



## YOBE STATE GOVERNMENT

*An Executive Order on the establishment of  
Grievance Redress Mechanism for trade related  
matters.*

*December, 2023*

Executive Order No. 002 of 21<sup>st</sup>..... day of December, 2023

**An Executive Order on the establishment of Grievance Redress Mechanism for trade related matters in Yobe State.**

**WHEREAS:** The Yobe State Government is to promote efficient, fair and transparent trading environment in Yobe State.

**NOW THEREFOR** by the authority vested in me as Executive Governor of Yobe State by the Constitution of the Federal Republic of Nigeria 1999 as amended and in order to promote efficiency, fairness and transparency trade environment in Yobe State, it is hereby ordered as follows:

**Section 1. Establishment.** The Yobe State Grievance Redress Mechanism for trade related matters is hereby established.

**Section 2. MDAs mandated for establishment of the GRM.** The Ministry of Commerce, Industry and Tourism, the Ministry of Finance and Economic Development and Yobe State Revenue Service are mandated to establish a Grievance 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).

**Section 3. Establishment and Composition of the GRP.**

There is hereby established a Grievance Redress Panel (GRP) (herein



after referred to as the Panel) for the Ministries, Departments and Agencies (MDAs) as specified in section 2 above and shall consist of the followings: -

- (a) An accredited representative of Ministry of Commerce Industry and Tourism;
- (b) An accredited representative of Ministry of Finance;
- (c) An accredited representative of Ministry of Finance;
- (d) An accredited representative of Yobe State Internal Revenue Service;
- (e) The Legal adviser of Yobe Internal Revenue Service; and
- (f) An independent arbitrator or mediator to be appointed by the Attorney General and Commissioner Ministry of Justice.

#### ***Section 4. Functions of the GRP.***

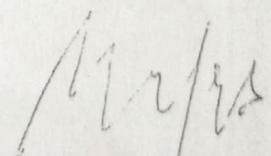
- a. Create and publish SMS/Hotline/email channels to lodge or make complaints to the Panel by traders;
- b. Establish a Grievance Redress Desk at the Head Office of the Service and all the tax stations within the State;
- c. Receive complaints from taxpayers in the State through any of the created channels; and
- d. Resolve all complaints within thirty (30) days from the date of receipt of such complaints.

#### ***Section 5. Lodge a complaints before the GRP.***

- a. An aggrieved taxpayer, trader or organization (complainant) may lodge a complaint to the Panel, relating to an act or omission for a tax official in respect of collection and payment of revenue to the State;
- b. The complainant 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;

- c. Complaints may also be registered at the Grievance Redress Desk domicile with the Ministry of Commerce, Industry and Tourism in the State through the use of Grievance Redress Form (FORM GRF 01)
- d. 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 GRF 01) or its equivalent electronic form;
- e. Complaint shall be lodged to the panel not later than thirty (30) days from the date the subject matter of the complaint(s) occurred;
- f. All complaints received through the Grievance Redress Desk at the tax stations shall be referred to the Grievance Redress Desk at the Head Office of the Service not later than seven (7) days from the date of lodging the complaints;
- g. The Panel shall meet at least once every two (2) weeks to resolve all registered pending complaints before the panel;
- h. The notice of hearing of a complaint shall 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.

Issued under my hand this ..... 21<sup>st</sup> ..... Day of ..... Dec. .... 2023.

  
Hon. Mai Mala Buni con  
The Executive Governor  
Yobe State