



OFFICE OF THE GOVERNOR

GOVERNMENT HOUSE,
P. M. B. 2066, YOLA, ADAMAWA STATE

ADAMAWA STATE EXECUTIVE ORDER No. 5. OF 2023

EXECUTIVE ORDER ON THE ESTABLISHMENT OF A GRIEVANCE REDRESS MECHANISM FOR TRADE RELATED MATTERS

WHEREAS, It is the policy of Adamawa State Government to promote efficient, fair and transparent trading environment

NOW THEREFORE I 'RT. HON. AHMADU UMAR FINTIRI, GOVERNOR OF ADAMAWA STATE, BY VIRTUE OF THE AUTHORITY VESTED IN ME BY THE 1999 CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA AND THE LAWS OF ADAMAWA STATE, HEREBY ORDER AS FOLLOWS:

- I. The Ministry of Commerce & Trade (MCT), the Adamawa State Board of Internal Revenue Service (BIRS), with the inclusion of other agencies concerned with trade and trade-related tax, fees, levies 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).
- II. There is established for MCT and BIRS a **Grievance Redress Panel (GRP)** (hereinafter referred to as the Panel) which shall consist of;
 - a. An Accredited Representative of MCT
 - b. An Accredited Representative of ADBIRS.
 - c. The Legal Adviser and/or Legal Officer of the ADBIRS.
 - d. An independent Arbitrator/Mediator to be appointed by the Attorney General and Commissioner of Justice.
- III. The functions of the Grievance Redress Panel shall be to:
 - 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.
 - d. Resolve all complaints within thirty (30) days from the date of receipt of such complaints.
- IV. An aggrieved taxpayer, trader or organization (complainant) may lodge a complaint to the Panel, relating to an act/omission of a tax official in respect of collection and payment of revenue to the State.
 - V. The complaint may be made orally or in writing through any of the designated SMS/hotline/email published by the panel on the website of the Service for reporting complaints.
 - VI. Complaint(s) may also be registered at the Grievance Redress Desk located at the Ministry of Finance or Ministry of Justice or any of the Tax Stations within the State, through the use of Grievance Redress Form (**FORM GRF 01**).
 - VII. 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**.
 - VIII. Complaint(s) shall be lodged to the Panel not later than 30 days from the date the subject matter of the complaint(s) occurred.
 - IX. All complaints received through the Grievance Redress Desk at the Tax Stations must be referred to the Grievance Redress Desk at the Head office of the service not later than 7 days from the date of lodging the complaints.
 - X. The Panel shall meet at least once every two weeks to resolve all registered pending complaints before the Panel.
 - XI. The Notice of Hearing of a complaint must be issued to the complainant and the respondent at least seven (7) days before the date of the proceedings before the Panel where the appearances or representations from the parties are required for final resolution of the complaint.

THIS EXECUTIVE ORDER SHALL TAKE EFFECT TWO WEEKS FROM THE DATE OF ISSUANCE OF THIS ORDER.

ISSUED UNDER MY HAND THIS 01.....DAY OF December....., 2023,
EFFECTIVE TWO WEEK FROM THE DATE OF ISSUANCE.

Ahmadu Umar Fintiri

Rt. Hon. Ahmadu Umar Fintiri
Executive Governor
Adamawa State