated frame, the customer should be duly communicated to on the status of the matter.

### i. Tax Related Complaints


To lay a complaint or make an enquiry that has to do with tax or a tax process you have undertaken, four (4) levels of redress have been provided to handle the grievances/disputes of the taxpayer. The taxpayer is encouraged to utilize each of these steps and to escalate immediately if disputes/grievances are not immediately addressed based on the resolution times for each of the levels.

#### **Responsibility**

#### **Resolution Timeframe**

- |  |          |
|--|----------|
| a. Tax Controller (TC) of the tax office | 48 hours |
| b. State Coordinator (SC)                | 48 hours |
| (See Appendix I for contact details)     |          |



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c. FIRS Helpdesk (Taxpayer Service Department)

5 Working Days

E-mail: [helpdesk@firs.gov.ng](mailto:helpdesk@firs.gov.ng) <mailto:tps@firs.gov.ng>  
[e-services@firs.gov.ng](mailto:e-services@firs.gov.ng)

Tel: 09073777777; 09072111111;  
09074444441; 09074444442

d. The SERVICOM Nodal Officer,  
SERVICOM Department  
Federal Inland Revenue Service  
Revenue House  
20 Sokode Crescent  
Zone 5, Wuse, Abuja.

7 Working Days

E-mail: [servicom@firs.gov.ng](mailto:servicom@firs.gov.ng)  
[complaints@firs.gov.ng](mailto:complaints@firs.gov.ng)  
[enquiries@firs.gov.ng](mailto:enquiries@firs.gov.ng)

Tel: +234-(0)9070328377  
+234-(0)9070328378

Please note that you may at any level of filing your complaint, copy the SERVICOM Nodal Officer.

## ii. General Complaints


To make a complaint or an enquiry of a more general nature about the quality of our services to you, four (4) levels of redress have been provided to handle the grievance of the taxpayer or customer. He/She is encouraged to utilize each of these steps beginning from the department where the grievance originated and to escalate immediately if disputes/grievances are not immediately addressed based on the resolution times provided for each of the levels.

### Responsibility

### Resolution Timeframe

- |   |                |
|---|----------------|
| a. Departmental SERVICOM Focal Officer/Helpdesk<br>(See Appendix II for departmental contact details) | 48 Hours       |
| b. The Director of the relevant Department or his designee<br>(See Appendix III for contact details)  | 48 Hours       |
| c. FIRS Helpdesk and Complaints<br><a href="mailto:helpdesk@firs.gov.ng">helpdesk@firs.gov.ng</a>     | 7 Working Days |

Tel: 09073777777; 09072111111;  
09074444441; 09074444442

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d. The SERVICOM Nodal Officer,  
SERVICOM Department  
Federal Inland Revenue Service  
Revenue House  
20 Sokode Crescent  
Wuse Zone 5, FCT Abuja

7 Working Days

E-mail: [servicom@firs.gov.ng](mailto:servicom@firs.gov.ng)  
[complaints@firs.gov.ng](mailto:complaints@firs.gov.ng)  
[enquiries@firs.gov.ng](mailto:enquiries@firs.gov.ng)

Tel: +234-(0)9070328377  
+234-(0)9070328378

Please note that you may at any levels of filing your complaint copy the SERVICOM Nodal Officer.

### iii. **Complaints about Fraud and Corrupt Practices**

Where there are situations regarding fraud, bribery and corruption, please contact the Anti-corruption & Transparency Unit (also known as the Whistle blower Team) through the telephone and e-mail addresses listed below:

Tel: 09071666666  
09068544447

Email: [anticorruptionunit@firs.gov.ng](mailto:anticorruptionunit@firs.gov.ng)

Please note that all information provided shall be treated in the strictest confidence and you will not be victimized for providing information or complaining about corrupt practices.

If you exhaust the various internal levels of seeking redress as outlined in this document and we fail to provide results satisfactory to you, please consider channeling your grievance to the:


#### **SERVICOM National Secretariat.**

1st Floor, Phase 3, Federal Secretariat,  
Shehu Shagari way,  
P.M.B 622, Garki, Abuja.

Tel: +234-(0)810 641 9581,  
+234-(0)815 356 6084

E-mail: [info@servicom.gov.ng](mailto:info@servicom.gov.ng)

Further to which you are at liberty to also consider other external channels such as the independent arbitration and mediation services, the Tax Appeal Tribunal and the appropriate courts of law. Please visit [www.firs.gov.ng](http://www.firs.gov.ng) for more details.

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### 13. STAKEHOLDERS PARTICIPATION IN SERVICE DELIVERY

- The Service regularly holds tax dialogues, taxpayer education and engagement sessions nationwide and collates information and feedback received for informed administrative actions;
- Consultations are held regularly with professional bodies, foreign and local consultants, academic experts and advisors on sector/specific issues such as budgets, taxes, shipping insurance and tariff matters etc.;
- FIRS regularly holds consultation with IMF, World Bank, OECD, UNDP, DFID, EU and attend conferences and workshops organized by these and other bilateral and multilateral Institutions. These bodies are also consulted in matters of funding support for relevant projects and staff development;
- The Service attends to complaints and enquiries from the general public through SERVICOM Focal Officers in tax offices across the nation and via our communication channels.

### 14. LIMITATIONS

Below are some limitations that may affect the implementation of this Charter:


1. The amendment and promulgation of tax laws may take some time to operationalize in the most effective manner;
2. Government policy and programmes
3. Taxpayer's understanding of tax laws and processes may be low and therefore contributes to being unaware of his/her full rights to demand for quality service or to complain under the law;
4. Imbibing the norms and developing a culture of delivering quality service may occur gradually over time therefore impacting the Service' ability to deliver excellent service at all times.
5. Network failure arising from telecommunication provider

### 15. FUTURE OUTLOOK

Our future outlook is a modernized and fully automated tax administration system, branded for professionalism and high ethical values in customized service delivery with key focus on customer satisfaction.

### 16. CHARTER REVIEW


This charter is expected to be reviewed two years from the date of publication or as the need arises.

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## 17. APPENDIX – I

### CONTACT DETAILS OF STATE COORDINATORS


S/NO	OFFICE	E-MAIL ADDRESS
1	STATE COORDINATOR OGUN, OYO AND OSUN	<a href="mailto:sc.oyoogun@firs.gov.ng">sc.oyoogun@firs.gov.ng</a>
2	STATE COORDINATOR LAGOS ISLAND	<a href="mailto:sc.lagossir@firs.gov.ng">sc.lagossir@firs.gov.ng</a>
3	STATE COORDINATOR LAGOS MAINLAND EAST	<a href="mailto:Sc.lagosmainlandeast@firs.gov.ng">Sc.lagosmainlandeast@firs.gov.ng</a>
4	STATE COORDINATOR LAGOS MAINLAND WEST	<a href="mailto:sc.lagosmw@firs.gov.ng">sc.lagosmw@firs.gov.ng</a>
5	STATE COORDINATOR ABIA, EBONYI, AND ENUGU	<a href="mailto:sc.ebonyiabia@firs.gov.ng">sc.ebonyiabia@firs.gov.ng</a>
6	STATE COORDINATOR AKWA IBOM, BAYELSA, AND CROSS RIVER	<a href="mailto:sc.akwaibombc@firs.gov.ng">sc.akwaibombc@firs.gov.ng</a>
7	STATE COORDINATOR ADAMAWA, TARABA AND GOMBE	<a href="mailto:sc.gombetaraba@firs.gov.ng">sc.gombetaraba@firs.gov.ng</a>
8	STATE COORDINATOR PLATEAU, BAUCHI, BORNO AND YOBE	<a href="mailto:sc.bauchiborno@firs.gov.ng">sc.bauchiborno@firs.gov.ng</a>
9	STATE COORDINATOR IMO AND ANAMBRA	<a href="mailto:sc.imoanambra@firs.gov.ng">sc.imoanambra@firs.gov.ng</a>
10	STATE COORDINATOR KEBBI, SOKOTO AND ZAMFARA	<a href="mailto:sc.kebbisokoto@firs.gov.ng">sc.kebbisokoto@firs.gov.ng</a>
11	STATE COORDINATOR JIGAWA, KANO AND KATSINA	<a href="mailto:sc.kanojigawa@firs.gov.ng">sc.kanojigawa@firs.gov.ng</a>
12	STATE COORDINATOR BENUE, KADUNA AND NIGER	<a href="mailto:sc.kadunaniger@firs.gov.ng">sc.kadunaniger@firs.gov.ng</a>
13	STATE COORDINATOR FCT, KOGI AND NASSARAWA	<a href="mailto:sc.fctkogi@firs.gov.ng">sc.fctkogi@firs.gov.ng</a>
14	STATE COORDINATOR KWARA, ONDO AND EKITI	<a href="mailto:sc.kwaraekiti@firs.gov.ng">sc.kwaraekiti@firs.gov.ng</a>
15	STATE COORDINATOR EDO, DELTA AND RIVERS	<a href="mailto:scred@firs.gov.ng">scred@firs.gov.ng</a>

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## 18. APPENDIX II

### CONTACT DETAILS OF DEPARTMENT

S/N	DEPARTMENT	PHONE NO	E-MAIL
1	Building and Works Department	08037041325	ilding&worksdept@firs.gov.ng
2	Business Analysis & E-Services Department	09070328277	baesd@firs.gov.ng
3	Career & Skills Development Department	080551552987	learning@firs.gov.ng
4	Change Management Department	08035076426	changemanagementdept@firs.gov.ng
5	Collection	09070324349	dtgcollection@firs.gov.ng
6	Communication & Liaison Department	08033080879	C&LD@firs.gov.ng
7	Debt Management & Enforcement Department	09070319379	debtmanagement@firs.gov.ng
8	Emerging and Special Taxes Department	08035666682	Estd@firs.gov.ng
9	Facility Management Department	09070328226	fmdcustomercare@firs.gov.ng
10	Finance And Accounts Department	08028233663	finance.account@firs.gov.ng
11	Government Business Tax Department	08023108072	gbtd@firs.gov.ng
12	Human Capital Department	09129293378	hcmhelpdesk@firs.gov.ng
13	Information & Communication Technology Department	09074222222	lct.seicedesk@firs.gov.ng
14	Intelligent Strategic Data Mining and Analysis Department	08056143427	ISDMA.Support@firs.gov.ng
15	Internal Affairs & Efficiency Department	08038438363	IAED@firs.gov.ng
16	International Tax Department	08033093287	transferpricing@firs.gov.ng
17	Large Taxpayers Department (Non-Oil)	09070328371	lto.nonoil@firs.gov.ng
18	Large Taxpayers Department (Oil and Gas)	08033022303	LTD-Oil&Gas@firs.gov.ng
19	Legal Advisory and Litigation Department	08035042907	legaldepartment@firs.gov.ng
20	Medium Tax Department	08037108224	mediumtaxdepartment@firs.gov.ng
21	Micro And Small Tax Department	08058532181	MSTD1@FIS.GOV.NG
22	Office Of the Board Secretary	08083708393	boardsecretariat@firs.gov.ng
23	Office Of the Executive Chairman (OEC)	08063538970	OECdepartment@firs.gov.ng
24	Planning Research and Statistics Department	08036845949	prsd@firs.gov.ng
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## 19. APPENDIX III


### CONTACT DETAILS OF FOCAL OFFICERS

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