



SERVICE LEVEL AGREEMENT (SLA)

for

Ekiti State Internal Revenue Service (EKIRS)

Preamble

This Service Level Agreement (SLA) serves as a comprehensive framework for establishing a clear and mutual understanding between the Ekiti State Internal Revenue Service (EKIRS) and the residents of Ekiti State. The primary objective of this agreement is to ensure a high level of transparency and efficiency in the processes related to revenue collection and management. It is designed to foster trust and accountability in these operations, ensuring that all stakeholders are informed about the expectations and standards for service delivery.

Additionally, this SLA outlines the specific responsibilities of EKIRS in relation to the services provided, including timely and accurate reporting, responsiveness to inquiries, and effective management of taxpayer concerns. By doing so, the agreement seeks to enhance the overall experience for the citizens of Ekiti State, ensuring that they receive excellent service while contributing to the financial sustainability and development of the region. Through collaboration and open communication, we aim to build a strong foundation for effective revenue management that benefits all parties involved.

1. Purpose

The objective of this agreement is to:

1.1 Establish a framework that guarantees the efficient delivery of services by the EKIRS, ensuring that processes are streamlined and resources are allocated effectively to meet the needs of the community.

1.2 Cultivate an environment of trust and mutual accountability between EKIRS and the taxpayers, fostering open communication and collaborative efforts to enhance service provision and address community concerns promptly.

1.3 Encourage transparency in the processes of revenue collection and its subsequent utilization, ensuring that all financial activities are conducted openly to maximize benefits for the state and enhance public confidence in governmental operations.

1.4 Clearly delineate the rights and responsibilities of taxpayers, outlining their entitlements, such as the right to access information about their tax obligations and the services provided, alongside their responsibilities to comply with tax laws and contribute to the collective welfare of the state.

2. Scope of the SLA

This Service Level Agreement (SLA) outlines the commitments and responsibilities regarding the following services provided by EKIRS:

1. **Taxpayer Registration and Database Management:** This includes the systematic collection and organization of taxpayer information to ensure accurate records. EKIRS will implement a robust system for registering new taxpayers, maintaining up-to-date records, and ensuring data integrity for efficient service delivery.

2. **Tax Education and Sensitization:** EKIRS will conduct comprehensive educational programs aimed at increasing taxpayer awareness and understanding of tax regulations, processes, and responsibilities. This may involve workshops, seminars, and the distribution of informational materials to foster a culture of compliance and informed participation in the tax system.

3. **Efficient and Fair Tax Collection:** EKIRS is committed to employing transparent and fair methods for the collection of taxes. This includes the establishment of clear guidelines and procedures to ensure that all taxpayers are treated equitably, while also implementing efficient processes that minimize delays and administrative burdens.

4. **Issuance of Tax Clearance Certificates:** EKIRS will streamline the process for issuing tax clearance certificates to eligible taxpayers. This includes clearly defined criteria, prompt processing times, and clear communication with taxpayers regarding the status of their applications to promote ease of access.

5. **Resolution of Complaints and Disputes:** EKIRS will establish a structured mechanism for addressing complaints and disputes arising from tax assessments and other services. This involves timely acknowledgement of issues, thorough investigation, and effective resolution strategies to maintain taxpayer trust and confidence.

6. Provision of Taxpayer Education and Awareness Programs: EKIRS will develop and deliver a series of programs focused on enhancing taxpayer knowledge about their rights and obligations. These programs will be tailored to meet the diverse needs of different taxpayer segments, ensuring that all have access to the information necessary to fulfill their tax responsibilities effectively.

Through these services, EKIRS aims to strengthen taxpayer engagement and promote a fair and efficient tax system.

3. Obligations of EKIRS

EKIRS Commitment to Taxpayer Support:

1. Transparency and Fairness:

- EKIRS is dedicated to ensuring that all tax assessments conducted are accurate and consistent with the legal requirements established by the laws of Ekiti State. This commitment aims to uphold the integrity of the tax system and ensure taxpayers feel secure in their obligations.
- In an effort to foster understanding and compliance, EKIRS will provide clear, timely, and detailed communication regarding tax obligations, changes in tax laws, and any relevant deadlines that taxpayers need to be aware of.

2. Efficiency in Service Delivery:

- Tax clearance certificates will be issued promptly within a maximum of 14 working days from the date of application, provided that all necessary conditions and documentation are fulfilled. This ensures that taxpayers can quickly and easily obtain the certification required for their financial and business transactions.
- The Vehicle Inspection Office will facilitate the issuance of the Registration of Vehicle Inspection Certificate, streamlining the process for vehicle owners to ensure their vehicles meet safety and regulatory standards. The regulatory procedure for the issuance of the Registration of vehicle Inspection Certificate is presented in Annexure I.
- EKIRS is committed to addressing and resolving any complaints or disputes raised by taxpayers within a period of 30 working days. This ensures that any issues are handled efficiently and fairly, promoting trust within the community.
- A user-friendly online platform will be maintained, providing accessible tax-related services. This platform will allow taxpayers to engage with tax processes, submit inquiries, and access necessary information conveniently.

3. Accessibility:

- To ensure all residents have access to tax services, EKIRS will establish and sustain service centres in each Local Government Area (LGA). These centres will serve as essential hubs for taxpayers to seek assistance and resolve their tax-related matters.
- EKIRS will also offer toll-free helplines and dedicated email support, making it easier for taxpayers to get in touch and receive the assistance they need without financial barriers.

4. Confidentiality:

- EKIRS places a high priority on the protection of taxpayers' personal and financial information. Measures will be implemented to ensure that all data shared is kept confidential and used solely for legal and legitimate purposes, thereby safeguarding taxpayer privacy.

5. Capacity Building:

- In a bid to empower taxpayers and enhance their understanding of the tax system, EKIRS will organize regular educational programs and awareness campaigns. These initiatives will focus on improving knowledge regarding tax compliance, rights, and responsibilities, thus promoting a mutually beneficial relationship between EKIRS and the taxpayers of Ekiti State.

4. Obligations of the People of Ekiti State

The citizens of Ekiti State are encouraged to actively engage in the following responsibilities to ensure compliance with tax regulations and contribute to the state's development:

4.1 Compliance with Tax Laws: Citizens must officially register as taxpayers with the relevant authorities, ensuring they maintain comprehensive and accurate records of all taxable income and financial transactions. Additionally, it is imperative to fulfill tax obligations promptly, adhering to the deadlines established by law to avoid penalties and contribute to the state's revenue.

4.2 Accurate Information: During the registration process and in all subsequent interactions with the Ekiti State Internal Revenue Service (EKIRS), individuals are required to provide truthful and precise information. This includes personal identification details, income sources, and any other pertinent financial data. Accuracy in these disclosures is vital for effective tax administration and service delivery.

4.3 Engagement in Awareness Programs: Citizens are urged to actively participate in sensitization programs organized by EKIRS to enhance their understanding of tax policies and obligations. These programs are designed to provide clarity on tax matters. When uncertainties arise regarding tax regulations or procedures, individuals should seek clarification from EKIRS representatives to ensure compliance.

4.4 Reporting Violations: It is the duty of every citizen to report any observed incidents of corruption, extortion, or mismanagement within EKIRS to the designated authorities. Such reports are crucial for promoting transparency and accountability within the tax system, ensuring that public resources are utilized effectively for the benefit of all.

4.5 Civic Responsibility: Individuals should take the initiative to encourage friends, family, and community members to fulfil their tax obligations. By fostering a culture of compliance and shared responsibility, citizens contribute to the collective development and prosperity of Ekiti State.

4.6 Providing Feedback: Citizens are invited to offer constructive feedback regarding the services provided by EKIRS. Suggestions and insights from taxpayers can greatly assist in identifying areas for improvement, enhancing the overall quality of service delivery, and ensuring that the tax system is responsive to the needs of the community.

5. Service Standards and Key Performance Indicators (KPIs)

EKIRS shall adhere to the following standards:

Service	Standard	KPI
Taxpayer registration	Processed within 5 working days	95% adherence rate
Tax clearance certificate issuance	Issued within 14 working days	90% adherence rate
Registration of Vehicle Inspection Certificate	Issued within 5 working days	95% adherence rate
Complaint resolution	Resolved within 30 working days	85% adherence rate
Public awareness programs	Conducted quarterly	At least 4 programs annually

6.0 Performance Monitoring and Evaluation

6.1 EKIRS shall implement a comprehensive feedback mechanism designed to actively engage taxpayers and gather their concerns and suggestions. This mechanism will include user-friendly online portals for easy access, dedicated hotlines for immediate communication, and strategically placed suggestion boxes in key community locations to encourage participation and ensure that all voices can be heard.

6.2 An independent committee will conduct a thorough periodic performance review, consisting of diverse representatives from EKIRS, as well as various community stakeholders such as local business leaders, taxpayer advocacy groups, and community service organizations. This committee will evaluate EKIRS's operations, assess public feedback, and identify areas for improvement, ensuring that the review process is transparent and inclusive.

6.3 The findings and recommendations from these quarterly reviews will be compiled into detailed reports, which will be published and made readily accessible to the public. This practice will promote transparency and accountability, allowing taxpayers to stay informed about EKIRS's performance and any measures taken to address their concerns and enhance service delivery.

7. Dispute Resolution

7.1 In the event of any disputes arising under this agreement, both parties agree to pursue an amicable resolution through the following steps:

- **Internal Review/Grievance Mechanism:** Initially, any complaints or issues should be directed to the Agency's Grievance Redress Mechanism (GRM) desk officer. This officer is responsible for facilitating a prompt and effective review of the complaint. The aim is to address concerns quickly, ensuring that all relevant details are considered and a fair resolution is provided.
- **Alternative Dispute Resolution:** If the dispute remains unresolved after engaging with the GRM desk officer, the parties may choose to escalate the matter. This can be done by referring the dispute to an independent mediator or arbitrator. The selected mediator or arbitrator will be neutral and will assist both parties in reaching a mutually acceptable agreement. This step is intended to provide a structured environment for dialogue and to achieve a resolution without resorting to litigation.

8. Review and Amendments

This Service Level Agreement (SLA) will be subject to periodic review and assessment whenever there are modifications in relevant policies, updates to regulatory requirements, or shifts in stakeholder expectations. Such reviews aim to ensure that the agreement remains aligned with current practices, complies with legal obligations, and addresses the evolving needs and concerns of all involved parties. This process will involve a thorough analysis of the changes and, if necessary, adjustments to the terms and conditions outlined in the SLA to maintain optimal performance and service delivery standards.



**EKITI STATE INTERNAL REVENUE SERVICE, ADO-EKITI,
EKITI STATE
EKITI STATE VEHICLE INSPECTION SERVICE
REGULATORY PROCESS FOR REGISTRATION OF VEHICLE INSPECTION**

CERTIFICATE

In pursuant of EKITI STATE BOARD OF INTERNAL REVENUE (FIRST AMENDMENT) LAW, 2020 - <https://ekitistate.gov.ng/wp-content/uploads/2020/irsLaw2020.pdf>, all vehicles in Ekiti State (both commercial and private) are required to obtain registration of Vehicle Inspection Certificate by following the underlisted process:

STEP 1

REGISTRATION/APPLICATION	CONCERNED MDAs	PROCESSING TIMELINE	REMARK
<p>To apply for the Certificate in person, the applicant have to visit the Vehicle Licensing Office at Ekiti State Internal Revenue Services, Revenue House, Fajuyi, Ado-Ekiti or the Ekiti State Computerized Vehicle Inspection Service Office at Adehun, Adebayo, Iworoko Road, Ado-Ekiti to obtain the registration form.</p> <p>Contact Customer service on +234 704 555 5137 or +234 704 555 5139 info@ekitistaterevenue.com</p> <p>Lists of other Vehicle Liasion Offices in Ekiti State:</p> <ul style="list-style-type: none"> ✓ BIR Office, Oke-Oriomi, Ado Ekiti ✓ BIR Office, Beside First Bank Erekeson Market, Efon-Alaaye ✓ BIR Office, Old secretariat complex, Emure-Ekiti ✓ BIR Office, Oja-oba premises, Ido-Ekiti ✓ BIR Office, Opp Oba palace, Ise-Ekiti ✓ BIR Office, Oke-Osun, Ikere Ekiti 	<p>Ekiti State Internal Revenue Service, Revenue House, Fajuyi, Ado-Ekiti</p> <p>Contact Customer service on +234 704 555 5137 or +234 704 555 5139 info@ekitistaterevenue.com</p> <p>Ekiti State Computerised Vehicle Inspection Service, Adehun, Adebayo, Iworoko Road, Ado-Ekiti</p> <p>Call Customer Service on 0705 517 8335 or ekcevisonline@gmail.com</p>	<p>Owners of business vehicles/applicants are required to apply for the vehicle inspection certificate immediately a new vehicle is purchased for business</p>	

STEP 2

DOCUMENTATIONS	CONCERNED MDAS	PROCESSING TIMELINE	REMARK
<p>Visit the Vehicle Licensing Office and complete the application form as required. The applicant will attach the following required documents with the completed form:</p> <ol style="list-style-type: none"> Registration Certificate of the vehicle Valid proof of Identification Valid license of the vehicle Updated insurance policy cover for the vehicle Proof of payment of fee 	<p>Vehicle Licensing Office at Ekiti State Internal Revenue Services, Revenue House, Fajuyi, Ado-Ekiti Contact Customer service on +234 704 555 5137 or +234 704 555 5139 info@ekitistaterevenue.com Ekiti State Computerised Vehicle Inspection Service, Adehun, Adebayo, Iworoko Road, Ado-Ekiti Call Customer Service on 0705 517 8335 or ekcvisonline@gmail.com</p>	<p>The applicant is expected to submit all required documents not more than 24 hours (1 day) days after the application</p>	

STEP 3

PAYMENT AND SUBMISSION PROCEDURE	CONCERNED MDAS	PROCESSING TIMELINE	REMARK
<p>Pay the required certificate fee through the bill/invoice raised using any of the available payment channels:</p> <ol style="list-style-type: none"> through REMITA on https://login.remita.net/remita/onepage/G0000141549/biller.spa <ul style="list-style-type: none"> fill in as appropriate make payment Any commercial bank in the State request for a specialized/customized teller with the State's designated IGR Account number <ul style="list-style-type: none"> fill the teller make payment proceed to the Ekiti State Internal Revenue Service with the filled teller to obtain e-receipt <p>Note: <i>Kindly note the fee varies and is determined by the type of vehicle as stated in first schedule (section 11) of Ekiti State Board of Internal Revenue (First Amendment) pages 22-24.</i></p>	<p>Vehicle Licensing Office at Ekiti State Internal Revenue Services, Revenue House, Fajuyi, Ado-Ekiti</p>	<p>not later than 2 days (48 hours) after submission.</p>	

<p>For details on charges/fees click on https://ekitistate.gov.ng/wp-content/uploads/2020/irsLaw2020.pdf</p> <p>Obtain revenue e-receipt from the e-Receipt section of Ekiti State Internal Revenue Service</p> <p>Submit the duly completed Application Form with the required documents (as stated in step 2 above) and evidence of (e-receipt)) directly to the Vehicle Licensing office at Ekiti State Internal Revenue Service, Revenue House, Fajuyi, Ado-Ekiti or any of the other Vehicle Licensing offices as stated in step 1 above</p>			
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STEP 4

VERIFICATION AND INSPECTION	CONCERNED MDAS	PROCESSING TIMELINE	REMARK
<p>After verification of the required documents attached to the submitted form and confirmation of payment of relevant fees, a slip is given to the applicant that will be presented to the Vehicle Inspection Officer (VIO) for an appointment for the vehicle inspection.</p> <p>Note:</p> <ul style="list-style-type: none"> Go with your vehicle to the Vehicle Inspection Centre on the date of appointment; the appointment for inspection is done at the Vehicle Inspection Centre, Adehun, Iworoko Road, Ado-Ekiti <p>Contact: Ekiti State Computerised Vehicle Inspection Service, Adehun, Adebayo, Iworoko Road, Ado-Ekiti Call Customer Service on 0705 517 8335 or ekcvisonline@gmail.com or Mr Wale - +234 803 657 8559; Owalevio@gmail.com</p>	<p>Ekiti State Computerised Vehicle Inspection Service, Adehun, Adebayo, Iworoko Road, Ado-Ekiti</p> <p>Call Customer Service on 0705 517 8335 or ekcvisonline@gmail.com or Contact: Mr Wale +234 803 657 8559 Owalevio@gmail.com</p>	<p>Within 24 hour after submission of the application form with evidence of payment</p>	

STEP 5

ISSUANCE OF CERTIFICATE	CONCERNED MDAS	PROCESSING TIMELINE	REMARK
<ul style="list-style-type: none"> Successful applicants are notified through text or call within 24 hours (1 day) after inspection of the vehicle The Vehicle Inspection Certificate is issued to successful applicants 48 hours (2 days) after submission and payment of the required fee. <p>NOTE: The renewal of Vehicle Inspection Certificate is done annually</p> <p>WHERE AN APPLICANT HAS NOT BEEN NOTIFIED OF A SUCCESSFUL APPLICATION WITHIN 24 HOURS, HE/SHE SHOULD CONTACT Ekiti State Internal Revenue Services, Revenue House, Fajuyi, Ado- Ekiti</p> <p>Contact: Customer service on +234 704 555 5137 or +234 704 555 5139</p> <p>info@ekitistaterevenue.com</p>	<p>Ekiti State Internal Revenue Services, Revenue House, Fajuyi, Ado-Ekiti</p> <p>Contact Customer service on +234 704 555 5137 or +234 704 555 5139</p> <p>info@ekitistaterevenue.com</p>	<p>1 Day after Inspection Procedure</p>	

The end-to-end illustration of the process of obtaining the Vehicle Inspection Certificate in sequential order is as highlighted in the table below:

SN	ACTIVITY BY	TASKS	RELEVANT MDAS TO INTERACT WITH	REQUIRED DOCUMENTATIONS	OFFICIAL COSTS	TIME FRAME (DAY)
I.	Applicant	Registration and application for the certificate	Vehicle Licensing Office, Ekiti State Internal Revenue Service, Revenue House Fajuyi, Ado-Ekiti State;	Application Letter/form	At no cost. The application form is free for all categories of businesses	Owners of business vehicle/applicants are required to apply for the vehicle inspection certificate immediately a new vehicle is purchased for business - as soon as possible
II	Applicant	Submission of the required documentation for processing	<p>Nigeria custom Service</p> <p>Any Insurance Company in Nigeria</p> <p>Applicants</p>	<p>(i) Certificate and valid license of the vehicle</p> <p>(ii) Updated Insurance policy cover</p> <p>(iii) Other relevant documents</p>	The applicable costs are determined by the MDAs	The applicant is expected to submit all required documents not more than 24 hours (1 day) days after the application
III	Applicant	the Applicant would make payment	Ekiti State Internal Revenue Service, Revenue House Fajuyi, Ado-Ekiti State	<p>(i) E-receipt</p> <p>(ii) Payment Teller</p>	the fee varies and is determined by the type of vehicle as stated in first schedule (section 11) of Ekiti State Board of Internal Revenue (First Amendment) pages 22-24.	not later than 2 days (48 hours) after submission.

					For details on charges/fees click on https://ekitistate.gov.ng/wp-content/uploads/2020/irsLaw2020.pdf	
IV.	Vehicle Inspection Officer - VIO (Designated)	Verification and Inspections - Inspection of the of the vehicle	Ekiti State Computerised Vehicle Inspection Service, Adehun, Adebayo, Iworoko Road, Ado-Ekiti Call Customer Service on 0705 517 8335 or ekcvisionline@gmail.com or Contact: Mr Wale +234 803 657 8559 Owalevio@gmail.com Ekiti State Internal Revenue Service, Revenue House Fajuyi, Ado-Ekiti State	Evidence of payment of fees	At no cost to the applicant	Inspection is carried out within 24 hours after the submission of the application with the required documents and payment of required fees in III above.
V	Desk Officer (Vehicle Licensing Officer), attached to Ekiti State Internal Revenue Service	Issuance of the Vehicle Inspection Certificate	Ekiti State Internal Revenue Service, Revenue House Fajuyi, Ado-Ekiti State	Evidence of payment of the required fee	No cost implications	within 24 hours (1 day) after inspection procedure

For more information, inquiry or complaints please contact Ekiti State Internal Revenue Services, Revenue House, Fajuyi, Ado-Ekiti, between 8:00 am. and 4:00 pm. (Monday - Friday, excluding public holidays) or Contact Customer service at +234 704 555 5137 or +234 704 555 5139

info@ekitistaterevenue.com or visit <https://www.ekitistaterevenue.com>



**Signed: Chairman,
Ekiti State Internal Revenue Service
27th December 2024**