



**EXECUTIVE ORDER (NO. EO/BOS/02 OF 2023)**

**TO: ALL MINISTRIES, DEPARTMENTS AND AGENCIES**

**SUBJECT: EXECUTIVE ORDER ON THE ESTABLISHMENT OF A GRIEVANCE REDRESS MECHANISM FOR TAX AND TRADE-RELATED MATTERS**

**PREAMBLE:**

WHEREAS, it is the policy of the Lagos State Government to foster a conducive business environment through the promotion of transparency, accountability, and equitable resolution of grievances arising from trade-related interactions within the State;

AND WHEREAS, the State recognizes the critical importance of accessible and effective grievance resolution mechanisms in enhancing investor confidence and improving the ease of doing business;

**NOW, THEREFORE, I, BABAJIDE OLUSOLA SANWO-OLU, EXECUTIVE GOVERNOR OF LAGOS STATE, PURSUANT TO THE AUTHORITY VESTED IN ME UNDER THE LAWS OF LAGOS STATE DO HEREBY ORDER AS FOLLOWS:**

**1. ESTABLISHMENT OF GRIEVANCE REDRESS MECHANISM**

The Lagos State Internal Revenue Service (LIRS) and all other Ministries, Departments, and Agencies (MDAs) responsible for trade, taxes, levies, and fees are hereby directed to establish a Grievance Redress Mechanism (GRM) to address and resolve complaints from traders, business operators, and taxpayers in a timely and transparent manner.

**2. CONSTITUTION OF THE GRIEVANCE REDRESS COMMITTEE**

LIRS shall establish a Grievance Redress Committee (the "Committee"), which shall be composed of the following members:

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- a. A duly nominated representative of the Ministry responsible for commerce and trade in the State;
- b. A representative of the Lagos State Internal Revenue Service (LIRS);
- c. The Legal Adviser or designated Legal Officer of LIRS;
- d. An independent Arbitrator or Mediator to be appointed by the Honorable Attorney-General and Commissioner for Justice.

### **3. FUNCTIONS OF THE COMMITTEE**

The Committee shall be responsible for:

- a) Providing dedicated complaint channels, including SMS, hotline, and email, for lodging trade-related grievances;
- b) Establishing Grievance Redress Desks at all LIRS tax offices and stations;
- c) Receiving and acknowledging complaints submitted through any approved channel;
- d) Resolving all complaints within thirty (30) days from the date of receipt;
- e) Ensuring fairness, transparency, and impartiality in all proceedings and resolutions.

### **4. LODGING OF COMPLAINTS**

- a) Any aggrieved trader, taxpayer, or organization may lodge a complaint relating to any act or omission by a tax official or trade-related agency in the discharge of their duties.
- b) Complaints may be submitted orally, in writing, or electronically through the published channels.
- c) Oral complaints must be documented using the Grievance Redress Form (GRF 01) or its electronic equivalent by the receiving officer.
- d) Complaints shall be filed within thirty (30) days of the occurrence of the subject matter.

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- e) Complaints received at any Tax Station or Ministry shall be forwarded to the Head Office of LIRS within five (5) working days.

## **5. COMMITTEE MEETINGS AND HEARINGS**

- a) The Committee shall meet at least once every two weeks to review and resolve all pending complaints.
- b) Where a hearing is required, written notice shall be issued to both the complainant and respondent at least seven (7) days prior to the scheduled hearing date.
- c) The Committee shall make all reasonable efforts to ensure amicable resolution and redress in accordance with due process.

## **6. EFFECTIVE DATE**

This Executive Order shall take effect immediately and shall be fully operational within two (2) weeks from the date of issuance.

**GIVEN UNDER MY HAND AND SEAL THIS 14<sup>th</sup> DAY OF SEPTEMBER 2023.  
IN LAGOS STATE, NIGERIA.**

A handwritten signature in red ink, appearing to read "Babajide", is written over a dotted line.

**MR. BABAJIDE OLUSOLA SANWO-OLU**  
GOVERNOR OF LAGOS STATE