

## TAXPAYER SERVICE STANDARD

In the delivery of services, the Bauchi State Internal Revenue Service (BIRS) sets high service standards based on ISO90001/2008 quality assurance guidelines to ensure timely response to taxpayers.

Below are our services, procedures, time frame and price: -

| SERVICE                              | PROCEDURE  | TIMEFRAME-MAXIMUM           | PRICE            |
|--------------------------------------|--|-----------------------------|------------------|
| <b>RESPONSE TO GENERAL ENQUIRIES</b> |  |                             |                  |
| E-mail acknowledgement               | i) Address mail to <a href="mailto:bsirsbauchi@hotmail.com">bsirsbauchi@hotmail.com</a> .<br>ii) There would be an Automated and instant e-mail reply. | Immediately                 | Free             |
| Surface mail acknowledgement         | i. All Mails should be addressed to the Executive Chairman.<br>ii. Submit mail to the Executive Chairman's Office for receipt and acknowledgement.     | Immediately                 | Free             |
| Mail not requiring investigation     | Properly received, directed to the appropriate department for further action within timeframe.   | 3 days                      | Free             |
| Mail that needs investigation        | Properly received, directed to the appropriate department for further action within timeframe.   | 15-30 days                  | Free             |
| Response to Telephone Enquiry        | i. Simple enquiries handled by Taxpayer Service Desk via: <b>08033668212</b><br>ii. Other enquiries requiring further escalation.                      | Immediately<br><br>24 hours | Free<br><br>Free |
| In-person (Verbal enquiry)           | Visit nearest Taxpayer Service Front Desk at our various Area Offices located at 20 Local Govt Area of the State.                                      | Immediately                 | Free             |

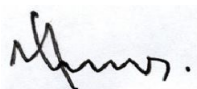
| PROVISION OF FORMS AND INFORMATION                    |   |                           |      |
|---|---|---------------------------|------|
| Electronic Forms                                      | i) Visit our website <a href="http://www.birs.bu.gov.ng">www.birs.bu.gov.ng</a><br>ii) Complete or download form, fill, and return via hardcopy or email <a href="mailto:bsirsbauchi@hotmail.com">bsirsbauchi@hotmail.com</a>           | Immediate                 | Free |
| Printed Forms   | Available at nearest Area Revenue Offices Taxpayer Service Front Desk for collection.   | Immediately               | Free |
| Website   | i) Accessible 24/7<br>ii) Website Updates   | Periodically              | Free |
| Workshops and Seminar Materials                       | Accessible on our website and hardcopy at Taxpayer Service Front Desk   | Website updated Quarterly | Free |
| Online Technical support                              | Through Self-Service portal, BIRS App, Facebook <a href="https://www.facebook.com/birsbauchi">https://www.facebook.com/birsbauchi</a> and Twitter handles <a href="https://twitter.com/BIRS_BAUCHI">https://twitter.com/BIRS_BAUCHI</a> | 9am to 5pm Working days.  | Free |
| Tax statistics for customers and public institutions. | Available at our website <a href="http://www.birs.bu.gov.ng">www.birs.bu.gov.ng</a>   | Immediately               | Free |

| TAX ADMINISTRATION SERVICES                      |   |                              |                  |
|--|---|------------------------------|------------------|
| Taxpayer Registration (BIRS-ID)                  | i. Visit our Self-Service Portal <a href="http://www.mytax.birs.bu.gov.ng">www.mytax.birs.bu.gov.ng</a> and register electronically.<br>ii. Visit our nearest office for physical registration  | 10 minutes                   | Free             |
| Issuance of Taxpayer Identification number (TIN) | i. Visit JTB Portal <a href="http://www.jtb.gov.ng/apply-for-tin/">www.jtb.gov.ng/apply-for-tin/</a> to obtain TIN Number.<br>ii. Visit our nearest office and provide the following documents: BVN Printout (Individual), Business Registration Certificate (Non-Individual)   | 10 minutes<br><br>30 minutes | Free<br><br>Free |
| Self-Assessment                                  | i. Assess yourself, make payment and file your Income Tax Returns to the Tax Authority for review via Self-Service portal <a href="http://www.mytax.birs.bu.gov.ng">www.mytax.birs.bu.gov.ng</a>  | 30 Minutes                   | Free             |
| Objection to an Assessment                       | Upon receipt of Assessment Notice taxpayer has 30-days window to object (if need be).<br><br>i. Submit objection in writing, stating grounds for the objection.<br>ii. Make payment of the undisputed liability to the designated Bank Account as specified herein under "Tax Payment" procedure.<br>iii. Objection Processing Time.<br>iv. Issuance of Notice of Revised Assessment or Refusal to Amend. | 7 days                       | Free             |

|   |   |                           |                                    |
|---|---|---------------------------|------------------------------------|
| Tax Payment   | i. Taxpayer can make payment of taxes through:<br>Taxpayer Self-Service Portal <a href="http://www.mytax.birs.bu.gov.ng">www.mytax.birs.bu.gov.ng</a> and through ATM, USSD code, Bank Transfer, POS, and direct bank lodgments, etc.   | Immediately               | Free                               |
| Request for Tax Refund                                | i. Submit written application for tax refund, attaching all supporting documents.<br>ii. The Tax Authority will review the claims and make refund or advice the taxpayer on reason for decline.   | 30 days                   | Free                               |
| Issuance of Tax Clearance Certificate (TCC)           | i) Taxpayer to file Income Tax Returns via Self-Service portal <a href="http://www.mytax.birs.bu.gov.ng">www.mytax.birs.bu.gov.ng</a> or submit hardcopy to our nearest office for review to confirm full tax payment.<br>ii) If underpayment is detected, pay outstanding liability, and apply for TCC.<br>iii) If no underpayment detected, apply for TCC.<br>iv) Submit Application for TCC via the BIRS Self-Service Portal <a href="http://www.mytax.birs.bu.gov.ng">www.mytax.birs.bu.gov.ng</a> or physically at our nearest office.<br>v) TCC or advice on reasons for decline shall be given to the taxpayer | 24 hours                  | Free                               |
| Processing of tax returns                             | Visit our Self-Service Portal <a href="http://www.mytax.birs.bu.gov.ng">www.mytax.birs.bu.gov.ng</a> and submit your return or visit the nearest Tax Office   | 14 days                   | Free                               |
| Processing of Stamp Duty after payment of due charges | i) Submit Document for stamping at our Head Office.<br>ii) Processing time.<br>iii) Make payment of Stamp Duty charge via the payment channels (above).<br>iv) Stamping of Document (after payment)   | 30 minutes<br>Immediately | As specified in the Stamp Duty Act |
| Taxpayer account statement                            | Visit our Self-Service Portal <a href="http://www.mytax.birs.bu.gov.ng">www.mytax.birs.bu.gov.ng</a> and view your statement.   | Available Online          | Free                               |

| MOTOR VEHICLE REGISTRATION    |   |        |  |
|-------------------------------|---|--------|--|
| Registration of motor vehicle | i. Submit Vehicle purchase documents, means of Identification, passport photograph to the nearest Motor Licensing Office to complete your registration<br>ii. Present vehicle for inspection<br>iii. Make Payment of applicable fees. | 1 hour | As specified in the First Schedule of Bauchi State Tax Law 2020 (as amended) available at <a href="http://www.birs.bu.gov.ng">www.birs.bu.gov.ng</a> |

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|--|--|--|---|
| Processing of transfer of ownership and dispatch of Certificate      | Submit Vehicle purchase documents, means of ID, passport photograph, sales agreement to the nearest Motor Licensing Office to complete your transfer.  | 1 hour                                 | “ |
| Processing of replacement number plates                              | Submit your Old Number Plate purchase receipt, make payment for replacement.   | 1 hour                                 | “ |
| Processing and dispatch of new Driver’s licenses                     | <ul style="list-style-type: none"> <li>i) Register with licensed driving school and obtain Driving School Certificate.</li> <li>ii) Apply through the Federal Road safety portal <a href="http://www.nigeriadriverslicence.org">www.nigeriadriverslicence.org</a> or visit our License Offices at Bauchi, Azare and Misau for enrolment.</li> <li>iii) Make payment of applicable fees.</li> <li>iv) Come for biometric capture</li> <li>v) Issuance of Temporary Drivers Licence</li> <li>vi) Issuance of permanent Drivers. Licence</li> </ul> | Immediately<br><br><br><br><br>60 days | “ |
| Renewal of Driver license  | <p>Apply through Federal Road Safety Portal <a href="http://www.nigeriadriverlicence.org">www.nigeriadriverlicence.org</a> or visit Driversoffice at Bauchi, Azare and Misau for renewal.</p> <ul style="list-style-type: none"> <li>i) Issuance of Temporary Drivers Licence</li> <li>ii) Issuance of permanent Drivers. Licence</li> </ul>   | Immediately<br><br><br>60 days         | “ |
| Issuance of TLB licenses for Public Service Vehicles                 | Visit the nearest Motor Licenses offices at: Bauchi (Ahmadu Bello Way, Yelwa and VIO Office Gombe road), Ningi, Azare, Misau, Gamawa, Toro, Alkaleri, Darazo, Tafawa Balewa, Kirfi.  | Immediately                            | “ |
| Processing of Public Service Vehicle badges (Drivers and Conductors) | Visit the nearest Motor Licenses offices at: Bauchi (Ahmadu Bello Way, Yelwa and VIO Office Gombe road), Ningi, Azare, Misau, Gamawa, Toro, Alkaleri, Darazo, Tafawa Balewa, Kirfi   | Immediately                            | “ |
| Issuance of Hackney permit   | Visit the nearest Motor Licenses offices at: Bauchi (Ahmadu Bello Way, Yelwa and VIO Office Gombe road), Ningi, Azare, Misau, Gamawa, Toro, Alkaleri, Darazo, Tafawa Balewa, Kirfi   | Immediately                            | “ |



**Mu'azu Usman**  
Executive Chairman  
September, 2022