SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)
SERVICE LEVEL AGREEMENT

This Agreement describes the key services the Sokoto State Internal Revenue Service (SOIRS) provides and the standards committed to service delivery to the general public.

1. Goal and Objectives

This Service Level Agreement (SLA) outlines the services provided by the Sokoto State Internal Revenue Service and the standards committed to service delivery, in line with the Sokoto State Revenue Harmonization and Consolidation Law, 2025, the Nigeria Tax Administration Act, 2025, and the State Action on Business Enabling Reforms (SABER) Programme. The objectives of this SLA are:

- **Compliance:** Adhere strictly to applicable tax laws and regulations to ensure fairness, accuracy and transparency in tax administration and in the enforcement of revenue laws in Sokoto State.
- **Efficiency:** Issue Tax Clearance Certificates and other taxpayer services in a timely, transparent and accountable manner, so that all eligible taxpayers can obtain them within committed timelines.
- **Service Delivery:** Enhance service delivery by setting clear standards for response times, communication and taxpayer satisfaction.

2. Stakeholders

The key stakeholders involved in this SLA include:

- **Sokoto State Internal Revenue Service:** Responsible for assessing and collecting State taxes, issuing Tax Clearance Certificates and ensuring compliance with tax laws.
- **Taxpayers:** Individuals, employees, self-employed persons and businesses who require Tax Clearance Certificates and related services.
- **Employers:** Organisations responsible for deducting and remitting Pay-As-You-Earn (PAYE) tax on behalf of their employees.
- **Government MDAs:** Ministries, Departments and Agencies within Sokoto State that require evidence of tax compliance in procurement, licensing and other transactions.
- **General Public:** Beneficiaries of a fair, transparent and efficient tax system that funds public services.

3. Periodic Review

This SLA will be reviewed annually or as required to ensure its continued relevance and effectiveness. Reviews will consider feedback from taxpayers, monthly SLA compliance reports, and any changes in tax laws, regulations or operational needs.

4. Scope of Services

S/N	Service	Cost (NGN)	Beneficiaries	Requirements / Steps / Procedures	Response Timelines	Validity
1	**Issuance of Tax Clearance Certificate (TCC)**	Free *(Note: The certificate itself carries no fee, but applicants must settle any outstanding tax liabilities or arrears across the preceding 3 years)*	Individuals, self-employed persons and employees resident in Sokoto State, including those tendering for Government contracts or requiring a TCC for official transactions	1. Access the official SOIRS portal (itas.irs.sk.gov.ng) or visit a SOIRS office. 2. Submit the completed application form along with required documentation: Tax Identification Number (TIN), evidence of income/tax payments for the three preceding assessment years, and a letter/payslips confirming PAYE deductions (for employees). 3. SOIRS reviews the application for completeness. 4. Settle any identified tax liabilities or arrears via the designated payment platform. 5. Verification of tax records by the revenue office. 6. Issuance of the TCC (physical or electronic via the portal).	Typically, within 5 to 14 working days from the submission of a complete application and zero-balance tax liability status	Expires on 31 December of the year of issue

Response timelines are in working days, excluding weekends and public holidays. Services 2 and 3 are suggested; retain only those SOIRS provides and complete their details.

5. Service Standards

- **Inspection and Verification:** The TCC Unit must check all submitted documents for completeness within one (1) working day of receipt, and notify the applicant of any missing items.
- **TCC Issuance Time:** The goal is to issue the Tax Clearance Certificate within five (5) working days of submission of a complete application. Where outstanding liabilities or discrepancies are identified, the timeline is paused until the applicant pays or provides the information requested.
- **Communication:** Applicants will receive an acknowledgement with a reference number on submission, and updates on the status of their applications within 24 hours of any change, including verification and issuance stages.
- **Customer Satisfaction:** SOIRS will aim for a satisfaction rate of 90% or higher based on feedback from taxpayers.
- **SLA Compliance Rate:** SOIRS will aim to issue at least 90% of TCCs within the committed timeline each month, measured as (requests completed within timeline ÷ total requests received) × 100, and will publish a monthly SLA compliance report.
- **Enforcement Safeguard:** In line with the SOIRS internal control process for enforcement actions following Consolidated Demand Notices (CDN) (Internal Memo of 4 January 2024), no enforcement action will be taken against a taxpayer who has complied with the payment requirements of a CDN. Before any enforcement action, the enforcement officer must:

    - verify the taxpayer's payment status through the central payment confirmation system or official receipt records;
    - confirm that all liabilities under the CDN have been fully settled;
    - obtain written clearance from the Assessment and Compliance Department confirming the taxpayer's status; and
    - proceed with enforcement only where the taxpayer is confirmed non-compliant.
- **Confidentiality:** Taxpayer information will be kept confidential and used only for tax administration, in line with applicable tax laws and the Nigeria Data Protection Act, 2023.

6. Penalties for Non-Compliance

- **For SOIRS:** Failure to issue a TCC within the agreed timeline without valid reason will result in a formal review and potential disciplinary action in line with SOIRS internal policies and applicable public service rules. Any enforcement action carried out in breach of the Enforcement Safeguard in Section 5 will be treated as a breach of operational guidelines and subject to disciplinary review.
- **For Applicants:** Failure to provide accurate documentation or to follow the application procedure may result in delays or rejection of the application. Providing false information to obtain a TCC may attract sanctions under applicable tax laws.
- **Dispute Resolution:** Any disputes or grievances related to this SLA will be addressed through the SOIRS Grievance Redress Mechanism within three (3) working days, with escalation to the Executive Chairman if unresolved within five (5) working days. A taxpayer who believes enforcement action has been taken or threatened despite compliance with a CDN may lodge a complaint through the Grievance Redress Mechanism with evidence of payment, and the complaint will be treated as a priority. This does not affect a taxpayer's right to object to an assessment or appeal to the Tax Appeal Tribunal under applicable tax laws.

7. Validity and Review

This SLA is valid for one year from the date of signing and will be automatically renewed unless significant changes in tax laws or processes necessitate a revision.

For inquiries or complaints please contact

Office Address:
Sokoto State Internal Revenue Service, No. 4 Kano Road, Investment House, Sokoto

between 8:00 am and 4:00 pm, Monday – Thursday, and 8:00 am – 1:00 pm Friday, excluding public holidays

Phone Number: +2347085349849

E-mail: info@irs.sk.gov.ng
Website: https://irs.sk.gov.ng/contact-us.php

Signed
Executive Chairman, Sokoto State Internal Revenue Service.