# 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.<br>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).<br>3. SOIRS reviews the application for completeness.<br>4. Settle any identified tax liabilities or arrears via the designated payment platform.<br>5. Verification of tax records by the revenue office.<br>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.**

GOVERNMENT OF SOKOTO STATE

## SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

## SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR JANUARY, 2025

### INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of January 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

### CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

### SLA COMPLIANCE STATISTICS

*SLA Compliance Rate Formula:*

$$\text{SLA Compliance Rate Requests} = \frac{\text{Completed Within SL}}{\text{Total Requests Received}} \text{ X } 100$$

Based on applications received and decided within January 2025:

- Total requests received = 10
- Requests completed within SLA timeline = 6
- Requests completed beyond SLA timeline = 4
- **Overall SLA compliance rate = 60%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 10 | 6 | 60% |

## TRENDS AND INSIGHTS

The compliance rate of 60% reflects early-year backlogs and technical transitions in the e-tax portal during the first few weeks of January.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 60% for the month of January 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 31st January, 2025**

## GOVERNMENT OF SOKOTO STATE

## SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

## SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR FEBRUARY, 2025

### INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of February 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

### CRE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

### SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

$$\text{SLA Compliance Rate Requests} = \frac{\text{Completed Within SLA}}{\text{Total Requests Received}} \times 100$$

Based on applications received and decided within February 2025:

- Total requests received = 18
- Requests completed within SLA timeline = 12
- Requests completed beyond SLA timeline = 6
- **Overall SLA compliance rate = 67%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 18 | 12 | 67% |

## TRENDS AND INSIGHTS

Improved alignment of internal verification desks led to an increase in compliance to 67%, despite an increase in application volume.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 67% for the month of February 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 28th February, 2025**

## GOVERNMENT OF SOKOTO STATE

## SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

## SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR MARCH, 2025

### INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of March 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

### CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

### SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

$$\text{SLA Compliance Rate Requests} \; \frac{\text{Completed Within SLA}}{\text{Total Requests Received}} \times 100$$

Based on applications received and decided within March 2025:

- Total requests received = 22
- Requests completed within SLA timeline = 16
- Requests completed beyond SLA timeline = 6
- **Overall SLA compliance rate = 73%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 22 | 16 | 73% |

## TRENDS AND INSIGHTS

The onboarding of dedicated approval officers helped mitigate processing bottlenecks, pushing compliance to 73%.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 73% for the month of March 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 31st March, 2025**

GOVERNMENT OF SOKOTO STATE

SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

# SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR APRIL, 2025

## INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of April 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

## CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

## SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

$$\text{SLA Compliance Rate Requests} \quad \frac{\text{Completed Within SLA}}{\text{Total Requests Received}} \times 100$$

Based on applications received and decided within April 2025:

- Total requests received = 20
- Requests completed within SLA timeline = 16
- Requests completed beyond SLA timeline = 4
- **Overall SLA compliance rate = 80%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 20 | 16 | 80% |

## TRENDS AND INSIGHTS

Enhanced automated workflows for taxpayer database matching minimized manual interventions, achieving 80% compliance.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 80% for the month of April 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**

**Executive Chairman**

Sokoto State Internal Revenue Service (SOIRS)

Date: 30th April, 2025

## GOVERNMENT OF SOKOTO STATE

### SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

### SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR MAY, 2025

#### INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of May 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

#### CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

#### SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

SLA Compliance Rate Requests $\frac{\text{Completed Within SLA}}{\text{Total Requests Received}}$ X 100

Based on applications received and decided within May 2025:

- Total requests received = 25
- Requests completed within SLA timeline = 21
- Requests completed beyond SLA timeline = 4
- **Overall SLA compliance rate = 84%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 25 | 21 | 84% |

## TRENDS AND INSIGHTS

Sustained high volumes were effectively processed due to expanded technical capacity on the SOIRS digital platform, maintaining an 84% rate.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 84% for the month of May 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 31st May, 2025**

GOVERNMENT OF SOKOTO STATE

SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

# SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR JUNE, 2025

## INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of June 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

## CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

## SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

$$\text{SLA Compliance Rate Requests} \; \frac{\text{Completed Within SLA}}{\text{Total Requests Received}} \; \text{X } 100$$

Based on applications received and decided within June 2025:

- Total requests received = 30
- Requests completed within SLA timeline = 26
- Requests completed beyond SLA timeline = 4
- **Overall SLA compliance rate = 87%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 30 | 26 | 87% |

## TRENDS AND INSIGHTS

Mid-year performance reviews and optimized audit trails enabled swift resolution of queries, boosting compliance to 87%.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 87% for the month of June 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 30th June, 2025**

GOVERNMENT OF SOKOTO STATE

## SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

## SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR JULY, 2025

### INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of July 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

### CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

### SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

$$\text{SLA Compliance Rate Requests} \ \frac{\text{Completed Within SLA}}{\text{Total Requests Received}} \ \text{X } 100$$

Based on applications received and decided within July 2025:

- Total requests received = 28
- Requests completed within SLA timeline = 25
- Requests completed beyond SLA timeline = 3
- **Overall SLA compliance rate = 89%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 28 | 25 | 89% |

## TRENDS AND INSIGHTS

Streamlined inter-departmental verification protocols further reduced processing delays, yielding an 89% compliance rate.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 89% for the month of July 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 31st July, 2025**

GOVERNMENT OF SOKOTO STATE

SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

# SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR AUGUST, 2025

## INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of August 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

## CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

## SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

SLA Compliance Rate Requests $\frac{\text{Completed Within SLA}}{\text{Total Requests Received}}$ X 100

Based on applications received and decided within August 2025:

- Total requests received = 24
- Requests completed within SLA timeline = 22
- Requests completed beyond SLA timeline = 2
- **Overall SLA compliance rate = 92%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 24 | 22 | 92% |

## TRENDS AND INSIGHTS

With legacy backlogs fully cleared, the core workflow achieved a high compliance rate of 92% within the 5-day window.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 92% for the month of August 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 31st August, 2025**

GOVERNMENT OF SOKOTO STATE

## SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

## SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR SEPTEMBER, 2025

### INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of September 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

### CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

### SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

$$\text{SLA Compliance Rate Requests} \quad \frac{\text{Completed Within SLA}}{\text{Total Requests Received}} \text{ X } 100$$

Based on applications received and decided within September 2025:

- Total requests received = 26
- Requests completed within SLA timeline = 24
- Requests completed beyond SLA timeline = 2
- **Overall SLA compliance rate = 92%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 26 | 24 | 92% |

## TRENDS AND INSIGHTS

Stable system uptime and consistent processing speeds maintained a solid 92% SLA compliance rate across all applications.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 92% for the month of September 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 30th September, 2025**

## GOVERNMENT OF SOKOTO STATE

### SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

### SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR OCTOBER, 2025

### INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of October 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

### CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

### SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

$$\text{SLA Compliance Rate Requests} \quad \frac{\text{Completed Within SLA}}{\text{Total Requests Received}} \times 100$$

Based on applications received and decided within October 2025:

- Total requests received = 32
- Requests completed within SLA timeline = 30
- Requests completed beyond SLA timeline = 2
- **Overall SLA compliance rate = 94%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 32 | 30 | 94% |

## TRENDS AND INSIGHTS

Despite a Q4 surge in business TCC requests, robust resource deployment ensured a stellar 94% compliance rate.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 94% for the month of October 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 31st October, 2025**

## GOVERNMENT OF SOKOTO STATE

## SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

## SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR NOVEMBER, 2025

### INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of November 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

### CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

### SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

$$\text{SLA Compliance Rate Requests} \quad \frac{\text{Completed Within SLA}}{\text{Total Requests Received}} \quad \text{X } 100$$

Based on applications received and decided within November 2025:

- Total requests received = 35
- Requests completed within SLA timeline = 33
- Requests completed beyond SLA timeline = 2
- **Overall SLA compliance rate = 94%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 35 | 33 | 94% |

## TRENDS AND INSIGHTS

The high volume of corporate filings was smoothly handled through the optimized automated portal, keeping compliance steady at 94%.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 94% for the month of November 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 30th November, 2025**

## GOVERNMENT OF SOKOTO STATE

## SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

## SERVICE LEVEL AGREEMENT (SLA) COMPLIANCE STATISTICS REPORT FOR DECEMBER, 2025

### INTRODUCTION

This report presents the Service Level Agreement (SLA) compliance statistics for the Sokoto State Internal Revenue Service (SOIRS) for the month of December 2025. The report is prepared in line with the State Action on Business Enabling Reforms (SABER) Programme requirements for Business Enabling Environment Ministries, Departments, and Agencies (MDAs).

It focuses on compliance with the committed turnaround time for the issuance of Tax Clearance Certificates (TCC) and measures the percentage of requests completed within the approved SLA timeline.

### CORE REGULATORY PROCESS AND COMMITTED TURNAROUND TIME

| S/N | Regulatory Process | Committed Turnaround Time |
|---|---|---|
| 1. | Issuance of Tax Clearance Certificate (TCC) | 5 Working Days |

### SLA COMPLIANCE STATISTICS

***SLA Compliance Rate Formula:***

$$\text{SLA Compliance Rate Requests} \quad \frac{\text{Completed Within SLA}}{\text{Total Requests Received}} \times 100$$

Based on applications received and decided within December 2025:

- Total requests received = 20
- Requests completed within SLA timeline = 19
- Requests completed beyond SLA timeline = 1
- **Overall SLA compliance rate = 95%**

## SLA COMPLIANCE BREAKDOWN BY PROCESS

| S/N | Regulatory Process | Total Requests Received | Requests Completed Within SLA | SLA Compliance (%) |
|---|---|---|---|---|
| 1. | Tax Clearance Certificate (TCC) | 20 | 19 | 95% |

## TRENDS AND INSIGHTS

Year-end optimization and intensive processing sweeps ensured that 95% of all requests were concluded within the approved timeline.

## SUMMARY OF COMPLIANCE PERFORMANCE

Overall, the Sokoto State Internal Revenue Service achieved a compliance level of 95% for the month of December 2025. The Service remains dedicated to refining its automated workflows, reducing processing times, and ensuring consistent service standards to foster a business-enabling environment in Sokoto State.

**Signed:**
**Executive Chairman**
**Sokoto State Internal Revenue Service (SOIRS)**
**Date: 31st December, 2025**

## SOKOTO STATE INTERNAL REVENUE SERVICE (SIRS)

### Grievance Redress Mechanism (GRM) Form

**Notice:** This GRM addresses taxpayers', businesses', and stakeholders' complaints regarding tax assessments, collections, revenue administration, and related services across Sokoto State.

**Hotlines for Calls or SMS:** +2347085349849
**Email**: info@irs.sk.gov.ng

**1. Complainant Information & Incident Details**

| | |
|---|---|
| **Complainant Name:** | ________________________________ |
| **Contact Details (Phone/Email/Address):** | ________________________________ |
| **Date of Incident / Complaint:** | ________________________________ |
| **Type of Complaint (e.g., Assessment, Double Taxation, Refund):** | ________________________________ |

**2. Complaint Details**

Provide a detailed description of your grievance or issue:

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**3. Financial or Material Impact**

Revenue/Amount Involved or Financial Loss (if applicable):
__________________________________________

**4. Official Use Only (Resolution & Tracking)**

| | |
|---|---|
| **Date/Time Complaint was Received:** | ____________________________________ |
| **Responsible Party / Desk Officer:** | ____________________________________ |
| **Date of Response by the Responsible Party:** | ____________________________________ |
| **Action Taken / Solution Provided:** | ____________________________________ |
| **Status / Resolution Status:** | ____________________________________ |