

GEMS 3

TAX TOOLKIT

IMPROVING STATE & LOCAL GOVERNMENT
TAX REVENUE PROCESSES



PART 4:
Complaints Processes
June 2016

LIST OF ABBREVIATIONS

AGM	Annual General Meeting
BIR	Board of Internal Revenue
BMO	Business Membership Organisation
CATU	Council and Traders Union
CBN	Central Bank of Nigeria
CRSG	Cross River State Government
CSO	Civil Society Organisation
DFID	UK Department for International Development
DPM	Director of Personnel Management
ENABLE2	Enhancing Nigerian Advocacy for a Better Business
EXCO	Executive Council
FIRS	Federal Inland Revenue Service
GBP	Great British Pounds
GEMS3	Growth and Employment in States 3
GIZ	Gesellschaft für Internationale Zusammenarbeit
IGR	Internally Generated Revenue
IMO	Interim Management Officer
JTB	Joint Tax Board
KACCIMA	Kano Chamber of Commerce, Industry, Mines and Agriculture
KASTU	Kano State Traders Union
LASAA	Lagos State Signage & Advertisement Agency
LCDA	Local Council Development Areas
LG	Local Government
LG&CA	Local Government and Chieftaincy Affairs
LGA	Local Government Area
LGC	Local Government Councils
LIRS	Lagos State Internal Revenue Service
LRC	Land Records Company, Lagos
M&E	Monitoring and Evaluation
MAN	Manufacturers' Association of Nigeria
MDA	Ministries, Departments and Agencies
MOA	Memorandum of Agreement
MoJ	Ministry of Justice
MoLG	Ministry of Local Government
MOU/MoU	Memorandum of Understanding
NASSI	Nigerian Association of Small Scale Industrialists
NGN	Nigerian Naira
NGO	Non-Governmental Organisation
NIBSS	Nigerian Inter-Bank Settlement System
NURTW	National Union of Road Transport Workers
OPS	Organised Private Sector
PAYE	Pay-As-You-Earn
PIN	Personal Identification Number
PIT	Personal Income Tax
POS	Point of Sales/Point of Service
PPD	Public Private Dialogue
PPEM	Public Private Engagement Mechanism
PT	Presumptive Tax
RCIU	Revenue Complaints and Information Unit
SAVI	State Accountability and Voice Initiative
SHoA	State House of Assembly
SME	Small and Medium Enterprise
SMS	Short Message Service
SOP	Standard Operating Procedures
SPARC	State Partnership for Accountability, Responsiveness and Capability
SWOT	Strengths, Weaknesses, Opportunities and Threats
TAT	Tax Appeal Tribunal
TIN	Taxpayer Identification Number
TNA	Training Needs Analysis
ToT	Training of Trainers
UK	United Kingdom
WEE	Women Economic Empowerment

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1. COMPLAINTS PROCESSES - INTRODUCTION

1.1 What are complaint processes?

The tax system in Nigeria, as in other countries, requires constant interaction between tax officials and taxpayers designed at confirming the correct amounts of tax payable. Tax officials have the ultimate decision-making authority on the correct amount of tax payable, including in those situations where taxpayers “self-assess” the amount they are due to pay (which can still be amended by tax officials). A complaint process describes the situation where a taxpayer disagrees with an assessment or a decision by a tax official regarding the amount of tax required to be paid and wants to challenge that assessment/decision.

1.2 Reasons for complaint processes

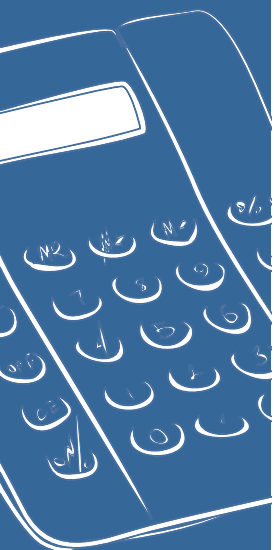
An important element of a tax system is that it needs to be seen to be fair. Recognising that tax officials make the ultimate decisions on how much tax is required to be paid by taxpayers, there needs to be a process which allows taxpayers to challenge assessments or decisions made by tax officials where they believe a mistake has been made (e.g. through a wrong interpretation of the tax law, through a misunderstanding of the circumstances, or through a basic arithmetical error) or where they consider the tax official is deliberately making an adverse decision by harassing the taxpayer and trying to obtain an inappropriate benefit such as a bribe.

While tax laws usually allow challenges to tax official decisions to be appealed to the Courts (e.g. as contained in the Personal Income Tax Act for state taxes), this is usually not an effective process due to the cost and time involved in pursuing that option. Instead there need to be administrative complaint processes in place that can be pursued and that could allow disputes to be resolved prior to having to consider the legal option of taking the case to the Courts.

With the current GEMS3 emphasis on ensuring the enactment of harmonised tax laws and publicising the harmonised rates legally payable by taxpayers, complaint processes are also important where a taxpayer is asked to pay a different amount or a different type of tax than the harmonised rates. As such complaint processes are an integral part of the tax toolkit rather than an “add on” to it.

To be effective, administrative complaint processes should recognise four important principles:

- Complaints should be considered by persons independent of the tax officials (and their immediate managers) that have made the tax assessments or decisions affecting the taxpayer this minimises the chance of complaints not being given proper consideration or simply being forgotten about.
- The processes for dealing with complaints should be at little or no cost to taxpayers otherwise taxpayers will be discouraged from exercising their right to object to assessments and decisions of tax officials to minimise such costs, consideration should be given to allowing complaints to be made by telephone or SMS as well as in writing/by e-mail.
- Complaints should be considered in a timely manner undue delays in considering complaints add to the stress and potentially financial impact (where part of all of the tax needs to be paid up front before the complaint is considered) on taxpayers - thus having





a process where taxpayer complaints are initially heard by a committee (such as State Revenue Committee) which meets infrequently is not effective.

- Complaints should initially be heard by officials authorised to receive them and be capable of escalation to higher levels in the tax administration before consideration is needed for referral to the Courts.

1.3 Review and implementation of improved complaint processes

A starting point in ensuring an effective complaints process is in place is to review the current processes available to taxpayers who wish to challenge assessments and decisions made by tax officials, taking into account the principles mentioned above. In most LGAs, “information” officers have been seen as the officials who are best equipped to be the initial contact point for taxpayer complaints. In such cases, GEMS3 intervention has focused on confirming their role in dealing with complaints and in providing training to them not only on what that role entails but also on the harmonised laws and the amounts of tax properly payable. (As much of the training need for information officers overlaps with the training need for revenue officers, consideration should be given to combining training for LGA revenue and information officers where feasible).

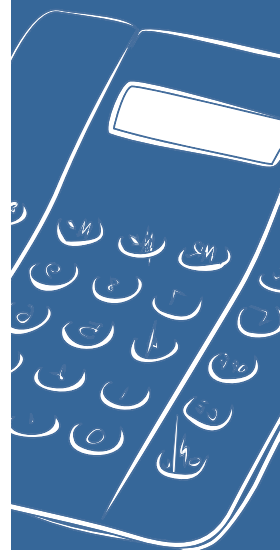
Where complaints are not satisfactorily resolved at “information” officer level, there also needs to be a clear process for escalating the complaints to higher/different levels in the LGA (e.g. the legal officer, the head of administration in the local government, the Treasurer’s office, the LGA Deputy Chairperson, the LGA Chairperson, or perhaps State-level Revenue Committees). It is up to each LGA to decide an appropriate process based on its organisation structure and the nature of the tax complaints. It is also recognised that some taxpayers may decide to take their complaints to some of these higher levels in the first instance; in such cases, it will be up to the LGA officials to decide whether to hear those complaints directly or whether to refer them to the information officers for initial consideration.

It is also recognised that some states have a separate state-level structure mandated with the rights to hear tax complaints, which operates in addition to complaint processes at revenue agency level. In Lagos state, there is a formal state-level Lagos Tax Complaints Unit which is a unit in the state ministry of finance headed by a senior staff of director level and is mandated with the responsibility of hearing tax complaints relating to LGAs/LCDAs and other revenue generating MDAs (e.g. for land use charge).

In general GEMS3 should work with whichever complaint structures are already in place. It may be more efficient to have one state-wide tax complaints body (and GEMS3 would encourage this); but in view of the resource implications, it is up to each State to decide which complaint structures it wants GEMS3 to support. Our emphasis should be on ensuring that whichever structures are used, that the complaint processes are effective (i.e. independent, little or no cost to taxpayers, timely, and capable of escalation).

Where separate complaints “units” have been established (as in Lagos), such units need to have a clear legal mandate and mission. The mission for the Lagos Revenue Complaints and Information Unit is attached as Appendix 1. Service standards developed for that Unit are also attached as Appendix 2.

GEMS3 also encourages the use of complaint registers at both state and LGA level to document and track complaints and their resolution. A sample of a complaint register is attached as Appendix 3 and this can be adopted by state BIRs and LGAs.



It is also important to ensure that appropriate gender considerations have been made in both the process and set-up of complaints structures (for example, that the environment is welcoming to women; that information materials target and address their needs; and that there are female officers to attend to women especially in contexts where it is considered inappropriate for men to interact with women).

Once an improved or new complaint process has been identified and implemented, there is a need to publicise the complaint process for taxpayers and the public at large. There is a need to ensure adequate publicity materials are prepared not only covering the complaint process itself but also integrated with other tax processes (e.g. demand notices should include references to the right of taxpayers to complain about assessments/decisions by tax officials and outline how they can commence complaint processes if they wish).

GEMS3 should also play an initial role in ensuring that publicised complaint processes have been implemented and are functioning as intended. Such initial monitoring should however focus on ensuring processes (e.g. for the recording of complaints and the results of their consideration (broken down between decisions made in favour of the taxpayer, decisions made in the favour of the revenue officials, or decisions partly in the favour of both) are in place rather than on the detail of individual complaints.

Completion of the **complaints process** tax toolkit item will be achieved when it is confirmed that improved or new complaint processes have been implemented and are being actively followed in practice.

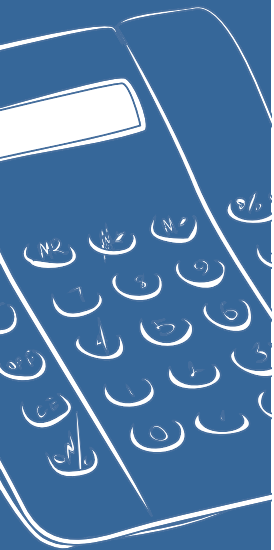
2. COMPLAINTS PROCESS ACTIVITIES

2.1 Establishment of complaints resolution mechanism

- a. Sensitise LGAs on need for independent complaints process, and obtain their buy in
- b. Design procedures and guidelines for complaints function, including gender input
- c. During the GEMS3 intervention with the Lagos Tax Complaints Unit, a “Manual of Procedures” was developed. Relevant simplified extracts from that Manual covering “making a complaint” and “reviewing complaints” are attached as Appendix 4. A copy of the Complaint Form used by the Lagos Tax Complaints Unit is also attached as Appendix 5
- d. Identify complaints handling officers, ensuring that women are included
- e. Agree on contents/design of complaint register
- f. Train complaints handling officers on how to handle complaints and the use of the register

Note: Training for complaints handling officers should cover not only the technical aspects of applicable taxes and levies but also the interpersonal skills involved in dealing with people making complaints. To better target this training consideration could be given to complaints handling officers completing a “training needs assessment questionnaire” before training material is developed. A copy of the questionnaire used in the Lagos Tax Complaints Unit is attached as Appendix 6

- g. Implement complaints handling procedures





2.2 Complaints resolution mechanism active

- a. Design publicity campaign related to complaints handling procedures in conjunction with LGA Attached as Appendix 7 is simplified information taken from the Lagos Tax Complaints Unit communication strategy which may assist States with their publicity efforts
- b. Create publicity campaign products, ensuring that they target both men and women
- c. Implement publicity campaign
- d. Monitor progress on implementation of complaint handling procedures. This includes not only checking that procedures have been implemented, but also covers ensuring appropriate reporting of the results of complaints review work. Consideration could also be given to setting up quality review checks of complaints work by LGA management, internal auditors or other appropriate staff. Relevant information covering these aspects taken from the Lagos Tax Complaints Unit procedures manual is attached as Appendix 8
- e. If satisfied complaint handling procedures can continue without further GEMS3 involvement, record milestone (complaints resolution mechanism active) as having been met



3. APPENDICES

3.1 Appendix 1 – Lagos RCIU Mission

1. Mission of RCIU

Our mission is to investigate and resolve complaints, without litigation, on a basis which is fair and impartial to both the Government and the complainant, and to promote voluntary compliance and public confidence in the integrity and efficiency of the revenue generating agencies. This mission is accomplished by resolving disputed cases.

2. Our strategic objectives

We have the following strategic objectives to deliver our mission:

- To provide a complaints handling service to the public which is accessible, responsive, consistent and cost-effective;
- To ensure sound decisions and appropriate redress based on timely, impartial, rigorous and proportionate investigations;
- To draw on our knowledge and insight from individual complaints, to identify best practice and issues of wider public benefit and share them with stakeholders;
- To promote good public administration and service improvement.

3. Our values

In the provision of our services we will treat people with courtesy, consideration, openness and honesty, and respect their privacy. This means we will:

- Be independent, fair and consistent;
- Take full account of what people say to us;
- Establish the facts and communicate accurately, promptly and in plain language;
- Recommend appropriate remedial actions;
- Ensure the reasons for decisions are fully explained to complainants;
- Treat people with respect and without discrimination; and
- Learn from our experience of dealing with complaints and model good practice for the benefit of the public.

4. Commitment of RCIU towards the complainant's right to dispute

In performing its duties and commitments, RCIU operates on the fundamental principle that persons liable to pay taxes, levies, fees and charges will act in accordance with the law. On the other hand, they will be treated with respect and fairness and provided with all the information, advice, assistance and other services they need to comply with their obligations. In respect of the complainant's right to dispute the commitment of RCIU is:

- to fully explain the complainant's rights to dispute the assessment, demand notice or other decision served, if the complainant is unsure of them or needs clarification;
- to review complainant's case where the complainant believes that the revenue generating agency has misinterpreted the facts, applied the law incorrectly or has not handled the complainant's affairs properly in view of the applicable procedures;
- to ensure that the complaints review is completed in a comprehensive, professional and impartial



- manner;
- to resolve the complainant's case as quickly as possible unless RCIU requires more information to do so, or the issues are unusually complex;
- to request further information from the complainant only where it is necessary to resolve the issues in dispute;
- to provide reasoning if the complainant's case has been completely or partially disallowed.

3.2 Appendix 2 – Lagos RCIU Service Standards

Service Standards

We strive for the highest standards of administration in our dealings with the complainants. In our daily work we endeavour to ensure that complainants are dealt with properly, fairly, openly and impartially.

Dealing “properly” with complainants means dealing with them –

- Promptly, without undue delay and in accordance with established time limits;
- Correctly, in accordance with the law and internal quality standards;
- Sensitively and by giving reasonable assistance, having regard to their age, gender, their capacity to understand often complex rules, any disability they may have and to their feelings, privacy and convenience;
- Helpfully, by providing forms and information on services;
- Carefully, where more than one revenue agency or local government authority is concerned, by ensuring proper communications between them to prevent a complainant's needs being overlooked;
- Courteously;
- Responsibly, by being prepared to explain why an adverse response has been given.

Dealing “fairly” with complainants means –

- Informing complainants of how they can appeal;
- Treating complainants in similar circumstances in like manner;
- Having an internal review system so that decisions taken can be looked at again and reviewed by competent supervisors;
- Making appropriate interventions which put the complainant back into the position s/he would have been in if the revenue agency or local government authority had acted properly in the first place;
- Being prepared to review rules and procedures and change them if necessary;
- Adopting a policy for dealing with the small number of complainants who act in a vexatious manner or in bad faith, which strikes a balance between the public interest and the person concerned.

Dealing “openly” with complainants means –


- ensuring complainants know what information is available, where to get it and know of their right to access it;
- assisting complainants, where necessary, to prepare their complaints or requests for access to information;
- putting complainants in contact with the officials of the revenue agency or local government authority with responsibility for dealing with them and, if appropriate, referring them to alternative sources of assistance;
- giving complainants full information on the reasons for a decision which adversely affects them including details of any findings of fact made in the course of the review.

Dealing “impartially” with complainants means –

- making decisions based on the relevant legislation and ignoring what is irrelevant;
- avoiding bias because of a person's gender, marital status, family status, religious belief, age, disability,

- language, attitude or reputation or because of who they are or who they know;
- ensuring, that the complaints office is open and transparent;
- declining any involvement of a Complaint Review Officer who has a conflict of interest, a potential conflict of interest, or where there may be a perceived conflict of interest.


3.3 Appendix 3 – Sample of Complaint Register



NIGER STATE INTERNAL REVENUE SERVICE

TAX COMPLAINT AND RESOLUTION REGISTER

TAX OFFICE.....



S/N	DATE	NAME OF COMPLAINANT	ADDRESS OF COMPLAINANT	PHONE NO & EMAIL OF COMPLAINANT	TYPE OF COMPLAINT	IF COMPLAINT IS ON ASSESSMENT, TYPE OF TAX/LEVY IN ISSUE	AMOUNT IN ISSUE	DETAILS OF COMPLAINT	MEANS OF LODGING COMPLAINT (E.G. IN WRITING, IN PERSON, BY PHONE, EMAIL ETC)	IMMEDIATE ACTION TAKEN ON THE COMPLAINT	FURTHER ACTIONS TAKEN ON THE COMPLAINT	FINAL DECISION AND DATE IT WAS COMMUNICATED TO COMPLAINANT	AUTHORITY/UNIT THAT RESOLVED THE COMPLAINT



3.4 Appendix 4 - Making a Complaint & Reviewing Complaints

Making A Complaint

Why a complaint is filed

The first and most important characteristic of the assessment, demand notice or other revenue collection bill is that this is a decision of the respective revenue generating agency, LGA or other body competent to collect revenue within the State which produces legal consequences (rights and/or liabilities) per individual case (the complainant's case). Where the liable person is in disagreement with this document s/he has the right to dispute. The legal route to dispute is by way of complaint. A complaint is filed because there is a difference of opinion on either:

- interpretation of fact (e.g. nature of the property or the amount of tax to be assessed); or
- interpretation of law (e.g. how the law is to be applied, whether or not an exemption may be granted, etc.); or both.

What is considered a complaint

A complaint is defined as an expression of dissatisfaction by the public with the policy or services of the revenue generating agencies, LGAs and other bodies competent to collect revenue within the State, the way in which a policy is implemented or service is delivered, including staff attitude, regardless of the complaint channel used. It excludes statutory appeals and petitions to the Federal Government or the Courts, State and Local Government's staff complaints and complaints subject to other statutory provisions. In addition, information requests where no issues of dispute are identified are not considered a complaint.

Who can complain?

Any liable person who believes that the assessment, demand notice bill or other decision issued by a revenue generating agency, LGA or other body competent to collect revenue within the State is incorrect may initiate a dispute procedure by filing a complaint. If still dissatisfied with the decision on the complaint the complainant can pursue further actions by approaching the Courts. The complainant can object on any one or more of the following grounds:

- That procedural violations were made, e.G. An official assessment, demand notice or other decision is not issued by the competent revenue generating agency, lga or other competent body);
- That the assessment, demand notice or other decision issued involved an error of fact or law (e.G. An error of fact may be the improper qualification of the property, whereas an error of law may relate to improper interpretation of the law) or both;
- That there is no evidence or other material to justify the assessment, demand notice or other decision issued (e.G. Despite of the fact that access to the property has been provided the local government official disregarded the information that there are no radio/tvs and issued a demand notice for radio and tv licence permit fee presuming such exist);
- That the assessment, demand notice or other decision issued is contrary to law.

Form of the complaint

A complaint can be filed in several ways, namely:

- by personal visit to the office at and filing of a letter of complaint or completed complaint form;
- by e-mail at
- by post or courier;
- by SMS message at
- by phone at

Complaints submitted in writing will usually follow the form provided or may be in another format (eg. a letter or e-mail). In order for the complaint to be properly processed the following information has to be collected as a minimum:

1. Full identification of the complainant (name, address, contact details and complainant's identification number);
2. The objected document (an assessment, demand notice or other decision or part of it) that is subject to complaint;
3. A description of the matter subject to complaint (including type of tax, years concerned, and amount of tax for which the complaint is being submitted);
4. The reasons of disagreement (a description of the reasons why the assessment, demand notice or other decision is considered to be incorrect or inappropriate);

Any complaint that does not meet the above-mentioned requirements may be rejected. Nevertheless, this may not be done without giving the complainant the right to remedy his/her complaint within say 10 working days of serving notification letter for the deficiencies.

Letters treated as complaints

Most complaints are instantly recognizable as such. Many are made in accordance with the sample complaint form provided or in a commonly used complaint form. Others, particularly from unrepresented complainants, may not so obviously be complaints. They are contained in letters in which the complainant specifically states that s/he wishes to dispute an assessment, demand notice or other decision. The complainant may simply say the assessment, demand notice or other decision is wrong or that s/he does not agree with it or that s/he does not owe the amount of tax, levy or charge assessed. The recipient of such letters therefore needs to be able to identify these complaints rapidly and to ensure that they are correctly dealt with.

The complainant may provide enough information in his/her letter to enable the complaint to be handled. If not, it may be necessary to request the complaint to be remedied. All such cases should be reviewed by an appropriately qualified officer.

In any event, it is important that the assessment, demand notice or decision against which the complaint is made is correctly identified. If there is confusion as to what is subject to complaint further communication with the complainant is absolutely necessary.

How the complaint is made

The complaint can be made by the complainant personally or through the complainant's representative. The following guidance may be considered in this respect.

Complainant's representative is any person that acts as a proxy and represents a complainant in the course of a



complaint procedure within the terms of a written or oral authorization. This may include:

- for an organisation - the proprietor of the business activity, the president, director, manager, or secretary of the organisation; the trustee in case of bankruptcy and any other person (e.g. an officer or an employee, an attorney, chartered accountant, tax practitioner) with written authorization to represent the organisation;
- for individuals - an attorney, tax practitioner or other person (e.g. a family member, a tenant, etc.), with written or oral authorization to represent the individual.

The participation through complainant's representative in any step of the complaint proceeding does not deprive the complainant of his/her personal right to participate in such proceedings and does not limit the complaint officer's right of access to the complainant.

The written authorization may be in the form of an explicit letter of authority (e.g. power of attorney) or may be given with the documents of establishment of the organisation (e.g. a company may be represented by its directors in accordance with its Memorandum and Articles of Association; respectively an unincorporated partnership by one of the partners as stated in the partnership deed for its establishment, etc.).

In certain cases, the powers of the complainant's representative may be limited. Such are, for example, cases where:

- the powers given with the letter of authority are only for limited actions (e.g. filing a tax return or other explicitly specified document but not for representing the complainant in further dispute resolution proceedings; receiving documents but not signing on behalf of the complainant, etc.); or
- where the company representatives are required to sign in pairs and a co-signature may be needed for validity of the action.

In addition, complaint officers have to be cautious not to disclose confidential complainant information to unauthorized persons during the complaint review process. In cases where additional information or clarifications are requested and this information is provided through persons different from the complainant or complainant's authorized representative, as a rule confidential complainant information must not be discussed with them.

Enclosures to the complaint

There are no limitations on what information may be enclosed with the complaint. However, this information has to be relevant to the issues in dispute.

As a minimum the following documents have to be enclosed with the complaint:

1. Written evidence;
2. Letter of authority, if relevant.

The complainant is free to enclose any other document that supports his/her position in the dispute.

As there are no fees and charges payable for resolving complaints, no evidence of payment of any fee has to be required.

Validity of the complaint

The following documents are not considered to be valid complaints:

- a complaint against any tax, levy or charge imposed by the Federal Government;

- a complaint falling outside the mandate of the complaints office (e.g. where it relates to matters different from collection of taxes, levies or charges by the State, LGAs or other bodies competent to collect revenue within the State);
- a complaint against “something” which has not happened (e.g. a verbal answer to a hypothetical query; request for information, etc.); general correspondence relating to an issue where no formal assessment, demand notice or other document creating obligation has actually been issued (e.g. any interim decisions made during a review of the person’s tax affairs or any other document which does not impose liability to pay taxes, levies or charges);
- a complaint lodged to the complaints officer after the expiry of the legal deadline determined by law for filing an objection or appeal to the revenue generating agency, LGA that has issued the assessment, demand notice or other document creating liability to pay taxes, levies and charges;
- a complaint submitted by an unauthorized person, if not remedied after being notified.

Registration of the complaint

Regardless of how the complaint is filed it should be registered with a sequential number in order of receipt. This registration number is the unique case number for its identification.

All complaints lodged should be registered in a Complaints Register kept by complaints officers for tracking and monitoring purposes where their unique case number is assigned. The numbering system of the register should run on an annual basis. The register can be kept in handwritten or spread sheet (e.g. Excel) format. The register should contain information for the complaints handled and for management reporting purposes (e.g. for compiling of monthly and annual reports, for monitoring the back log of cases, delays, etc.).

Proof of filing

The complainant should retain proof of filing the complaint for the purposes of its tracking.

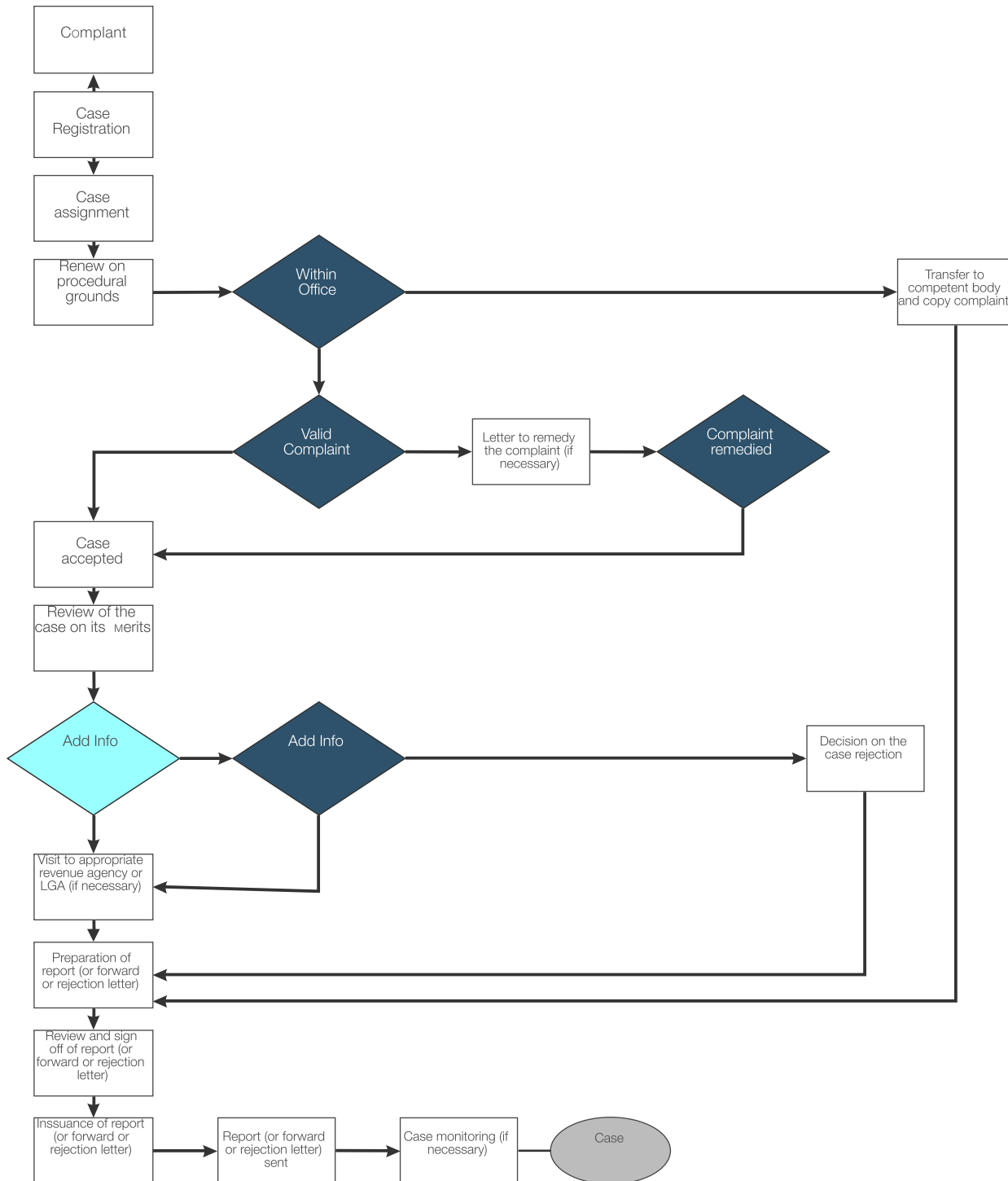


REVIEWING COMPLAINTS

Complaints review process flow

Each complaint received has to be reviewed for procedural accuracy (first review) and, where accepted, on its merits.

Below diagram maps the process flow of complaints review.



Review of complaint on procedural grounds

Within a short period of filing the complaint the first review has to commence. It is recommended it be completed by the complaint officer within say 1 day after assignment of the case. The aim of this review is to determine whether this is a valid complaint that can be accepted for processing. During this stage the complaint officer has to check whether the complaint is acceptable from a procedural point of view. The complaint officer should, for instance, verify whether:

- a. The office has the mandate to review the complaint (issues of competence);
- b. There is anything else which could preclude the complaint from being considered (e.g. Complainant is not identified, the person who submitted the complaint is not authorized to represent the complainant in complaint proceedings, disputed act is not identified, complaint is not signed).

Where there are reasons to reject the complaint on procedural grounds the complaints office has to prepare its response (decision on its rejection) or forward letter (where another body is competent to review it) without considering the complaint on its merits. Nevertheless, where the complaint is within the mandate of the complaints office this may not be done without giving the complainant the right to remedy his/her complaint within say 10 working days of serving notification letter for its deficiencies.

If no reasons to reject the complaint on procedural grounds exist or where the complainant has remedied the complaint it becomes the responsibility of the complaints office to resolve the matter in dispute or to forward the case to the competent revenue generating agency, LGA or other competent body for further investigation and issuance of decision on its merits in compliance with the applicable legislation and within the scope of competences vested in them.

Review of complaint on its merits

The next, usually more complex and time-consuming review of the complaint, is review on its merits. It is recommended that this review be initiated immediately after acceptance of complaint on procedural grounds but not later than 2 days after assignment of the case. During this review the complaint officer has to ensure that the matter in dispute is properly identified and that the information contained in the case file is evaluated and appraised in view of its completeness and relevance to the matter in dispute. The matter in dispute is limited to the issues raised by the complainant in the complaint.

As part of the second review any evidence has to be analysed and evaluated considering its relevance and reliability. The complaint officer should, where it is considered necessary to do so, request the complainant, the respective revenue generating agency, LGA or other competent body to provide additional information and/or supporting documents. If such additional information is requested this has to be properly documented in writing and the necessary extension of the deadline for review considered.

Identifying the matter in dispute

In dealing with contentious issues and complaints, it is important that the matter in dispute between the complainant and the revenue generating agency, LGA or other competent body is adequately established by the complaints officer. This is the starting point to seek to settle the dispute. As a general rule, complaint officers should handle objectively each case by always:

- » Considering the evidence;
- » From that evidence, establishing the facts of the case;
- » Applying the law to those facts.



Establishing the facts and review of the evidence

Facts: A fact is that which is known to be true. The importance of having all the facts and all the evidence attached to them is the same for every complaint. Establishing all the relevant facts is perhaps the most important point in preparing a case for resolution. Only when this has been done can the law be applied and the proper decision can be taken.

Evidence: Evidence is that which tends to prove a fact. It is that which would satisfy a reasonable enquirer of the fact's existence. Each type of evidence may be either:

- Documentary (e.G. License, accounting ledgers, invoices, contracts, bank account extracts, etc.);
- Oral (e.G. A statement given verbally in a meeting with the revenue generating agency or the complaint officer);
- Real (something tangible, for example, premises, money, goods, vehicle, etc.)

Evidence must be relevant, i.e. such that makes the fact more or less provable.

It is necessary to establish the facts before a position can be taken by the complaints office on the complainant's case. In order to establish the facts, the complaint officer has to make himself/herself thoroughly familiar with all the aspects of the case by reviewing (i) the complaint; (ii) any evidence presented by the complainant; (iii) the data collected by the revenue generating agency, LGA or other competent body that issued the disputed act; and (iv) the other documents contained in the complainant's file (such as print-outs from the payment monitoring system, additionally exchanged correspondence, etc.). The complaint officer might also have to consider whether facts from other persons should be obtained (e.g. from other authorities) if relevant to the issue in dispute.

Apart from reviewing the evidence the complaint officer also needs to evaluate its quality. Where, for example, there is a conflict between the evidence presented and the quality of the evidence differs, differing weight may be attached to the evidence put forward. In such a case the complaint officer should decide whether there is enough evidence in favour of one conclusion or the other to estimate which future action on the complaint case is more likely.

If there are reasons for this, the complaint officer may exclude certain evidence, where:

1. The evidence is not relevant to the matter in dispute (e.G. Evidence about complainant's inability to pay the disputed tax due to outstanding debts from prior years);
2. The evidence is recognized as potentially unreliable (e.G. The document is substantially damaged due to a flood or a fire).

When the complaints office declares evidence irrelevant or unreliable, it should be prepared to make a succinct reasoning for the disallowance of the evidence.

Fact versus Law

The following is a useful tool that may help with identifying the matter in dispute in complaint cases.

Step 1	Establish if the matter in dispute relates to: <ul style="list-style-type: none"> ◦ Charging of something (property, activity, income, etc.) to tax, levy or charge; or ◦ Excluding something from tax, levy or charge (e.g. by way of exemption); or ◦ Some other issue.
Step 2 2.1 Regarding chargeability to tax, levy or charge 2.2 Regarding entitlement to exemption or deduction 2.3 Regarding other issues	Establish all the facts pertaining to the matter in dispute Review all relevant documents and identify: <ul style="list-style-type: none"> ◦ What is the nature of the property, activity, income, etc. to be charged to tax, levy or charge? (Fact) ◦ Who is the person liable to tax, levy or charge? (Fact) ◦ What is the status of the liable person? (relevant in some instances, e.g. company or individual) (Fact & Law) ◦ Is the income, property, activity, etc. either <ul style="list-style-type: none"> » chargeable and what are the law provisions? (Law); or » exempt and what is the legal provision for exemption? (Law); or » generally chargeable but exempt in certain cases (and what is the relieving provision)? (Fact & Law) Review all relevant documents and identify: <ul style="list-style-type: none"> ◦ The criteria for entitlement to exemption (Law) ◦ Does the complainant fulfil the criteria for entitlement? (Fact) Generally, these may relate to Facts and/or Law. Apply the above described approach.
Step 3	<ul style="list-style-type: none"> ◦ Establish the matter in dispute (i.e. what is the exact reason for the dispute?) ◦ Establish whether the matter in dispute is one of fact (and what is the evidence or lack of evidence) or of interpretation of relevant law (and what are the corresponding legal provisions) or both

Once the matter in dispute has been established, the next step is to develop the legal and technical arguments and identify how to resolve the case.

Review of the legal and technical arguments

Before taking a firm stand on the application of the law to the circumstances of the disputed case, the complaint officer must have evaluated the facts and the evidence available as discussed above. It is essential not to make premature judgments on the merits of a case until the relevant evidence is reviewed and appropriately considered. The point to bear in mind at all stages is that legal and technical arguments can neither be advanced nor countered until the facts have been established.

After the facts have been established, respectively the evidence reviewed and evaluated, the complaint officer has to think out clearly the arguments that s/he will propose to be followed in deciding the case. Arguments are not facts, and cannot be put forward without the facts which support them. Essential to the proper resolution of the case in complaint is for the complaint officer to:



1. Consider the legal and technical arguments already listed by the complainant and by the revenue generating agency, lga or other competent body;
2. Form his/her own position towards the arguments presented by both sides;
3. Look for any weak points in his/her own arguments as well as in the arguments of the complainant and the revenue generating agency, lga or other competent body;
4. Consider whether the complainant or the revenue generating agency, lga or other competent body could develop any further arguments and, if so, how they might influence the case resolution.

Therefore, the complaint officer should make a careful study of the available evidence and consider whether it is sufficient to uphold the complaint office's position. A review of any complaint in which similar points have been dealt with in the past will often help in resolving the case or suggest the kind of facts which must be considered in order to establish a particular conclusion of law.

INFORMATION COLLECTION

Written requests for additional information

Requests for additional information have to be issued after the case file has been thoroughly reviewed and the need of additional information assessed. It is recommended, as far as possible, to avoid issuance of multiple requests for additional information. The request for additional information has to specify the information that is necessary for the case conclusion in a clear and understandable way.

In addition, the complaints office has to specify a reasonable timeframe for provision of the requested information (e.g. say within 10 working days of receipt of the request for additional information). Where the complainant is unable to provide the requested information within the timeframe specified, a request for resetting of the deadline may be filed by the complainant. Any such request has to be justified. The deadline for provision of additional information may be extended where there are reasons outside the complainant's control that impede the provision of the information. If there is no request for resetting the deadline and the information is not received within the specified timeframe (e.g. in cases of unjustified delay or negligence of the complainant) the complaints office can take its decision on the case based on the information available with the argument that the burden of proof is not satisfied.

Meetings

In certain cases, upfront meetings with complainants may be the easiest way to obtain clarifications or additional information for deciding the case. There are no specific provisions in the law regulating the right to a meeting. Thus, holding a meeting remains at the discretion of the complaint officer. However, a meeting may also be organized at the request of the complainant in which case such meeting should be held without delay and, to the extent practicable, within say 10 days after the request has been submitted.

At the meeting the complainant will usually give his/her statements orally but may also give them in writing. Statements in writing may only be required if the matter is complex and more elaborate details are needed or where the written statements are decisive for the case resolution.

Even though meetings with complainants are intended to be an informal administrative proceeding, complaint officers attending such meetings should conduct themselves in a professional and courteous manner to promote respect for the integrity of the complaints office. Where meetings are scheduled and important details discussed, meeting notes should be prepared by the complaint officer and retained in the case file. Material facts furnished orally at a meeting or by telephone must be confirmed by the complainant by submitting a letter to the complaints office.

Preliminary preparation: It will normally be necessary for the complaint officer to put together a list of relevant questions for the meeting. On some occasions this may involve the complaints office in further consultations with the revenue generating agency, LGA or other competent body rather than proceeding immediately to a meeting with the complainant. It is also possible that the complaints office may require the respective revenue generating agency, LGA or other competent body that issued the contested act to provide further information before scheduling a meeting.

Practices/behavioural requirements for complaint officers communicating with complainants: While performing their duties complaint officers have to comply with the requirements set by the law and other internal documents of the complaints office (e.g. officer's job description, procedural manuals, etc.). In addition, they have to consider the below recommended behavioural norms when scheduling or attending meetings:

- always be punctual to attend meetings agreed and make sure that they are able to fulfil their time commitments for the day;
- to promptly advise of vacation plans, unplanned absence or other time conflicts which would impact on their availability to attend;
- at all times to maintain professional relationships with the staff of revenue generating agencies, LGA or other competent body;
- to address all participants of the meeting as Mr. or Ms. and not refer to them on a first name basis;
- to base their position on the facts presented;
- not to express personal comments during the meeting;
- to allow complainants to present their position;
- not to unnecessarily interrupt the parties of the meeting while they are presenting their case;
- to ask questions for clarification when appropriate;
- to apply note-taking, listening and questioning techniques during the meeting;
- to ensure that complainants are afforded ample time to present their position without unreasonable time constraints;
- to allow frank discussion and mutual understanding;
- not to comment with the complainant (his/her representative) on the potential decision before the written response is issued;
- to ensure that their activity is not affected or influenced by private or personal interests;
- to advise of any potential conflict of interest on a particular case and ensure that they do not review a complaint and do not participate in meetings where a conflict of interest might exist.

Other sources of information

It is often useful to research the public domain for any readily available information relevant to the case resolution (for example, legislative acts, circulars, executive orders, print-outs from public registers, corporate websites, etc.). Any such documents should be included in the document folder.

Written responses to complainants

As soon as possible but after the necessary reviews are completed, additional information collected and, where necessary meetings held with the complainant or with the organisation under complaint, the complaint officer has to prepare the written response to the complainant.

Responses should be in plain language, avoiding jargon, and as far as possible in the same language in which the complaint was lodged. Providing a quality response to the complainant is a crucial part of the complaints process. The guidance below is aimed at complaint officers drafting substantive written responses to complainants. However, these general principles are also useful to help them provide a verbal response.



The response should	
Demonstrate understanding of the reason for complaint	
Important: When drafting negative responses, it is particularly important to consider phrasing and tone carefully in order to demonstrate that the complaints office respects the complainant's reason for complaint.	
Demonstrate the complaint has been thoroughly reviewed	
Important: When drafting negative responses, it is particularly important to provide a detailed, factual commentary on the steps that have been taken to review and fully consider the complainant's case.	
Explain the outcome of the review	<p>When explaining the outcome of a review, complaint officers should consider what the complainant hoped to achieve in the first place. Inform the complainant about:</p> <ul style="list-style-type: none"> ° the steps that have been taken during the review or to prevent or minimise the likelihood of a similar situation occurring again in the future; or ° any improvements to service delivery that have been made as a result of the complaint (where this is the case).
Important: If the outcome of the review is negative for the complainant, it is important to acknowledge that the complaints office is aware that this response will be disappointing to the complainant and to clearly explain why the office is unable to uphold the complaint. A poorly drafted reply, which does not adequately explain the reason for the negative nature of the response, can cause the complainant to complain again.	

Complaint officers can use the below checklist in the complaints processing and drafting of responses. It will help with the preparation of logical and comprehensive response regardless of the complexity of the case:

1. Does the complaint fall under the jurisdiction of the complaints office (competency issues)? Is the complaint acceptable?
2. Check whether a valid complaint exists?
3. Have you carefully read the complaint and identified the issue(s) in dispute?
4. Do you understand the background information relevant to the issue(s) in dispute?
5. Is the evidence presented sufficient? Do you need to request additional information from either the complainant or the organisation under dispute? Is there any information from third parties you can rely upon?
6. Have you performed analysis of the facts and their influence on the issues in dispute?
7. Have you considered the complainant's answers given at the meeting or other written/oral explanations from the complainant?
8. Have you reviewed and analysed the applicable law?
9. Is the law in connection with the complaint uncertain? Does the complainant refer to any law, byelaws, circular, guidance, court decision or procedures that support his position and have you reviewed them?
10. Have you identified other law provisions or determined facts contrary to the complainant's position? Is your standpoint sustainable?
11. Are any consultations with other organisations necessary? If yes, have you consulted the right officials?
12. Have you developed the technical arguments on how the law and procedures apply to the facts identified? Is your position different from the one taken by the organisation under complaint? Is the complaint office's position legally sound and defensible?
13. Is there any court practice relevant to similar cases? If yes, how is the issue resolved by the court?
14. Is the case related to complex technical complaint? If so, do you need to involve your superiors in solving the particular case?

Replies to e-mails

Particular attention should be paid to the contents of replies by e-mail. E-mails can be forwarded to other people easily and quickly. A reply that displays incompetence, impoliteness or spelling mistakes may quickly become public and can expose the complaints office to negative publicity. Complaint officers communicating by e-mail should ask themselves whether they would be embarrassed to see their reply published in the media. If the answer is yes, then it needs to be amended.

Internal review of the draft complaint response or other document

Complaint officer's supervisor will review and sign the complaint responses or other document if in agreement with the position taken, or return it to the complaint officer, if additional work or consideration is needed. Where the complaint officer's supervisor and the complaint officer share different opinions on the proper resolution of the case they have to escalate the issue to the next level of management and take his/her opinion as well.

Escalating complaints

Complaint officers should take responsibility for complaints escalation very seriously. Examples of occasions where escalation may occur include when:

- Similar complaints are received on a new topic, as this may highlight recently emerged issues and concerns;
- The complaint involves sensitive issues, even if these are made anonymously;
- Intervention from senior management is needed for the complaint resolution;
- The complaint highlights a grey area in terms of the complaint office's mandate, which is likely to arise again;
- The complaint highlights the need for policy change.

Confidentiality

Complaints should be handled in accordance with strictest confidentiality. Information should be available to staff outside the complaints office on a need-to-know basis. Only the staff that needs the information to review and respond to a complaint should have access to the particulars of the complainant.

Information gathered during a complaint review should only be used for internal purposes to resolve/respond to the complaint and to implement any service delivery improvement arising from it. Personal or confidential information about individual cases should not be made public.

Case completion

The complaint case is closed when:

1. The complainant receives response on his/her case resolution;
2. The complaint, if identified as misdirected, is referred to another competent body for its resolution and the complainant is properly notified about the referral;
3. The complainant receives decision from the complaints office rejecting the complaint as:
 - Submitted by an unauthorized person, if not remedied after being notified;
 - Not allowed for other reasons (see section validity of the complaint).
4. Withdrawn by the complainant.



3.5 APPENDIX 5 – COMPLAINTS FORM

Note – the complaints form below is tailored to the Lagos State tax system – thus, for example, references to the “land use charge” and “tax on goods and services consumed in hotels” in section 7 will not be applicable in other states

**Lagos State Government
Revenue Complaints and Information Unit
COMPLAINT FORM**

1.	Information for Complainants
----	------------------------------

The complainant must be the aggrieved person or, if the aggrieved person is unable to act, his /her representative. Complainants may be contacted and asked to provide additional information to support their complaint. If you lodge an anonymous complaint, we may be unable to investigate it. Please also carefully read the notes under different sections and on the last page of the document.

2.	Identification of complainant(s)		
Individual(s) Please fill in name as in identity document			
Title	Gender: M/F	Title:	
Surname		Middle name	
First Name			
Phone		E-mail:	
Address for correspondence			
Tax Clearance Certificate No		Complainant's Local Government	
Body corporate making the complaint Please fill in the full legal name as per document of incorporation			
Tax Clearance Certificate No		Body Corporate's Local Government	

3.	Name of authorised representative Please fill in name as in identity document		
Title	Gender: M/F	Title:	
Surname		Middle Name	
First Name			
Phone		E-Mail	
Address for correspondence			

4. How would you, the representative, like to be contacted?
 Telephone E-mail Post/Courier

5. Organisation(s) under complaint: _____
 (e.g .Land Records Company, LIRS, LASAA, LGC/LCDA, etc.)

6. Organisation(s) with which your complaint has previously been lodged or is currently pending for decision:

7. My complaint is about: (please tick the relevant area your complaint is about)

- Land Use Charge
- Local Government Levy
- Traffic Management Issues
- Motor Vehicle Administration Fee
- Personal Income Tax
- Lands Bureau Transaction
- Advert and Signage Charge
- Environmental Issues
- Physical Planning and Urban Development Matters
- Other (please be specific. e.g. stamp duty; business premises registration fee for rural areas; tax on goods and services consumed in hotels, etc.):

Complaint Summary: (Please describe the event (including a chronology of events, dates, etc.) and the grievance sustained, namely: When did the action you are now complaining about take place? What happened? Where did it happen? Who was involved? How were you affected? What other steps you have taken to resolve the issue?)

Use additional sheets of paper, if necessary, and attach copies of relevant documents and correspondence exchanged with the organisation(s) under complaint.)

Action required: (What do you want us to do to put the things right?) _____

I/We, _____, being the complainant(s), acknowledge the content of the Notes below and confirm that the information presented above is true and correct.

Date : _____ Signature: _____

Office Use only				
Received by		Date		
Complaint lodged	In person	Post	E-mail	Phone
Date action taken				
Action taken				

**Notes :**

1. The complainant consents to:
 - Revenue Complaints and Information Unit copying this complaint form and any other information from the complainant, including his/her personal data, to any party concerned for the purpose of processing this complaint (please see Note 2 below); and
 - any party concerned providing the complainant's personal and other relevant information to facilitate Revenue Complaints and Information Unit's processing of this complaint.
2. Notwithstanding Note 1(a) above, the complainant may, by stating his/her wish clearly in this complaint form, withhold consent to the disclosure of his/her identity to the party complained against. However, in this circumstance Revenue Complaints and Information Unit may not be able to process the complaint satisfactorily or at all.
3. All personal and other data submitted will only be used for the purposes which are directly related to the carrying out of the functions of Revenue Complaints and Information Unit. The complainant has the right to request access to and correction of personal data.
4. The original of this complaint form and any material provided will be at the disposal of Revenue Complaints and Information Unit office and normally will not be returned to the complainant.
5. Under its current mandate Revenue Complaints and Information Unit may investigate complaints against revenue generating agencies within Lagos State, LGCs/LCDAs and other bodies authorised to collect revenue.
6. Revenue Complaints and Information Unit may, if necessary, ask the organisation(s) under complaint to respond to the office and the complainant in parallel. Revenue Complaints and Information Unit will examine such response, the complainant's view on the response (if any) as well as any other relevant information/evidence, before concluding its inquiry into the case.
7. This Office has a Complainants Charter setting out our commitments as well as complainants' responsibilities. Please visit the website of the Lagos State Government at <http://www.lagosstate.gov.ng> for the details.

Please send the completed form to:**Revenue Complaints and Information Unit****by email: satax@lagosstate.gov.ng; or revcomplaint@yahoo.com****by post or courier:****You can also call or send text messages to: 08066650688; or 07087715593**

3.6 Appendix 6 – Training Needs Assessment Questionnaire

Training Needs Assessment Questionnaire

Purpose

The purpose of this questionnaire is to find out your views with respect to your job performance and the knowledge and skills required so as to gather information about the training needed for effective performance of your current and future responsibilities. Please take a few minutes to complete this training needs assessment questionnaire. Your answers will be handled in the strictest confidence.

Thank you for your valuable input.

Instructions

Please respond to all questions.

Give your views honestly and frankly as possible as you can without consulting others.

Personal data

1. Your name: _____
2. Institution _____
3. Department _____
4. Position held _____
5. Sex
 male female
6. On what basis are you employed?
 Permanent full time contract
 Full time contract with trial period
 Temporary replacement
 Other (please be specific) _____
7. Please indicate how long you have worked for the Institution:
 Less than one year
 1-2 years
 3-4 years
 5-10 years
 more



8. Please indicate how long you have been involved with complains handling or resolution:

- Less than one year
- 1-2 years
- 3-4 years
- more

9. What are you involved with while performing your job as an officer of the institution/department (mark only the relevant ones from the list)?

- Receipt of written complaints (by letter, complaint form or e-mail)
- Receipt of complaints by SMS message
- Receipt of complaints by phone (telephone calls)
- Conducting meetings with complainants visiting the office
- Preparing cover letters (forwarding letters) to the relevant Agency
- Visiting relevant Agencies
- Investigation of complaints
- Resolving complaints
- Drafting positions on complaints
- Recording complaints (register keeping)
- Filing and/or storing complaint documents
- Compiling reports (statistical reports based on complaint-source and/or Agency-source, other reports)
- Collection and/or provision of information (please explain what you are assigned to do, e.g. processing of information queries not related to complaints):

- Other (please be specific, e.g. supervision of lottery, casino and pools betting operations in Lagos State, etc.):

10. How important are the following training topics for your job performance:

Topic	Very Important	Somewhat Important	Not Sure	Not Now	Not Important
Office Skills –Filing/ Record Keeping	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Report writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT Suite - Word, Excel & Email	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Time Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Communication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Client Service Delivery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Complaints review procedures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue Laws and Procedures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Negotiation Skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledge transfer/management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coaching and mentoring	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conflict management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Risk management and decision making	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interview and questioning techniques	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performance appraisal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

11. From the areas listed above select your top five priorities (may be areas related to your current job requirements or such you feel you need more training on):

1. _____
2. _____
3. _____
4. _____
5. _____

12. Is there other training you consider relevant for your job performance that is not listed above but you would like to see it covered in your future training program? (please be specific)



13. Please select the most convenient time for you to attend training programs:

- 10:00am - 12:00pm
- 3:00pm - 5:00pm
- Other (from – to) _____

14. Please select the most desirable day for you to attend training programs:

- Monday
- Tuesday
- Wednesday
- Thursday
- Friday

15. Which method of training do you feel would be most effective:

Method of training	Not Very Effective	Somewhat Effective	Very Effective
Classroom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Workshop	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Seminar	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

16. Have you attended any training/conferences/workshops during the last 2 years?

- No
- Yes If yes, please complete the table below

(extend the list if necessary):

Year	Type of training event (training course, seminar, workshop, on the job training, etc.)	Delivered by (e.g. LIRS, GEMS3, etc.)	Financed by (e.g. by RCIU, by you, etc.)	Subject matter/ topics covered

17. Please provide any suggestions on how we can better support your individual training needs.

Thank you for your participation in this questionnaire. Your candid input and time are appreciated.

3.7 APPENDIX 7 – COMMUNICATIONS STRATEGY

Objectives

The communications strategy has been developed with the intent to enhance the reputation of the RCIU as an independent, committed, responsible, public service-oriented intervention agency striving for delivery of better quality public services through the use of appropriate advocacy and outreach instruments. More specifically, it proposes to:

- Further strengthen the credibility of the RCIU by highlighting efforts being made to redress public grievances
- Reach out to stakeholders and solicit their active support in helping the RCIU achieve its targets and objectives for improving services
- Identify key instruments and channels for regular, effective communication with target audiences
- Consistently interact with stakeholders on performance of the RCIU as well as on new initiatives undertaken

The Process

In order to achieve the stated objectives, a five-stage process is proposed, involving:

- Situation review and identification and segmentation of audiences
- Developing an effective mix of communication instruments and media
- Preparation of appropriate content
- Mobilizing stakeholders and creating capacity for implementation
- Designing mechanisms for supervision and evaluation

1. Situation Analysis

The RCIU operates within an environment that provides a unique context to its activities. This environment provides opportunities to the RCIU while posing some threats to it. A Communications Strategy, like any other functional strategy, should be formulated with due regard for the environment in which the organization operates. We have therefore identified the dimensions of the environment mentioned below as those impinging the most on the activities of the RCIU. The aspects of the environment considered are as follows:

- Political environment
- Economic environment
- Socio-cultural environment
- Technological environment
- Legal environment
- Public landscape environment

2. SWOT Analysis

A review of the internal capabilities and resources of the RCIU as well as the analysis of its external environment revealed the RCIU's strengths and weaknesses, the opportunities available to it and threats confronting it.



Strengths	Weaknesses
<ul style="list-style-type: none"> • Strong political leadership and support • Committed Staff • Reputation for pushing for results • Established work procedures 	<ul style="list-style-type: none"> • No Standard Operating Procedure (SOP) manual • Understaffed • Established procedures not comprehensive • No induction programme • Staff not trained • Inadequate resources • Organisation structure inappropriate • Personnel lack media experience
Opportunities	Threats
<ul style="list-style-type: none"> • Increasing sophistication of citizens • Growing Need for its services • Donor partners support • Stakeholder Goodwill • Trainable staff 	<ul style="list-style-type: none"> • Potential conflict with revenue agencies • Nigerian culture of “let sleeping dogs lie” • Location can be inaccessible to illiterates/poor • Unfair competition for resources • Ability of revenue agencies to frustrate the Unit • Inadequate legal backing • Huge demographic jurisdiction

3. Goals and Objectives

The overall goal of the communications strategy is “promote taxpayers’ awareness of their right to fair hearing of their complaints about revenue administration, without litigation and at no cost, and educate them on revenue law, procedures and processes in order to enhance voluntary compliance with revenue obligations”

3.1. Partnership objectives

1. Within 1 year, revenue agencies to codify and make available to the RCIU their enforceable complaints resolution mechanism and timeline
2. Within 2 years to secure sponsorship support from donor partners for annual training of the staff of the RCIU
3. Within 2 years to secure donor support for the annual stakeholder workshop as a forum for information and experience sharing designed to continuously improve the performance of the RCIU
4. Within 2 years, evolve a peer review mechanism to upgrade the service standards of the RCIU through a partnership with reputable international ombudsman offices
5. Within 3 years develop the skills of the RCIU to enable it offer technical assistance to other complaints agencies locally

3.2. Communication objectives

The communication objectives are:

Short Term

- To achieve within 1 year a 10% awareness level amongst the taxpaying population of the rights to complain and the role of the Revenue Complaints & Information Unit in the process.
- To increase by 100% within 1 year the number of complaints handled and concluded.
- Partner with all revenue generating agencies and local government authorities within a year in order to

improve their operational policies, processes and procedures and prevent, reduce, anticipate and proactively resolve tax/levy payer's challenges and complaints as part of an overall strategy of voluntary taxes and charges compliance

- Achieve a 300% increase in the number of people within a year to whom specific information is provided on existing and prospective laws, regulations, processes, procedures including redress mechanisms relating to fees, levies, charges, taxes
- To conduct an annual week-long enlightenment campaigns on tax/levy/fee laws, procedures and processes.

Medium Term (Years 2 -3)

- To achieve within 1 year a 25% awareness level amongst the taxpaying population of the rights to complain and the role of the Revenue Complaints & Information Unit in accomplishing this.
- To increase the phase 1 (short term) number of complaints handled and concluded by 100%
- To achieve a half-yearly interface with all revenue generating agencies and local government authorities in order to improve their operational policies, processes and procedures
- To increase the phase 1 (short term) figure of the citizens provided specific information by 200%
- To increase to two, the frequency of the week-long revenue administration enlightenment campaigns

Long Term (more than 3 years)

- To achieve at least 50% awareness level amongst the taxpaying population of the rights to complain and the role of the Revenue Complaints & Information Unit in accomplishing this.
- To increase the phase 2 (medium term) figure of complaints handled and concluded by 50%
- To achieve a quarterly interface with all revenue generating agencies and local government authorities in order to improve their operational policies, processes and procedures
- To increase the phase 2 (medium term) figure of the citizens provided specific information by 67%
- To continue the bi-annual week-long revenue administration enlightenment campaign

4. Target audience

The target audience can be broadly classified into two categories: primary and secondary audiences. The classification can also be approached from the perspective of closeness to the RCIU in which case we would have both external audiences and internal audiences. Each of these segments would require communication messages, approaches, instruments and channels that are appropriately aligned with their respective information and communication needs.

Primary Audiences

1. General public
2. Revenue Agencies and Local Governments
3. Civil society organizations, including private sector organizations and professional bodies
4. Employees

Secondary Audiences

1. Media
2. International donor partners

The audience can also be classified into



External Audience

- Small and Medium scale enterprises
- Market women and men
- Artisans and Tradesmen
- Professionals
- Large scale businesses
- Civil Society
- Media
- State level revenue generating agencies- LIRS, LASAA, LRC
- Individuals and groups
- Loose associations and registered/incorporated entities
- Uneducated masses
- Sophisticated elites and their organizations

Internal Audience

A few of the instruments planned for external audience will also be relevant for the internal audiences. However, there are some other instruments which are especially suitable for communication with this segment: These are:

- Quarterly meetings with all staff to enable mutual sharing of information and discussion on progress, issues and status of implementation of various activities and initiatives.
- Publishing of a Monthly newsletter for electronic distribution which would contain data on RCIU's performance, acknowledge star performers, provide information on events, meetings in offices and provide summaries of important findings

5. Strategies, Tactics and Key Messages

The strategies will involve engagement of gatekeepers to open doors, partnership with civil societies for advocacy and sensitization support, and endorsement/testimonies by credible public figures. The tactics/platforms will span television and radio, text messages, email, websites, stickers etc.

"To be heard on tax or levy matters, fairly and at no cost – your right!"

"Is a tax or levy unlawful or inflated? Don't pay, complain!"

"Know your tax and levy rights and wrongs"

"Every tax or levy has its appeal procedures. Talk to us"

"No Taxation or levying without complaints rights"

"Why should you pay that tax or levy? Ask!"

"The Revenue Complaints and Information Unit cares and listens to your tax and levy issues"

"Coercion is not tax or levy enforcement"

6. Budget

The budget for the communications strategy spanning the short to long term is It is highly likely that only a part of the budget is obtained through donor support. The limitations on the support are likely to be related to specific application and choice of tactics as well as compliance with gender and cultural sensitivity considerations.

7. Risks and issues

Communication activities including the strategies, tactics and messages can expose the RCIU to risks

of various kinds, from diverse sources and with different stakeholders. It is necessary to be alert to this possibility and therefore to prudently anticipate these risks and take proactive mitigating measures.

Some of the potential risks identified include:

Political risks: the RCIU operates in a politically sensitive environment. Hence its actions can be easily misconstrued as being politically calculated to impair the political interests of some groups especially the political heads of any revenue agency or local government authority.

Reputation risk: every organization is always in danger of damage to its reputation. The RCIU is no exception. It must therefore conduct itself and also communicate its activities with adequate regard for the preservation of its reputation. It should therefore not raise undue expectations and/or lay claim to false achievements.

Stakeholder risk: This is the risk of damage to the reputation and profile of any of the revenue generating agencies and local governments. This can stem from statements that are construed to cast aspersion on the competence, objectives and good faith of any of these agencies or authorities.

Socio-cultural risk: Nigeria, of which Lagos is a microcosm, is a very diverse entity. Consequently, public policies must reflect the diversity of culture, economic opportunities, tribe and so on. Gender is also another factor that merits consideration. Hence messages from the RCIU should respect the sensibilities of various groups within the state. It is crucial that the RCIU's messages, including the audio-visual representations, should not portray poorly any tribe, social or occupational group, economic class etc.

The risks identified can be mitigated by diligently making genuine consultation and obtaining comments on proposed promotional materials to afford a thorough assessment of their possible perception by various stakeholders.

8. Implementation

The implementation of the communication strategy will be spread over three phases as described below.

Short Term (Aug - Dec 2014)				
Tactic	Target Audience	Short Term	Cost (=N=)	Responsibility
Bulk SMS	Market Women/Artisans	Aug-2014	xxx,000.00	SATR
Email/Telephone helpline	Professionals	Sep-2014	xxx,000.00	=
Car stickers	General Public	Nov-2014	xxx,000.00	=
Handbills/Flyers	Market Women/Artisans	Nov-2014	xxx,000.00	=
PPDs (endorsers and influencers)	Prof Advisers, OPS, BMO	Aug-2014	xxx,000.00	=
			xxx,000.00	



Medium Term (Jan 2015 - Dec 2016)				
Tactic	Target Audience	Medium Term	Cost (=N=)	Responsibility
Bulk SMS	General Public	Jan-2015	xxx,000.00	SATR
Email/Telephone helpline	General Public	Jan-2015	xxx,000.00	=
Car stickers	General Public	Jan-2015	xxx,000.00	=
PPDs (endorsers and influencers)	Prof Advisers, OPS, BMO	Jan-2015	xxx,000.00	=
PPDs (with potential complainants eg SMEs)	General Public	Mar-2015	xxx,000.00	=
Email marketing	Professionals	Mar-2015	xxx,000.00	=
Handbills/Flyers	Market Women/ Artisans	Mar-2015	xxx,000.00	=
Website Ad	General Public	Mar-2015	xxx,000.00	=
			xxx,000.00	

Long Term (From Jan 2017)				
Tactic	Target Audience	Long Term	Cost (=N=)	Responsibility
Bulk SMS	General Public	Jan-2017	xxx,000.00	SATR
Email/Telephone helpline	General Public	Jan-2017	xxx,000.00	=
Car stickers	General Public	Jul-2017	xxx,000.00	=
PPDs (endorsers and influencers)	Prof Advisers, OPS, BMO	Feb-2017	xxx,000.00	=
PPDs (with potential complainants eg SMEs)	General Public	Mar-2017	xxx,000.00	=
Email marketing	Professionals	Jan-2017	xxx,000.00	=
Handbills/Flyers	Market Women/ Artisans	Mar-2017	xxx,000.00	=
Press Briefings (Quarterly?)	General Public	Jan-2017	xxx,000.00	=
Radio/Tv jingles	General Public	Jan-2017	xxx,000.00	=
Newspaper Ads	General Public	Jan-2017	xxx,000.00	=
Website Ad	General Public	Jan-2017	xxx,000.00	=
			xxx,000.00	

9. Evaluation

The following will be evaluated:

Target audience. We need to monitor how effective we are in persuading our target audience to file complaints with the RCIU. We also need to identify the segments that readily accept our messages and even refer people to the RCIU.

Messages. It is crucial to know the messages that resonate with certain audiences and those that don't seem to have so much effect on them. We need to go further and understand why each message has that impact on them.

Strategies and Tactics. The relative success of each strategy eg Gatekeepers versus Civil Societies need to be evaluated. It is equally important to note the audience that best receive messages from civil societies. The reasons why certain audience take to certain strategies will enrich the information content of our evaluation activities to inform the design of future programmes.

Tactics Effectiveness

Target Audience	Awareness of message (eg sticker, radio, TV, SMS, website etc)	No of complaints, given exposure to message	Referrals, given exposure to message	Don't believe the message/trust the RCIU
Market women/men				
Artisans				
Professionals				
SMEs				
Large entities				

Message Effectiveness

	Very favourable opinion	Favourable opinion	Indifferent	Negative opinion	Very negative opinion
Message 1					
Message 2					
Message 3					
Message 4					
Message 5					

Strategy Effectiveness

	Very effective	Effective	Satisfactory	Not effective	Highly ineffective
Gatekeepers					
Civil Societies					
Profiling/ Testimonies					
Content Release					

Gatekeepers are organisations or individuals that open doors to some target audience (eg Association of Artisans).

Profiling/Testimonies focuses on an individual or an organization with desirable attributes (eg business success or leadership achievement) who then proceeds to speak in favour of the RCIU.

Content Release is a study of a relevant idea (eg in revenue administration in another jurisdiction), the discussion of its benefits as an effective solution mechanism for some social issues. The study then endorses the activities of the RCIU as a local example of the successful mechanism practiced abroad.



3.8 Appendix 8 - Complaints Work Reporting and Quality Review

Reports and statistics

Monthly reports: Monthly reports have to be compiled by the RCIU throughout the year. These reports provide means of controlling the work of RCIU on a monthly basis and summarize information on the complaints received, reports/forward letters/other decisions issued, outcomes in broad categories (e.g. resolved/not resolved) or any potential issues and problems faced during the respective month (e.g. overload, lack of processing capacity, unplanned leaves, etc.).

Annual report: This report has to summarize the yearly performance of the unit and has to be supported with statistical information for:

- Cases received and handled during the respective year;
- Types of complaints received (by organisation under complaint and by type of tax/levy/charge);
- Time taken to resolve, as measured against service standard;
- Outcomes in broad categories (e.G. Resolved/not resolved);
- Action taken/business improvement as a result of complaints;
- Pending cases transferred to the next year.

The RCIU reports and statistics are provided through the RCIU Head to the:

- The honourable commissioner for finance or the head of the reporting agency;
- Other parties as necessary (e.G. Governor, internal audit unit, organisations under complaint, etc.).

Quality review of complaint cases

Complaints quality review is needed as the issues decided by the Complaint Review Officers are usually complex and rest upon judgment and opinion, supported by the interpretation of the relevant legislation, on which reasonable people may hold different views. Position on such issues requires consideration of all relevant facts and law, timeliness of actions, and professional attitude in all actions taken ensuring respect of the complainant's rights throughout the whole process.

Complaints quality is evaluated by conducting reviews of closed cases. The selection of cases for review has to be done on random basis. These reviews provide significant benefits for the Special Adviser (Taxation and Revenue), the Head and all officers of the RCIU. Specific benefits include:

- Ensuring complainants' rights are protected;
- Improving quality of the decisions issued;
- Increasing consistency of the decisions;
- Allowing identification of training needs for complaint review officers;
- Identifying reasons for backlog of cases and lack of processing capacity;
- Providing feedback to management on areas requiring improvement in the complaint review process.

The quality standards for review include:

Quality Standard	Includes review of the following
<p>Respecting complainants' rights Measures whether the Complaint Review Officers timely communicated with the complainant in an appropriate and professional manner.</p>	<ul style="list-style-type: none"> • Whether the complainant was kept informed throughout the complaint review process; • How the complainant's rights were observed in the complaint review process; • Whether the confidentiality of the complainant's information is respected; • How the complainant's needs were addressed; and • How the complainant was advised of his rights and obligations.
<p>Analysis of Facts and Law Measures whether the Complaint Review Officer considered the case on procedural grounds and on its merits</p>	<ul style="list-style-type: none"> • Whether the decision is consistent with the legal authority given to rciu; • Is the decision supported by a well-reasoned analysis of facts and law; and • Whether the conclusions reached are expressed in a legally correct manner.
<p>Accuracy of conclusions Measures the accuracy of the conclusions reached by the Complaint Review Officers assigned to the case and whether sufficient information was collected for the case resolution.</p>	<ul style="list-style-type: none"> • Whether the information available was sufficient for the case resolution; • If not sufficient, whether the additionally requested data was relevant to the matter in dispute; • Whether the conclusions reached based on the information presented are correct, • Whether the citations of the legal provisions relevant, etc.
<p>Adequacy of decision Measures whether the report adequately explains and documents the reasons for the decision taken.</p>	<ul style="list-style-type: none"> • Whether the report is properly drafted; • Whether the report adequately addresses all issues in dispute in a clear, concise and professional manner with sufficient detail; • Whether statements that are part of the report are presented in a logical way; • If the approved procedures have been followed and the required standard documents have been used.
<p>Timeliness of actions Measures the timeliness of actions taken by the RCIU's officers involved with the case resolution and the use of time relative to the complexity of the issues involved.</p>	<ul style="list-style-type: none"> • Whether the timeframe for review of the complaint and issuance of report/forward letter or other document was met; • What were the actions taken during this time span and whether they are appropriate for the case resolution; • Where actions are not initiated timely who is the officer in default and why the delay occurred; • Whether the time applied is commensurate with the work performed; and • How the rciu head and complaint review officers keep the case moving throughout the whole review process.



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