



## **EXECUTIVE ORDER NO.4 OF 2024**

### **BAUCHI STATE EXECUTIVE ORDER NO. 4 OF 2024 ON GRIEVANCE REDRESS MCHANISM (GRM)**

**Pursuant to Section 5 (2) of the Constitution of the Federal Republic of Nigeria 1999 (As Amended)**

**His Excellency the Executive Governor of Bauchi State of Nigeria hereby makes the following Executive Order:**

**WHEREAS the Government of Bauchi State is desirous of establishing a Grievance Redress Mechanisms (GRM) in the State's Business Enabling Entities (MDAs) under the State action on Business Enabling Reform (SABER).**

**AND WHEREAS the Government of Bauchi State recognizes the importance of Grievance Redress Mechanisms to ensure a seamless business climate in the State.**

**NOW THEREFORE, PURSUANT TO THE AUTHORITY VESTED IN ME BY SECTION 5 (2) OF THE CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA, 1999 (AS AMENDED) AND MY INHERENT POWERS AS GOVERNOR OF BAUCHI STATE OF NIGERIA, DO HEREBY ORDER as follows:**


- 1. The Ministry of Commerce, Industry and Investment (MCII), the Bauchi State Internal Revenue Service (BIRS), with the inclusion of other agencies concerned with trade and trade-related tax, fees, levies are mandated to establish a**

Redress Mechanism (GRM) to address complaints from traders and tax-payers, bordering on harassment, unauthorized payments and other in-kind requests for quick resolution of such complaints to maintain smooth relations among stakeholders, including traders, tax payers and Ministries, Departments and Agencies (MDAs).

2. There is established for MCII and BIRS a Grievance Redress Panel (GRP) (hereinafter referred to as the Panel) which shall consist of;
3. An Accredited Representative of MCII
4. An Accredited Representative of BIRS.
5. The Legal Adviser and/or Legal Officer of the BIRS.
6. An independent Arbitrator/Mediator to be appointed by the Attorney General and Commissioner of Justice.
7. The functions of the Grievance Redress Panel shall be to:
8. Create and publish SMS/hotline/email channels to lodge or make complaints to the Panel by traders.
9. Establish a Grievance Redress Desk at the Head Office of the Service and all the Tax Stations within the State.
10. Receive complaints from taxpayers in the State through any of the created channels.
11. Resolve all complaints within thirty (30) days from the date of receipt of such complaints.
12. An aggrieved taxpayer, trader or organization (complainant) may lodge a complaint to the Panel, relating to an act/omission of a tax official in respect of collection and payment of revenue to the State.

13. The complaint may be made orally or in writing through any of the designated SMS/hotline/email published by the panel on the website of the Service for reporting complaints.
14. Complaint(s) may also be registered at the Grievance Redress Desk located at the Ministry of Finance or Ministry of Justice or any of the Tax Stations within the State, through the use of Grievance Redress Form (FORM GRM 01).
15. Where a Complaint is made orally, the receiving officer of the Panel shall cause the complaint to be reduced into writing through the use of hard copy FORM GRM 01 or its equivalent electronic form.
16. Complaint(s) shall be lodged to the Panel not later than 30 days from the date the subject matter of the complaint(s) occurred.
17. All complaints received through the Grievance Redress Desk at the Tax Stations must be referred to the Grievance Redress Desk at the Head office of the service not later than 7 days from the date of lodging the complaints.
18. The Panel shall meet at least once every two weeks to resolve all registered pending complaints before the Panel.
19. The Notice of Hearing of a complaint must be issued to the complainant and the respondent at least seven (7) days before the date of the proceedings before the Panel where the appearances or representations from the parties are required for final resolution of the complaint.
20. This Executive Order takes effect immediately.

Dated this 30<sup>th</sup> Day of Dec., 2024



SEN. BALA A. MOHAMMED, CON  
EXECUTIVE GOVERNOR  
BAUCHI STATE

APPENDIX I  
GRIEVANCE REDRESS FORM (GRF 01)

DATE:.....  
COMPLAINT NO: .....

1. COMPLAINT RECEIVING OFFICER: .....  
TAX STATION: .....

Mode of Receipt (Please tick where applicable)

WRITTING	VERBAL	PHONE	SMS	E MAIL
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2. **COMPLAINANT'S DETAILS**

NAME: .....  
RESIDENTIAL ADDRESS: .....  
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BUSINESS/OFFICE ADDRESS: .....  
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TELEPHONE NUMBER: .....  
E.MAIL ADDRESS: .....

3. **RESPONDENT'S DETAILS**

NAME: .....  
GOVERNMENT MDA: .....  
DESIGNATION: .....  
TELEPHONE NUMBER: .....  
E.MAIL ADDRESS: .....

4. **DETAILED SUMMARY OF THE COMPLAINT**

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5. **REMEDIES/REDRESS SOUGHT BY COMPLAINANT**

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Signature of Complainant & Date

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Signature of Receiving Officer & Date