



# **IMO STATE GOVERNMENT**

## **IMO STATE INTERNAL REVENUE SERVICE**

### **MANDATORY ADVANCE COMMUNICATION OF RULES OF UPCOMING CHANGES IN FEES**

IN LINE WITH

EXECUTIVE ORDER ON THE PROMOTION OF TRANSPARENCY AND  
EFFICIENCY IN THE BUSINESS ENVIRONMENT PASSED IN DECEMBER,  
2023

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## **LEGAL REFERENCE**

The Imo State Internal Revenue Service was re-established by the Imo state internal revenue service and revenue administration, consolidation and codification law, 2021

The object of the service is to assess, administer, collect and account for all taxes, levies, rates and other charges specified in Schedule 1 to this Law or other Laws made from time to time by the House of Assembly of Imo State or National Assembly and regulations made under those Laws.

## **VISION**

To be a leading revenue authority committed to excellence, innovation, and integrity in tax administration, fostering sustainable economic development, social progress, and good governance in Imo State. Through proactive strategies, stakeholder collaboration, and service excellence, we aim to optimize revenue mobilization, promote voluntary compliance, and ensure fiscal sustainability, thereby contributing to our citizens' and communities' overall prosperity and well-being."

## **POWERS OF THE SERVICE**

The Internal Revenue Service shall have power to:

- (a) Assess, collect and account and enforce payment of due taxes;
- (b) in collaboration with the relevant ministries and agencies review the tax regime and promote  
the application of tax revenue to stimulate economic activities and development;
- (c) in collaboration with the relevant law enforcement agencies carry out the examination and  
investigation of all cases of tax fraud or evasion with a view to determining compliance with

provisions of this or any other relevant enactment;

(d) 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.

(e) adopt measures, to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or

evasion:

(f) adopt measures which include compliance, enforcement and regulatory actions as well as,

introduction and maintenance of investigative and control techniques for the detection and

prevention of non-compliance;

(g) undertake the enumeration of taxpayers within its jurisdiction and develop a robust taxpayer

data base;

(h) automate the key processes in tax administration, including assessment, collection,

accounting, auditing/investigation and reporting and reduce or eliminate human intervention;

(i) collaborate and facilitate rapid exchange of scientific and technical information with relevant

national or international agencies or bodies on tax matter;

(j) undertake exchange of personnel or other experts with complementary agencies for

(k) carry out and sustain rigorous public awareness and enlightenment campaign on the benefit

## **COMMUNICATION STRATEGY FOR BOTH INTERNAL AND EXTERNAL STAKEHOLDERS**

Our communication strategy is geared towards ensuring that all our departments are working towards one common goal using cohesive meaningful messaging, and how best to communicate with the tax payer. Our communication channels include IIRS website, email platforms, mobile phones, in-person channel etc. Through these channels, information relating to our services is made available to our target audience. In the same vein, replies to their questions, enquiries, concerns etc are communicated to them.

For effectiveness of communication with our stakeholders, the Service corporate department is properly constituted for the task of passing information real time to our stakeholders.

It has helped the Service to build stronger company culture of timeliness, cost efficiency and consciousness of customer feedback.

## **COMMITMENT TO MANDATORY ADVANCE COMMUNICATION OF CHANGES IN FEES.**

The Service is a creation of the Law, and therefore derives its powers from it. Most of the fees payable by our customers are contained in the law. Such fees can be changed only through review of the law or other administrative instruments.

The Service appreciates the concerns of its Clients concerning changes in fees. Therefore, before any changes can be effected, our Clients must be given at least two weeks pre notice. The notice will contain:

- The reason for the adjustment. Every increase in fee must be justified; the reasons must be clear and understood by our client
- The benefits accruable to our client would be highlighted as satisfying our clients are the core purpose of the Service
- Aligning the benefits and value provided. Examples will be given
- Alternative options where necessary

## **PRINCIPLES THAT GUIDE THE SERVICE FEE CHANGES**

1. Empathy
  - Clarity
  - Timeliness
  
2. Transparency and Honesty
  - Open Dialogue where necessary
  - Full Disclosure
  - Address Concerns
  
3. Mitigating Client Concerns
  - Value Proposition
  - Alternatives
  - Grace period

Our commitment to mandatory advance communication of changes in fees shall form part of the Service Level Agreement with our Clients. We are committed to keeping our agreement with Clients.

In compliance to the Executive Order on the Promotion of transparency and Efficiency in the business environment, the Service is mandated to issue a two weeks' advance communication roles of up-coming changes in fees, levies etc to our customers. We shall keep to this provision of the Executive Order to promote efficiency and transparency of official fees, levies at Imo State Internal Revenue Service

**SIGNED**

**EXECUTIVE CHAIRMAN**

