

**NIGERIA
GOVERNORS'
FORUM**



HelpDesk

SETTING UP KEY UNITS FOR TAXPAYER SERVICE DELIVERY

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Foreword

The Nigeria Governors' Forum (NGF) has continued to play an active role in strengthening institutional and governance systems at the subnational level. This support has been through the provision of evidence to influence policy formulation and implementation, the development of knowledge resources to strengthen the implementation of reforms and the delivery of platforms for peer learning in areas such as economic development, public financial management, health, human resource management and citizens engagement amongst others.

To strengthen the reform environment and fast track full domestication of commendable practices across the 36 States, the NGF Secretariat regularly develops guides for implementing State-level reforms based on extensive experience in peer reviewing the 36 States since 2009. This has significantly improved the way State Governments are run and the governance climate in the country.

We encourage States to adapt the approaches documented in this guide given that they have worked in many States. The guide is used by the NGF Secretariat to build the capacity of State governments in strengthening domestic revenue mobilization. It has served as a functional tool at different administrative levels, in the design, implementation and monitoring of sub-national tax reforms.

Asishana Bayo Okauru Esq
Director General Nigeria Governors' Forum

Prelude and Acknowledgement

The HelpDesk is a technical support programme instituted by the Nigeria Governors' Forum (NGF) to support States in improving their development performance by providing demand-based technical assistance in the areas of public financial management (PFM) and domestic financing (Internally Generated Revenue).

This guide provides step-by-step guidance on the domestication of best practices in setting up key units within the State Internal Revenue Service for Taxpayer Service Delivery. These include the Taxpayer Services Unit, Tax Compliance Unit and Tax Complaints Unit and the Strategic Communications Unit. The guide provides detailed consideration for assigned responsibilities, human resources requirements and interdepartmental relations necessary for effective taxpayer service delivery.

The guide is prepared by a team led by Olanrewaju Ajogbasile supported by Kenechukwu Ndeche, Dr. Mark Abani, Zubaida Abiola and David Nabena.

ACRONYMS AND ABBREVIATIONS

BOJA	Best of Judgement Assessment
CITN	Chartered Institute of Taxation Nigeria
CGT	Capital Gains Tax
COVID-19	Corona Virus Disease- 2019
FAQs	Frequently Asked Questions
FIRS	Federal Inland Revenue Services
GIS	Geographic Information System
HNWI	High Net-Worth Individual
HR	Human Resources
ICAN	Institute of Chartered Accountants of Nigeria
IT	Information Technology
JTB	Joint Tax Board
MDAs	Ministries, Departments & Agencies
M&E	Monitoring and Evaluation
MS	Microsoft
NGF	Nigeria Governors' Forum
NORA	Notice of Refusal to Amend
PAYE	Pay As You Earn
PFM	Public Financial Management
PIT	Personal Income Tax
PR	Public Relations
SCU	Strategic Communications Unit
SD	Stamp Duties
SIRS	State Internal Revenue Services
SMART	Specific, Measurable, Achievable, Realistic and Time bound
SWOT	SWOT (Strength, Weakness, Opportunities and Threats)
TAT	Tax Appeal Tribunal
TCU	Tax Compliance Unit
TIN	Tax Identification Number
TPS	Taxpayer Services
TSU	Taxpayer Services Unit
USSD	Unstructured Supplementary Service Data
UTIN	Unique Tax Identification Numbers
VAIDS	Voluntary Assets and Income Declaration Scheme
VOARS	Voluntary Offshore Assets Regularization Scheme
WHT	Withholding Tax

SECTION ONE: TAXPAYER SERVICE DELIVERY

Taxpayer service delivery is an essential aspect of tax policy, administration and collection which seeks to optimize tax compliance by providing assistance to taxpayers in areas such as tax returns filing, tax computation, tax audit processes, the applicability of direct and indirect taxes to local and international transactions, etc.

These services are typically performed through registration/walk-in centres, taxpayer education/outreach programmes, call centres, electronic channels, advert campaigns, letters, instruction manuals and walk through guides, taxpayer information management systems, taxpayer service charters and audit interviews.

The success or failure of taxpayer service delivery is usually measured through taxpayer satisfaction surveys or questionnaires and the compliance level of taxpayers.

Generally, the units associated with taxpayer service delivery include:

- a. Taxpayer Services Unit
- b. Taxpayer Compliance Unit
- c. Taxpayer Complaints Management Unit
- d. Strategic Communications Unit

Taxpayer service delivery is achieved by fostering, not enforcing tax rules on taxpayers. It is vital that taxpayer services are taxpayer-centric, considering perspectives of the taxpayers and not solely the internal plan of the tax authority and interpretations of the law.

1.1 KEY PERFORMANCE DRIVERS FOR TAXPAYER SERVICE DELIVERY

As the tax authority embarks on a review of its institutional structure and process design to deliver better services to taxpayers, it must consider the following factors:

1. Political ownership and support

For a tax authority to succeed, it must receive tangible and continuous support from the highest level of decision makers. Their support reflects that there is a high degree of ownership and commitment to the transformation of the revenue service for better service delivery. Not only will this contribute to raising the credibility and standing of the authority in the eyes of the public, it will also impress upon the organization, the strategic role it is expected to play in meeting the government's revenue objectives.

2. Strong leadership and competent management

Strong and visionary leadership supported by effective management are needed to translate revenue aspirations into visible results. As such, the management team plays

a key role in steering the change process and enhancing performance in the tax authority. To this end, the management team of the revenue service must comprise of persons with strong experience and a proven record in revenue mobilization - including tax administration, procedures, processes, and enforcement. Where certain skills are lacking, the management team may take on associated certifications and training courses to build their capacity e.g. Chartered Institute of Taxation Nigeria (CITN) training courses, Joint Tax Board (JTB) Inspectors training 1 and 2, etc. In addition to the qualifications and capabilities of the management team, the tax authority will function optimally where a competent and committed Board is able to steer its strategy, while assuring accountability to its stakeholders.

3. Fit-for-purpose strategy, mission, vision, and goals of the tax authority

The mission and vision of any department/unit within the revenue service must be clearly outlined, specific and measurable. Ideally, the senior management of the tax authority is responsible for the development of the strategic plan that will drive the tax authority. The strategy must be in congruence with the government's revenue plan and should clearly articulate how it will achieve its objectives. This strategy must be assessed each year and adjusted accordingly to suit the objectives of the government, which may change from time to time.

The goals of each unit under the revenue service must be clearly articulated and communicated such that it is known and understood by every staff of the unit. Where the overarching goal is well understood, each member of staff will be better positioned to contribute to the success of the tax authority.

4. A culture of performance and integrity

The tax authority must develop and instil a culture of performance and integrity. This will create an environment that will nurture professionals, and in the process create a respectable organization. It will also give impetus for the development of a performance management system which is essential for reinforcing individual accountability

The management needs to establish guiding policies, processes, and procedures for how staff members are expected to perform and conduct themselves. This will help in developing a corporate identity and a sense of ownership among staff. The management should recognise, reward, and encourage high performance among staff so that they feel that they are part of the larger responsibility. Equally, the highest standards of integrity should be impressed on staff at all levels to improve performance and maintain zero tolerance for corruption. All staff must recognize that

the greatest risk to the tax authority is the loss of legitimacy, and that any allegation of corruption could quickly undermine the confidence and support of the public.

5. Developing technical capabilities

The management should ensure it develops and adopts a robust training & development plan aimed at progressive strengthening the technical capabilities of Staff members to deliver effectively on their mandate. The management should also ensure that basic systems and procedures across operational departments are in place and that members of staff are able to carry out basic tasks effectively. Technology systems should be adopted to standardize the entire tax administration process with a focus on improving overall efficiency and effectiveness. This will modernize the entire approach to tax administration to boost the organization's revenue collection capability, while at the same time reducing costs and raising service standards. In developing the technical capabilities of the organization, attention must be given to:

- Ensuring that the maximum potential revenue of the jurisdiction is collected.
- Minimizing losses through error or fraud detection.
- Minimizing transaction costs.
- Serving taxpayers in a manner that is convenient and responsive to their needs, and
- Carrying out tasks in a manner that is fair, impartial, and transparent.

Building up these core technical capabilities should involve various aspects of organizational and staff development, most notably, getting structures right, developing staff competency and putting in place appropriate business processes (systems, procedures, information technology, etc.).

SECTION TWO: SETTING UP KEY UNITS FOR TAXPAYER SERVICE (TPS) DELIVERY

2.1 CRITICAL STEPS TO CONSIDER

The following steps are critical to setting up functional units for effective taxpayer service delivery:

Step 1: Strategic objectives and initiatives for associated units

The management of the tax authority is responsible for steering its operations including defining its mission, vision, strategic objectives, and overall policy direction. The head of each unit on the other hand is expected to cascade the parent objectives into unit objectives, goals and initiatives that will assist the Service achieve its goals. Their individual strategic objectives and initiatives guide the culture and functioning of their units.

The unit strategic objectives, goals and initiatives may be as extensive as possible, but should align with the overarching goals of the tax authority and government. It is important for the objectives and goals to be Specific, Measurable, Achievable, Realistic and Timebound (SMART).

Step 2: Define the culture of associated units

The management is responsible for implementing a culture that recognizes the value of taxpayer service delivery across associated units, requiring all staff to be committed to the cause. Directors and heads of sub-units should be the champions that ensure staff embrace a positive culture that values taxpayer service delivery.

Step 3: Assess the readiness of associated units

Once the strategic objectives, goals and initiatives of associated units have been mapped out, it is important to assess the strengths and challenges of the units in delivering services to taxpayers as outlined in the service standards of the tax authority. There are several ways to assess readiness but the most common method is using a SWOT (Strength, Weakness, Opportunities and Threats) analysis. Regardless of the type of tool employed, it is necessary to identify challenges and weaknesses internal and external to the tax authority that may affect the effective delivery of taxpayer services. The challenges could be financial, human, social, political, environmental, or even technological.

Step 4: Decide on stakeholders

Stakeholders are people who will work on, benefit from, or be impacted by the

objectives and operations of the associated units for the delivery of taxpayer services. It is important to identify who these people are, because getting them invested in the success of taxpayer service delivery will help the tax authority overcome obstacles that will arise in the future. Stakeholders should be identified through a proper planning process. Key stakeholder groups include the government, staff of associated units, other members of staff of the tax authority, tax professionals, taxpayers, business owners and the general public who need to either be informed or consulted on the strategic initiatives of the Taxpayer Service (TPS) function. While the associated units might identify large stakeholder groups such as business owners, it is important they identify specific individuals within the broader group that they want to engage. For example, if a strategic initiative is targeted at a particular sector, it is important to identify and engage with leaders in that sector prior to implementation.

Step 5: Set parameters for success

Small achievements add up to big successes. As the goals of TPS delivery are defined and refined over time, appropriate benchmarks for monitoring progress should be established. The readiness of associated units to perform certain initiatives key to the achievement of the overall objective should guide the process of setting its goals. The successes recorded in achieving set goals should also be shared widely amongst units and with the tax authority's communications office.

An example of parameters employed by the tax authority in evaluating the taxpayer service delivery include the total number of taxpayers assisted: face-to-face / telephone, average complaints and enquiry resolution time, total number of registered taxpayers, etc. Parameters are evaluated against set service standards by the tax authority for taxpayer services. Thus, if the quick resolution of tax issues is foremost on the minds of taxpayers, conditions may be set by management to ensure that tax reviews, audits and investigations are conducted and concluded within the shortest possible timeframe. It is also worth receiving feedback from the assessed taxpayer on their opinion of the review/audit at the end of the exercise.

Step 6: Plan assessments

Assessment of the efforts of associated units is a key component of realizing the TPS delivery goals of the tax authority. For example, assessment plans should include a way to decide which taxpayer education interventions are most useful in supporting tax literacy and taxpayer enlightenment. It is always good to establish base lines for selected measurement indicators to be able to ascertain improvement from implementing strategic initiatives.

Step 7: Categorization of sub-units and deployment of staff

The next step is segmentation of the associated TPS delivery units into smaller sub-units depending on the strategic objectives and initiatives of the organization. This is to ensure efficiency and accountability in performing duties and tasks within the service. The management, based on recommendations made by the directors of associated units, conduct the categorization of sub-units and deployment of staff ensuring skill alignment to responsibilities outlined for the sub-units.

Step 8: Orientation and training of staff

It is important that the staff of associated TPS delivery units receive adequate and relevant orientation and training, not only to learn more about their tasks within the unit, but understand the strategic objectives of the department within the larger organization. More importantly, the staff must be knowledgeable in tax law especially sections relevant to their work stream. Management must approve training and other staff regulations for orientation. It is important to note that where no expertise exists to deliver specific responsibilities or tasks key to TPS delivery, the tax authority may hire new staff to fill that role.

Step 9: Provision of necessary resources

Following the orientation and training of staff, adequate resources necessary for executing specific job roles should be provided in line with the strategic objectives and initiatives of associated TPS delivery units. This includes the right equipment, technology, etc. It is important to note that resources should be provided as quickly as possible to allow for a seamless transition from training to execution.

Step 10: Execution of tasks and objectives

In this step, the onus rests on the staff of associated TPS delivery units to execute their various tasks to deliver the strategic initiatives mapped out as necessary to meet the objectives set out by management. It is important that at regular intervals, performance appraisals are conducted within the units to ensure that the set objectives and service standards are being met. Where there is a negative variance, appropriate steps should be taken to evaluate the cause of the variance and if need be, implement strategies to solve the problem and mitigate future occurrence.

Step 11: Continuous improvements through feedback

Stakeholder feedback will show areas of strength and weakness in existing programs, policies, and service delivery. This is, however, only possible if good records of taxpayer feedback and perception of services offered by the tax authority are kept and the information is regularly analysed. Feedback reports should include the following:

- The amount of feedback
- The characteristics of the feedback (positive or negative) and whether they represent a particular demographic
- Specific issues, whether occurring just once or more often, that expose a weakness in TPS delivery processes or that raise questions about integrity or reputation of the tax authority.

Feedback can provide a rich source of information about how well the tax authority is performing and what improvements it could make. The information can point to problems with TPS delivery or to a need to improve how taxpayer services are delivered. To capture these broader considerations, the tax authority should ensure that the receipt of feedback is a central element of its business review process.

The tax authority should also regularly review and analyse its taxpayer service delivery function to assess the system for efficiency and effectiveness. Both quantitative measurement (for example, the number of negative/positive feedback received in each period) and qualitative measurement (for example, the degree of taxpayer satisfaction with the services) should be undertaken. The tax authority should publicly report on its performance against these standards.

2.2 KEY UNITS

Below are critical units to be instituted by the tax authority to ensure effective taxpayer services delivery.

2.2.1 TAXPAYER SERVICES UNIT (TSU)

The Taxpayer Services Unit plays a strategic role in the delivery of taxpayer services. The unit acts as the first point of contact for new taxpayers; providing appropriate registration forms, vetting the information provided by taxpayers and issuing Unique Tax Identification Numbers (UTIN) or Taxpayer ID to the taxpayers. The activities of the unit ease the onboarding of taxpayers to the tax system, by ensuring that they understand their rights and obligations as to maintain tax compliance. Furthermore, the TSU educates and provides clarification to taxpayers on different tax issues, in conjunction with other departments within the tax authority. For technical matters, the TSU redirects the inquiries to relevant departments equipped and trained to

handle such issues. This is to ensure that taxpayers receive adequate assistance that will help them comply with relevant laws and fulfil their tax obligations. Furthermore, the TSU is saddled with the responsibility of receiving tax filings and annual returns submitted by taxpayers, acknowledging the documentation, and forwarding them to the Tax Compliance Unit.

Due to the customer-facing role played by this unit, the staff working in this unit are expected to be effective communicators and possess good computer skills. They are also required to demonstrate an appreciable understanding of tax registration and filing requirements.

SCOPE / FUNCTIONS OF A TAXPAYER SERVICES UNIT

The TSU is a fully-fledged unit responsible for taxpayer education and registration. The effectiveness of the unit can be measured by the number of active taxpayers on the database of the tax authority amongst other evaluation parameters. The unit assists taxpayers with compliance by improving and simplifying tax procedures through information, assistance, and education. The unit is also under obligation to observe taxpayers' rights and take taxpayers' feedback, complaints, and perspectives into consideration.

To perform the above roles, the objectives of the TSU include taxpayer enumeration, facilitating the establishment of good taxpayer-tax authority relationship and identifying necessary improvements to motivate taxpayers' compliance. It is vital to also note that the unit is mandated to develop sensitization programmes in collaboration with other units including the communications unit to inform the taxpayers about their obligations, tax policies, programs, and initiatives.

In establishing a TSU, it is useful to note the importance of each process:

1. Registration

Taxpayers are registered by enumerating their details in a taxpayer database housed with the tax authority. Upon registration, a unique identifier number called the Tax Identification Number (TIN) is issued to taxpayers. The TIN is linked to every tax engagement the taxpayer has with the tax authority. The tax authority can use the TIN to sort taxpayers by tax type, compliance history and other categories embedded in the taxpayer information management system for analysis.

2. Education

Taxpayer education covers a wide range of activities and actors – from education programmes and campaigns to encourage tax compliance to sensitization

engagements with civil societies, business groups, trade associations and market unions who represent the interests of their members or taxpayers on tax issues. The TSU is responsible for driving taxpayer education, on behalf of the tax authority. For any education strategy to be effective, there must be a coordinated effort to address the low level of tax morale and improve tax literacy in the country. Recent studies indicate a link between tax morale and the perception of the quality of public services provided by government. As a result, taxpayers are willing to pay more taxes when they have received good quality public service. Hence, the tax authority should consistently build a link between taxes collected, public services and expenditures embarked on by the government to improve the quality of life for its citizens.

Many jurisdictions including the United Kingdom have chosen to increase general tax awareness in response to increasing demand for accountability and legitimacy of tax collection. Some of the awareness programmes are targeted at the wider population while others are with specific focus on the younger generation. This form of taxpayer education is introduced early and then continuously reinforced and enhanced throughout the lives of their citizens. Improved tax literacy in young people also features as a prominent, important objective in taxpayer education programmes. The intention is to improve young people's tax awareness and tax morale at important stages in secondary and higher education, before they transition into the next generation active taxpayers.

3. Conduct research on innovative strategies to improve enumeration and tax literacy

The TSU is responsible for identifying methods and strategies of improving taxpayer education and literacy, which would in turn deliver an increase in voluntary compliance. Some of the strategies that have been utilized by countries (with varying results) include:

- a. Holding tax talk shows, town halls or taxpayer days
- b. Developing and disseminating infomercials, tax curriculum/calendar
- c. Developing a taxpayer service charter
- d. Embedding on the SIRS website self-assessment guides and tax calculator
- e. Scheduling tax friendly visits to stakeholders, especially the informal sector
- f. Establishing tax clubs at different levels of formal education (predominantly secondary and tertiary levels)
- g. Prefilled tax assessment forms
- h. Use of USSD code for tax payment by informal sector taxpayers

- i. Use of PoSs for mobile payment and receipting.

2.2.2 TAX COMPLIANCE UNIT (TCU)

The Tax Compliance Unit (TCU) is a semi-autonomous specialized unit within the tax authority specifically aimed at addressing tax compliance including cases of evasion and fraud.

Tax compliance is every tax authority's greatest challenge and needs to be addressed strategically in an efficient manner as possible, through the best possible use of available resources. Considering that full tax compliance is non-existent in any tax jurisdiction today, it is of utmost importance to keep the level of non-compliance under control. Increases in the level of non-compliance can threaten the integrity of the tax system. Non-compliance with tax obligations by taxpayers especially non-payment or under remittance further undermines the ability of the government to raise revenue in an equitable and efficient manner. Individuals and businesses non-compliant with their tax obligations in effect shift their tax burden onto those taxpayers who comply with their tax obligations. This shift results in an inequitable distribution of the tax burden and is a disadvantage to those taxpayers that choose to comply with their tax obligations.

The compliance unit comprises of the income tax, enforcement, tax agreements, tax audits and investigation teams/sub-units. The income tax sub-unit deals with issuing of tax assessments, collection of tax and penalties/interest. Generally, across tax authorities in Nigeria, the income tax sub-unit covers broadly PIT, Road Taxes, Other Taxes, MDAs revenues, etc. However, for more effective management, the PIT and other revenue components are further delimited by revenue type, income size or sector attribution such as High Net-Worth Individual (HNWI) Unit, Capital Gains Tax unit, Stamp Duty Unit, Withholding Tax Unit, and Market Revenue Unit.

The enforcement sub-unit oversees tax recovery operations and distraint actions on non-compliant taxpayers with a final tax assessment and notice to pay. The tax audit and investigation sub-unit on the other hand conducts research, collects and analyses taxpayer information and data to ascertain taxpayers' profile, earning patterns and compliance risk status. The tax audit sub-unit also conducts audits and investigations where necessary to ascertain incidences of evasion or avoidance where suspected. Tax audits of selected taxpayers are carried out to verify filed tax returns/documents and liabilities. Depending on the offence, an erring taxpayer can be penalized or recommended for prosecution by the legal department in a court of competent jurisdiction to send a strong message as a deterrent to members of the public.

Tax officers in the compliance unit generally require a high degree of expertise in

auditing, accounting, and the relevant tax legislation(s), due to the more complicated nature of their mandate.

SCOPE / FUNCTIONS OF THE TAX COMPLIANCE UNIT

The principal functions of the TCU are as follows:

- To collect, compile, process and maintain data on individual taxpayers and their business sectors from the widest possible sources. This integrated database will form the basis of the periodic compliance review of taxpayer profiles and will be leveraged to perform risk analysis on taxpayers both at an individual level as well as on a sectoral basis.
- To provide clear information on filing returns and easy-to-understand tax forms to taxpayers.
- To conduct research into the earning patterns of various economic operators within business sectors to establish industry benchmarks.
- Leverage information technology in improving tax administration. Successful transformations require not simply “computerizing” existing forms, processes, and procedures but rather rethinking, redesigning and streamlining systems and procedures – for example, to eliminate unnecessary and unused information required from taxpayers.
- Work efficiently to reduce compliance costs. Efficient tax administration requires that the drive for tax compliance must be carried out at minimal cost to the government as well as the taxpayers. Non-compliance of taxpayers may sometimes be a function of high compliance costs that would be incurred in meeting filing requirements.
- Create a downside to poor compliance behaviour by detecting and deterring non-compliance through risk management approaches e.g. targeted audits, investigations, enforcements, etc.

The aforementioned functions may be carried out through the following processes;

1. Assessing and Processing

All returns and payments are checked for accuracy and completeness whether manually or with assistance of a taxpayer management information system. This is to determine the correct tax liability of each taxpayer as per the due dates.

2. Audits and Investigation

The purpose of an audit/review is to preserve trust in the fairness of the tax system by ensuring that all taxpayers follow the provisions of the law. All taxpayers

should pay their fair share and receive proper entitlements. The audit is to assist by verifying the compliance of taxpayers. Tax audits have sometimes benefited the taxpayers (proprietors and/or their management) by identifying fraud in their firms.

Audits are performed to establish the degree of compliance of the taxpayer. The desk reviews involve examining accounts, profiling and determining the status of the taxpayer. These are used to decide on or identify cases where field audits are necessary. The field audits performed are more comprehensive and cover all tax liabilities. A team comprising at least one auditor does these. Ideally, very large taxpayers including their subsidiaries/affiliates should be audited annually, while others should be audited over a 3-year cycle.

However, tax investigations are necessary where fraud or deliberate false declaration is suspected. An investigation is much more detailed than an audit. Unlike tax audit, tax investigations are conducted with the intention to legally prosecute or sanction more severely.

3. Tax Refund Audits

One of the objectives of the tax audit unit under the Tax Compliance Unit is to protect the interest of the government while providing quick refunds to taxpayers. Typically, refunds should be processed on a timely basis in tandem with the law and set service standards by the tax authority except for cases with exemptions where information accuracy is questioned.

Notwithstanding, cash refunds are seldomly made to the taxpayer. The common practice of Nigerian tax authorities is to issue a tax credit to taxpayers (in lieu of a cash tax refund), which may be utilized by the taxpayer in offsetting subsequent tax liabilities. This, however, is granted only after a tax audit has been performed by the tax authority on the taxpayer's records. Thus, taxpayers are often advised to ensure complete disclosure and accuracy in their returns and claims. Typically, the scope of the audit is decided at management level and performed by the tax audit unit.

4. Objections and Appeals

During the process of determining the tax due, the taxpayer and the tax authority may disagree on the tax treatment of an item and ultimately, the tax payable on that item. In these circumstances, the taxpayer is always the aggrieved party. The tax laws provide for redress by empowering the taxpayer with the right to object to tax assessment/demand notice issued by the tax authority.

The objection is expected to be in writing and should be made within 30 days of receipt of the assessment. The objection letter should contain details of the assessment and the specific grounds of objection. Upon receipt and review of the taxpayer's objection letter, the SIRS may amend the assessment if convinced of the grounds of objection and issue a revised assessment. Where the tax authority and the taxpayer are unable to agree on the revised assessment, a "Notice of Refusal to Amend (NORA)" is normally sent to the taxpayer.

The taxpayer has a right to approach the Tax Appeal Tribunal (TAT) within 30 days from the date which a copy of the NORA was received. The notice of appeal must be sent to the tax authority and the Secretary to the TAT. The notice should state the details of the disputed assessment, the date of service of the NORA by the tax authority, the precise grounds of appeal against the assessment as stated in the letter of objection, and the address to which notices may be sent. The TAT may then affirm, waive, amend, or set aside the disputed assessment.

Where either party is not satisfied with the decision of the TAT, appeal process may continue to the High Court, Court of Appeal, and the Supreme Court.

5. Collection, Recovery and Enforcement

Where tax remains unpaid by the due date, the Personal Income Tax Act amended 2011 requires the tax authority to effect collection of such unpaid tax through recovery or enforcement measures. The procedures for collection may include Demand Notices, Reminders, Notices of Refusal to Amend, and as a last resort, filing a suit at a competent court of jurisdiction to distrain the operations of the taxpayer. Section 50 of the Personal Income Tax Act empowers the tax authority to appoint any person as an agent of a taxpayer and such agent may be required to pay any tax payable by the taxable person from any money which may be held by the appointed agent. Thus, the tax authority may issue letters to banks appointing them as agents and directing the banks to set aside and pay money from the taxpayer's account to the tax authority in settlement of any final assessment served on the taxpayer.

While the income tax unit manages the collection process, the enforcement unit oversees recovery and distraint action against non-compliant taxpayers where a final tax assessment has been established and notice to pay served. Timely collection of tax assessed when due is crucial to the government finances and cash management. Therefore, the compliance unit through its sub-units is responsible for protecting government revenues and should take the necessary enforcement

and legal actions to ensure that these funds are properly collected.

2.2.2.1 SUB-UNITS UNDER THE INCOME TAX UNIT

High Net-Worth Individuals (HNWI) Unit

- Compile and classify information on HNWI that are resident in the State and initiate contact with them.
- Leverage management information systems to create, harmonize and maintain taxpayer data covering both the taxpayers and third-party agents (such as banks).
- Provide clarification to the HNWI on the types of taxes and levies that affect them and show willingness to work out mutually acceptable payment terms.
- Issue Best of Judgement Assessment (BOJA) to HNWI who have historically failed to comply with the tax laws.
- Conduct tax reviews, audits, and investigations on HNWI records, especially those suspected of tax evasion or fraud.
- Liaise with Federal Ministry of Finance Budget and National Planning and the FIRS on Voluntary Asset and income Declaration Scheme (VAIDS) and Voluntary Offshore Assets Regularization Scheme (VOARS) data.

Personal Income Tax (PIT) Unit

- Properly classify the relevant taxpayers into Direct Assessment and PAYE Tax categories for better administration of tax compliance.
- Maintain accurate and up-to-date information on the status of taxpayers.
- Assist intending taxpayers compute the appropriate tax due on their incomes using the graduated tax scale, while taking into consideration the applicable tax reliefs and allowances.
- Develop systems and procedures to detect and follow up on late filing and remittance issues.
- Carry out regular desk review and tax audits on the respective taxpayers (both employers and individuals) to determine their compliance with the provisions of the tax laws
- Conduct tax investigations where taxpayers are suspected of fraud, negligence, or wilful default.
- Organize public lectures and awareness programmes in collaboration with the TSU to sensitize taxpayers on their PIT obligations and rights under the

law, as well as discuss any challenges they might be facing in order to work out a solution that will be beneficial to all stakeholders.

Withholding Tax (WHT) Unit

- In collaboration with the TSU, enlighten stakeholders such as taxpayers, tax consultants, trade unions, etc., particularly those under direct assessment, on their fundamental obligations to properly account for withholding tax on applicable transactions.
- Leverage management information systems to create, harmonize and maintain taxpayer data covering both the taxpayers and third-party agents (such as banks).
- Develop systems and procedures to detect and follow up on late filing and remittance issues.
- Carry out regular desk reviews and tax audits on the respective taxpayers to determine their compliance with the provisions of the tax laws.
- Conduct tax investigations where taxpayers are suspected of fraud, negligence, or wilful default.
- Utilize claims for WHT credit filed by compliant taxpayers to bring defaulting vendors that have failed to remit the tax deducted into the tax net.

Capital Gains Tax (CGT) Unit

- In collaboration with the TSU, enlighten stakeholders on capital transactions that liable to CGT.
- Collaborate with the MDAs on land and Geographic Information System (GIS) in determining the market-value of landed property which would impact the tax payable to the tax authority.
- Collaborate with banks and other government ministries, departments, and agencies to obtain relevant information on the disposal of chargeable assets (such as land and buildings) within the State and issue assessments for the tax due to defaulting taxpayers.
- Leverage management information systems to create, harmonize and maintain taxpayer data covering both the taxpayers and third-party agents (such as banks).
- Compute the appropriate tax due on qualifying transactions, while taking applicable tax reliefs and allowances into consideration.

Stamp Duties (SD) Unit

- In collaboration with the TSU, educate the public on qualifying transactions that would be liable for stamp duty payment.
- Leverage management information systems to create, harmonize and maintain taxpayer data covering both the taxpayers and third-party agents (such as banks).
- Carry out regular desk review and tax audits on the respective taxpayers (individuals) to determine their compliance with the Stamp Duties Act and conduct tax investigations where suspected of fraud, negligence, or wilful default.

2.2.3 TAX COMPLAINTS MANAGEMENT UNIT

Tax authorities all over the world are increasingly becoming aware of their obligations to provide an accessible and effective complaints procedure for aggrieved taxpayers and tax practitioners. This is also true for tax authorities in Nigeria.

In the administration of taxes, complaints from taxpayers and other relevant stakeholders are bound to arise. Therefore, there is a need to constitute a unit that would specialise, and spearhead efforts directed at the resolution of such issues. Complaints, which arise from disagreements with stakeholders over tax decisions taken by the SIRS and the conduct of tax officials should be lodged by individuals, companies and/or through a representative. Please note that *objections to assessments are not complaints* in the normal sense and should be subject to the processes for 'dealing with objection to an assessment'.

While grievances can be handled at different tax departments and units, treating these issues from a central point will eliminate administrative bottlenecks and provide the tax authority with real-time insight into emerging problems, which would potentially help the tax authority address these challenges before they become systemic.

An effective complaint handling system should be a 'fit for purpose' system i.e. one that is varied to fit an organization's circumstances and is proportionate to the number and type of complaints it receives. Decisions about building a 'fit for purpose' system could incorporate the following considerations:

- The number and demographics of the taxpayers, and how they generally communicate with the SIRS.
- The nature and scope of the tax authority's interactions with the public.
- Type of complaints about the SIRS services, activities, and actions
- The tax authority's risk management strategy – complaints are an

important way of monitoring and mitigating any risks, particularly the risk of taxpayer non-compliance and reputational/perception risk from non-cooperation of the Revenue Service.

- The value the SIRS derives, or wishes to derive, from complaints to improve its operations over time, as well as other information needs of management; and
- The cost of operating a complaints handling system.

SCOPE / FUNCTIONS OF THE TAX COMPLAINTS MANAGEMENT UNIT

The scope of the Unit includes the following;

1. Provide a means for lodging a complaint that is visible and accessible to taxpayers.

Ideally, the complaints system should be open to and easily accessible by the public to encourage taxpayers voice their dissatisfaction, which could make the good intentions of the SIRS apparent.

2. Develop a system for record-keeping.

This involves:

- Preparing forms for recording, categorizing and filing complaint records.
- Communicating complaint data to top management.
- Permitting swift identification and response when complaints need to be reported to other departments or associated MDAs for tax administration purposes.
- Providing market research through complaint trends.
- Enabling management to monitor the efficiency and effectiveness of the complaints management system.

3. Process and record complaints.

This involves:

- Acknowledging the complaint.
- Logging in the complaint and any relevant data.
- Categorizing the data for resolution and record-keeping. Categories must be clearly defined and exclusive of one another.
- Assigning the complaint to a responsible department/unit/person for handling.

- Forwarding the complaint to another level of authority, where appropriate/necessary.

4. Investigate and analyse the complaint.

This involves:

- Being fair and getting all sides of the story.
- Keeping records in the complaint file of all meetings, conversations, or findings.
- Resolving the problem in a manner consistent with the SIRSs policy and service standards.
- Keeping the taxpayer informed through progress reports.
- Notifying the taxpayer promptly of a proposed resolution.

5. Follow-Up.

This involves:

- Finding out if the taxpayer is satisfied with the resolution and if the resolution executed accordingly.
- Referring the complaint to a third-party dispute-resolution mechanism, such as an arbitration process or the legal department where resolution demand legal proceeding.
- Cooperating with the third-party.

6. Prepare complaint briefs and organization-wide complaint handling action plan

This involves:

- Circulating complaint statistics and action proposals to appropriate departments in the SIRS.
- Developing an action plan for complaint prevention.
- Ensuring that the taxpayer's viewpoint is given appropriate consideration in future decision made by the SIRS including policies, initiatives, and programs.

2.2.4 STRATEGIC COMMUNICATIONS UNIT (SCU)

The Strategic Communications Unit is responsible for planning, coordinating and supporting all communication activities of the SIRS. This includes the creation, implementation and management of communications programs designed to effectively describe and promote the operations of the SIRS.

The SCU spearheads the development and implementation of an appropriate plan and strategy designed to communicate information to relevant stakeholders and is

responsible for the development and implementation of the communication strategy of the SIRS via:

- Strategic Communications Planning
- Stakeholders Relationship Management
- Brand Management
- Media Relations
- Marketing Initiatives
- Internal & External Communications

The SCU develops and maintains professional contacts and affiliations with the media, and all stakeholders to effectively facilitate and promote the dissemination of information about the SIRS and its initiatives. The unit also collaborates with the TSU in developing material and information to be disseminated in educational and outreach programmes organized by the SIRS.

ADDITIONAL CONSIDERATIONS TO SETTING UP A STRATEGIC COMMUNICATIONS UNIT

The SIRS has several options when deciding how to handle its public relations needs. One option could be to outsource the function to a Public Relations (PR) firm. In this option, the choice would be to go for an experienced firm with a proven track record working with tax authorities or similar public entities. Another option is to set up a strong strategic communications unit within the revenue service staffed with communication specialists/experts. Also, one can institute a hybrid where in addition to internalizing the communications function, some responsibilities may be contracted out on a need basis. This is usually the case where the capacity of the unit to deliver all responsibilities is constrained either by the number of staff available or their skill. However, alignment of communication objectives with the strategic objectives of the SIRS is better managed when the communication function is internalized.

I. Strategize

It is important the SIRS adopts a comprehensive communication/branding strategy ensuring proactive and real-time communication of its activities, programs, policies and processes. The strategy ensures the right information goes out at the right time through the right channels to the right audience.

Key questions to answer at this stage include:

a. What key messages do you want to put out?

The SIRS early in the process of developing its communication strategy must

identify its key messages by audience type and channel. Key messages are centred on closing specific knowledge gaps identified by the SIRS about tax administration in its jurisdiction/State and learning from other States' experiences and improving tax literacy amongst taxpayers. Additionally, it is to create awareness about existing and new tax programmes, activities, and policies. The SIRS should also develop educational programmes/activities to address specific concerns of stakeholders including taxpayers.

b. What are your expectations for the unit and what resources are available?

The expectation of the SIRS from the unit will inform the unit's activity scope and assigned functions. However, the availability of resources can constrain the optimal operation of the unit and the implementation of its strategy. The unit will have to strike a balance between its strategy, unit scope and available resources to ensure effective implementation.

A good communications plan is simple, far reaching and takes on strategic planning, creative thinking, and smart budgeting. Elements of a successful plan include;

- **Defined goals and objectives:** These goals need to be concretely defined than simply “to raise awareness.”
- **Identify the target audience:** This will include the media and other stakeholders such as existing and potential taxpayers, the various levels of government, and the business community, among others.
- **Develop strategies and tactics:** Strategy is the overall idea while tactics are specific actions and steps that will be taken to reach a strategic goal.
- **Draft key messages:** All key messages of a communications plan need to be consistent across all mediums and for all audiences.
- **Define budget:** A realistic budget also needs to be allocated to the strategic communications unit and this needs to be divided into various expense heads, with a portion set aside to handle unforeseen situations e.g. crisis management communication like we have now with the COVID-19 pandemic.
- **Defined work plan:** For each tactic and action plan that is devised to reach the strategy, there needs to be a defined workplan so that everyone is on board with what needs to be done and when. Deadlines are critical for the success of the PR plan.
- **Plan for crises:** In addition to planning for everyday activities, time should be dedicated to planning for contingencies and for crises. This will allow the organization respond proactively to and address challenges as soon as they

arise.

- **Defined an M&E plan:** High-level strategy statements do not change frequently. However, tactics, tasks and timetables should be reviewed on a regular basis and adjusted whenever needed. The plan should be easily modifiable as the situation calls for it.
- **Record efforts for future use:** Any PR worthy event, activity or action by the SIRS should be recorded for possible use later. Controls should be put in place to facilitate this activity and a database of photos and event write-ups should be maintained.

II. Clarify your Goals

The next step to setting up a strategic communications unit is to establish key overarching goals of the function. Every plan, strategy and action will then be formulated with these goals in mind. A strategic communications unit can have a set of goals which may be prioritized over one another depending on the goals of the organization at the time. Some of these goals may include:

a. **Control the Conversation**

The SIRS need to ensure that the information that is out in public is controlled and correct. It is easier to place information than it is to control it, which is why a communications professional may be required. This control is achieved through a specific language and timing, a mix of psychology, art, and science. An organization such as the tax authority, which is in a controversial space, may need to control the conversation about its operations on a day-to-day basis.

b. **Control the Flow of Information**

For some SIRSs, public relations may translate only into press releases. It is not enough to send out a release and hope for the best. A well-made press release is just the beginning. Where this release goes and who sees it is the actual art.

c. **Get Information to the right people**

Another important goal of a public relations effort needs to be the identification of the right audience for the organization's information. The next step is to keep an open channel to this audience to ensure that the right information reaches them at the right time. For instance, if a legislation or circular is being released, an exposure draft may be shared with key stakeholders to gauge their perception and reception of the information.

d. Increase Compliance by Taxpayers

For most SIRSs, the goal of the SCU is to increase the number of registered and compliant taxpayers. The taxpayers should perceive the SIRS as always being professional, fair, and available to assist the taxpayer to be compliant.

III. Hire the Right People

Once the goals of the department are clear, the next step is to define the human resource requirements to operationalise the unit's strategy and assigned functions. Functions must be matched to roles and responsibilities, which should be assigned to persons with the right skills and competency. To assist the SIRS, this guide provides insights on HR considerations for the unit. In summary, the following should be considered:

a. Determine the fit

The SIRS should establish a professional recruitment process that undertakes accurate job descriptions for roles and competence evaluation of feasible candidates. Once the right people are identified, they should be interviewed to determine if they are the right fit for the job. An excellent communications professional may not fit in with the organization's culture, while a fresh graduate may be just the right choice. Therefore, it is important to meet and assess the fit. Some things to keep in mind is relevant experience, interpersonal and communication skills and proficiency using new and old media.

b. Ensure you get the right results from the team

Once a team or a person is hired and inducted, sensitizing them on the communication strategy, the organization's objectives and service standards is key. Another important point is to establish how emergencies and emergent situations will be handled by identifying a chain of authority. More importantly, members of staff of the unit should be assigned key performance targets which they will be evaluated on.

SCOPE/FUNCTIONS OF THE STRATEGIC COMMUNICATIONS UNIT

The SCU plays a key role on how taxpayers, employees and other stakeholders perceive tax administration. The unit reports directly to the Chairman of the Revenue Service and serves as advisers in managing the tax authority's reputation. The SCU also helps the management prepare for media interviews, develop messages to deliver and suggests new initiatives to keep tax administration on the cutting edge of communication with relevant stakeholders.

1. Media Relations and Communications

This may be the function for which Strategic Communication managers are best known. Media relations includes writing and distributing news releases and responding to media inquiries. Strategic communicators oversee all planning for news conferences, including selecting the site for an event, arranging for banners and other graphics to be displayed at the event, preparing packets of information to distribute to the media and preparing executives to speak at news conferences. Media relations also involves arranging for spokespersons to appear on local television and radio programs. Strategic communicators monitor newspapers, television news broadcasts and other outlets to see what the media is saying about the tax administration environment and to devise strategies to address misinformation.

2. Stakeholder Relations

Building relationships with taxpayers and responding to inquiries from stakeholders fall under the public relations function of strategic communications. Duties in this area include producing newsletters, brochures and other printed materials designed for the public.

Strategic communicators should also manage the tax authority's website and social media presence, including monitoring what taxpayers and the general public say about the organization on social networking platforms and responding to inaccurate posts or requests for information.

Communication professionals may respond directly to calls and emails from stakeholders with questions about the organization's plans or activities. They arrange for speakers from the tax authority to make presentations to local community groups and may facilitate group tours of the organization's operations.

3. Advising in Crisis Communication

When an event occurs that threatens public safety or the tax administration's reputation, strategic communicators function as advisers to the Chairman and senior management in navigating through the crisis. They often work with other staff in the organization to develop crisis communication plans before disaster strikes. Training and conducting internally drills for crisis management will better prepare the tax authority for an actual occurrence. Template communication/messages are developed from such drills as well.

4. Internal Employee Communications

In addition to conveying the tax authority's messages to external audiences, strategic communicators may also be consulted by colleagues from other units on designing printed and electronic publications as well as other internal communication materials including internal news alerts, announcements. Strategic communicators may facilitate focus groups to learn what issues matter most to front-line employees. They advise senior management on how to improve relationships with their staff and gain support for their initiatives. The strategic communications staff may also manage the organization's intranet, website, and blogs.

SECTION THREE: TRAINING

The overarching goal of the training strategy is to introduce the systematic education of effective Taxpayer Services to officials of key units with a view to achieving the following objectives:

- To increase the capacity of officials - build adaptive skills to meet the ever-evolving tax environment.
- Establish a learning and performance driven culture; and
- Improve staff motivation and enhance the competitiveness of the SIRS as an employer.

The following are critical factors for the successful implementation of a training strategy:

1. Training needs assessment

Conducting a training needs assessment is critical to developing an effective training program. Assessment of individual or team job performance will enable the SIRS identify and understand improvement areas to boost staff capacity and competence level. Based on the results of the training needs assessment (*See guide on NGF Human Resources Management for insights*), the directors of each unit recommend staff for training and education workshops/conferences to the Human Resources department for consideration. The training and capacity building workshops suggested by the directors for their staff are evaluated based on their merit in terms of alignment with the role of staff and fitness with their career trajectory. The shortlisted trainings and workshops are integrated with those of other departments in the annual training plan for the tax authority accompanied by a training budget, which is presented to the management for approval.

2. Budget

After reviewing and approving the training plan and budget, it is important funds are allocated and made available for disbursements when required. This is with a view to establishing and sustaining training activities. In the case where the employees of the service are still under the civil service commission, training recommendations are made to the head of service for consideration except for where the SIRS possess adequate funding to finance its training plan.

3. Management commitment to integrating training gains

It is not enough to allow members of staff go on training and capacity building

workshops but to provide them with an enabling working environment to use what they have learnt. These include but are not limited to equipment, technology and opportunities to lead teams as well as sit in unit strategy meetings where they can offer their experience and insights to develop informed strategies that will enhance taxpayer services in the SIRS.

Similarly, internal peer learning sharing sessions should be held where trained members of staff share knowledge and experience with their colleagues, especially in the case where the courses undertaken were of train the trainer nature.

A typical training strategy for personnel of the key units of the TPS is detailed in the appendices to this guide.

SECTION FOUR: HUMAN RESOURCES CONSIDERATIONS

4.1 HUMAN RESOURCES CRITERIA FOR EVALUATING PERFORMANCE

i. 5-Point Rating Scale

a. Outstanding performance (1 Rating)

This rating infers that performance far exceeded expectations due to exceptionally high quality of work performed in all **essential** areas of responsibility, resulting in an overall quality of work that was superior. It also infers the completion of a major goal or project, exceptional or unique contribution in support of unit objectives.

b. Commendable performance (Rating 2)

This rating infers that performance consistently exceeded expectations in all **essential** areas of responsibility, and the quality of work overall was excellent. Annual goals were met.

c. Satisfactory performance (Rating 3)

This rating infers that performance consistently met expectations in all **essential** areas of responsibility, at times possibly exceeding expectations, and the quality of work overall was very good. The most critical annual goals were met.

d. Inconsistent performance (Rating 4)

This rating infers that performance did not **consistently** meet expectations – performance failed to meet expectations in one or more **essential** areas of responsibility, and/or one or more of the most critical goals were not met. A professional development plan to improve performance must be attached (including timelines) and monitored to measure progress.

e. Unsatisfactory performance (Rating 5)

This rating infers that performance was consistently below expectations in all or most **essential** areas of responsibility, and/or reasonable progress toward critical goals was not made. Significant improvement is needed in one or more important areas. A plan to correct performance, including timelines, must be outlined, and monitored to measure progress.

ii. Skills Matrix

a. Communication

This measures employees' performance in exchanging information with

others in an effective, timely, clear, concise, logical, and organized manner. Communications include listening, speaking, and writing, presenting, and sharing of information. Consideration is given to client/data complexity/sensitivity.

b. Quality Delivery

This measures employees' results in meeting established objectives/expectations/standards of quality, quantity, taxpayer service and timeliness both individually and in a team.

c. Attitude

This measures commitment to teamwork, professionalism in appearance and timeliness, reception to taxpayer feedback, interaction with colleagues and willingness to go the extra mile to help a taxpayer. Also assesses patience, communication and listening skills, and the ability to maintain an even temper and professional demeanour, even in challenging situations.

d. Teamwork and Interpersonal skills

This measures an employee's respectfulness with team members, reliability on assigned tasks, and ability to communicate effectively and manage conflicts with other team members. It also measures an employee's development and maintenance of positive and constructive internal/external relationships. Consideration should be given to the employee's demonstrated willingness to function as a team player, give and receive constructive criticism, accept supervision, resolve conflicts, recognize needs and sensitivities of others, and treat others in a fair and equitable manner. Supervisors and team leaders also are to be assessed on their demonstrated commitment to equal employment opportunity, diversity, and proactive actions to prevent/address all forms of discrimination.

e. Job Knowledge

This measures an employee's demonstrated job relevant knowledge and essential skills, such as work practices, policies, procedures, laws, taxpayer service and technical information, as well as the relationship of the assigned role to the organization's mission.

f. Initiative / Problem Solving

This measures the extent to which an employee is self-directed, resourceful, and creative in performing job duties individually or in a team. It also measures an employee's performance in identifying and resolving problems; following through on assignments; and initiating or modifying ideas, methods, or procedures to provide improved taxpayer service, redesign business processes, and accomplish duties.

g. Supervision / Management

This measures leadership, judgment, initiative, and achievement of expectations. Supervision could include management of program/projects/initiatives, teams, budget, technology deployment, and organizational change for growth. Also considered is an employee's participation in strategic planning and measurement, performance management, teamwork, staff development, and recognition of accomplishments.

4.2 Appraisal process

1. Establishing performance standards

The first step in the process of performance appraisal is the setting up of the performance standards, which will be used to as the basis for comparison. A baseline/desired target is set, against which to compare the actual performance of the employees at the end of a given period. This step requires setting the criteria to judge the performance of the employees as outstanding or unsatisfactory and the degrees of their contribution to the organizational goals and objectives. The standards set should be SMART – specific, measurable, attainable, realistic, and timed.

2. Communicating the standards

It is the responsibility of management to communicate the standards to all the employees of the organization. The employees should be educated about the standards in a way that they clearly understand with their concerns discussed and addressed. This will help them to understand and own their roles, knowing what exactly is expected of them.

Ideally, input from staff members at all levels should be obtained and

considered during the development of performance standards. Once finalized, these standards should be communicated to the appraisers or the evaluators. Additionally, they may also be modified, if required, according to relevant additional feedback from the employees and appraisers.

3. **Measuring actual performance**

The most difficult part of the Performance Appraisal process is measuring the actual performance of the employees, i.e. the work done by the employees during the specified period. It is a continuous process, which involves monitoring the performance throughout the evaluation period set – often a year. This stage requires the careful selection and implementation of appropriate measurement techniques, taking care that personal bias does not affect the outcome of the process and aiding rather than interfering in an employee's work.

4. **Comparing actual performance with desired performance**

The actual performance is compared with the desired or standard performance. The comparison tells the deviations in the performance of the employees from the standards set. The result can show the actual performance being more than the desired performance or, the actual performance being less than the desired performance depicting a negative deviation in the organizations' performance. It includes recording, evaluating and analysing data related to the employees' performance.

5. **Discussing results (Feedback)**

The result of the appraisal is communicated and discussed with the employees in a one-on-one meeting. The focus of this discussion is on communication and listening. The results, the problems and the possible solutions are discussed with the aim of problem solving and reaching a consensus. The feedback should be given with a positive attitude as this can influence the employees' future performance. Performance appraisal feedback by managers should be performed in such a way that is helpful to correct mistakes done by the employees and motivate them for better performance. Performance feedback task should be handled very carefully as it may leads to emotional outburst/breakdown if not handled properly.

4.3 Method of giving feedback to employees

Feedback at work is important for an individual's development. However, some people are over-sensitive to negative feedback, which makes it crucial for managers and leaders to understand how to convey it.

1. Combine negative & positive feedback

The ideal way of giving feedback is to go for the sandwich method. Sandwich the negative feedback between two layers of positive feedback. This helps in softening the impact of the negative feedback. Starting and ending in positive words ensures that the negative feedback has the right impact.

2. Be objective

It is important to ensure that the person receiving the feedback understands that the feedback is not personal vendetta. In this regard, it may be necessary for the appraiser to provide clear examples and incidents on the error the employee may have made and their perspective/opinion on how the employee should have managed the situation. Nevertheless, the person being evaluated may still link the negative feedback to the person giving it, even though the comments may be a general observation noted by senior colleagues to the person being appraised. For example, if you ask someone reporting to you the reason for being late, she/he might interpret that you are a control freak. Sadly, nearly all the time, the attribution strains the relationship between the two parties.

3. Don't use harsh words

Rather than telling an employee outright that they are bad at something, it is better when the feedback is worded in a less harsh manner and suggestions/solutions to help the employee improve are provided. The key is to make the employee feel safe and in a state of mind to understand and appreciate the feedback.

4. Importance of feedback

One should begin by highlighting the importance of feedback — both positive as well as negative — in a professional's life. Examples of how constructive feedback has positively helped employees in the past and made that person a better professional. While this is being done, the person giving the feedback

must ensure that their tone is calm and soft and like that of a mentor, rather than a rude, condescending, or angry one.

5. **Give feedback in private**

It is very important that feedback is given in private. Emotions are a result of a person's sensitivity, and negative or constructive feedback is usually a very sensitive topic. As such, giving feedback in public can have an adverse impact.

6. **Decision-making**

The purpose of conducting employee performance appraisal is for making decisions about employees without any bias by the HR manager. Decision-making by HR managers about employees rewarding, promotions, demotions, transfers and sometimes suspensions/dismissal of employees are dependent on employees' performance appraisal. The decision taken by HR manager should match exactly with performance appraisal results of employees to avoid grievance or disturbances in between them, as they affect overall performance of the organization.

APPENDICES

APPENDIX 1: RECRUITMENT

The taxpayer services job family consists of various expertise levels, which are distinguished, based on the complexity of the work assigned, the skills and experience required to perform specific job assignments.

An ideal hierarchical structure for units relevant to taxpayer services within a SIRS is shown below;



Positions and roles within units key to taxpayer service delivery are assigned responsibilities related to providing specific professional and technical services, including assistance to taxpayers, and resolving enquiries regarding tax compliance, tax laws or agency policies and procedures. A semi-autonomous (administrative) or autonomous SIRS can structure its technical personnel across four levels (I to IV) as shown above. Staff can be considered for promotion every 3 years and based on a merit scale determined by the board of the tax authority e.g. exams or qualification attained. Even where a staff is seconded from the head of service to work at the SIRS, their associated grade level can be integrated to fit the structure defined above with 16 – 17 =Director Cadre, 15 = deputy director cadre, 14= Manager, 10 – 13 = revenue officer cadre. The levels within the service can be used to determine the weight of performance bonuses given to complement their civil service wage. However, where the SIRS is autonomous and recruit's directly, it can define its technical staffing to

mirror the structure described above easily.

The levels below generally describe the job functions and description of roles that cut across all units and sub-units key to taxpayer service delivery. However, where the relevant SIRS is not administratively autonomous i.e. is governed by and subject to the State Government's civil service rules, the job roles and associated HR considerations will mirror that of the State civil service (including but not limited to compensation and benefits, promotion and annual vacation timelines, disciplinary measures, etc.). In some cases, the SIRS may still be able to influence and implement certain structures highlighted in this guide based on an understanding with the Head of Service.

Taxpayer Services Unit

i. Level IV

This is the leadership and director level where employees are assigned responsibilities involving the direct supervision of others in providing taxpayer assistance services. Responsibilities at this level include:

- Recommendation to the management on policies and operational procedures to guide operational efficiency of the taxpayer services unit and its sub-units.
- Recommendation to the management on implementable service standards.
- Communicate unit needs for resources to management.
- Manage the development of the taxpayer services unit's work plan and results framework.
- High level assignment of unit goals and objectives.
- Initiate inter-unit collaborations where necessary.
- Review of performance evaluation reports of sub-units to ascertain taxpayer services unit performance.
- Recommendation of disciplinary actions for staff to human resources unit.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Master's degree in accounting, finance, business or public administration or closely related areas, supported by appropriate documentation (i.e. transcripts, degree certificate, etc.)
- Membership of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Taxation (CITN) or equivalent bodies are advantages.
- Completion of the CITN or JTB or similar Tax Inspectors' Training 1 and 2 are advantages.
- At least 15 years of full-time technical or professional experience

(including 8 years in a managerial capacity in a tax authority or similar agency or private sector industry).

b. Skills

- Include those identified at TPS Level III position plus working knowledge of supervisory principles and practices.

ii. Level III

This is similarly a leadership role often assigned to a deputy director/senior tax manager heading a sub-unit but reports to the director of the taxpayer services unit. Responsibilities at this level include recommendation to the director taxpayer services on necessary policy reviews, operational changes required for a sub-unit to perform optimally. Furthermore, senior managers can delegate assignments and serve as direct line managers to managers (Level II). They manage the day-to-day operations of the sub-units to ensure service standards are met and operational procedures are followed. Senior managers/deputy directors are often consulted before key policy decisions with organization wide impact are made.

Specifically, a Level III employee:

- Lead on the development and implementation of sub-unit components in the taxpayer services unit's work plan and result framework.
- Assignment of roles and responsibilities to managers (Level II) and revenue officers of sub-units
- Lead the conduct of performance evaluations of staff and concerned sub-unit.
- Identify the needs and capacity gaps of the sub-unit.
- Recommend inter-unit collaborations where necessary to the supervisory director.
- Provides technical advice and assistance to staff regarding complex tax issues.
- Conduct periodic performance reviews for staff and sub-units to ascertain improvement areas.
- Ensure Stakeholder feedback is documented and analysed to inform future tax operations and engagements.
- Recommend disciplinary actions for staff to the director of the supervisory unit.
- Performs other related work as assigned.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree or Diploma in accounting, finance, business or public administration or closely related areas, or other professional qualifications and knowledge supported by appropriate documentation (i.e. transcripts, degree certificate, etc.)
- Membership of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Taxation (CITN) or equivalent bodies are advantages.
- Completion of the CITN or JTB or similar Tax Inspectors Training 1 and 2 are advantages.
- At least 10 years of full-time technical or professional experience (including 4 years in a supervisory capacity in a tax authority or similar agency or private sector industry).

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Extensive knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Proficient in strategy planning and operational budget development.
- Good understanding of best practices and emerging innovations in taxpayer services.
- Extensive knowledge of statutes and regulations applicable to the filing of tax returns.
- Thorough knowledge of basic bookkeeping and accounting principles and practices.
- Good record keeping skills.
- Good computer literacy skills – proficient in MS word, excel and power point.
- Good understanding of taxpayer information systems.
- Good communication and interpersonal relationship skills.
- Ability to work with little or no supervision.
- Ability to lead teams to deliver on assigned milestones.
- Good human resources management skills.
- Proficient in program/project monitoring and evaluation.

iii. **Level II**

Most times, taxpayer service operations are sub divided into smaller tasks assigned to teams sometimes by demography, sector, activity or otherwise as in the case of taxpayer services unit e.g. biometrics, database management, taxpayer education etc. These sub-units are headed by Level II officers as managers. They lead teams and manage tasks to deliver on assigned targets, goals, and objectives.

Responsibilities include the following:

- Support the development and implementation of sub-unit components in the taxpayer services unit's work plan and result framework.
- Lead taxpayer service operations and tasks including tax programs and initiatives.
- Provide technical advice and assistance to junior revenue officers on complex tax issues.
- Ensure strict adherence to operational guidelines and service standards committed to by the SIRS.
- Communicate team resource needs to the senior manager.
- Appraise junior revenue officers' performance and make recommendations accordingly.
- Support the design and implementation of special tax programs to incentivize taxpayer compliance.
- Supervise the documentation of taxpayers' feedback and lead analysis of key findings and lessons for service improvement.
- Represent and lead team interests at inter-unit meetings.
- Provide backstopping support to junior revenue officers on complex issues or escalated matters.
- Supervise compliance advisory on registration, filing, declaration, and payment.
- Supervise taxpayer enumeration activities.
- Supervise the conduct of tax research including perception surveys.
- Supervise the planning and conduct of tax awareness campaigns, road shows and town hall meetings.
- Supervise the development of team reports.
- Perform other related work as assigned.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree or Diploma in accounting, finance, business or public administration or closely related areas, or other professional qualifications

and knowledge supported by appropriate documentation (i.e. transcripts, degree certificate, etc.)

- Membership of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Taxation (CITN) or equivalent bodies are advantages.
- Completion of the CITN or JTB or similar Tax Inspectors Training 1 is an advantage.
- At least 7 years of full-time technical or professional experience in a tax authority or similar agency or private sector industry).

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Extensive knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Proficient in strategy planning and operational budget development.
- Good understanding of best practices and emerging innovations in taxpayer services.
- Extensive knowledge of statutes and regulations applicable to the filing of tax returns.
- Thorough knowledge of basic bookkeeping and accounting principles and practices.
- Good record keeping skills.
- Good computer literacy skills – proficient in MS word, excel and power point
- Good understanding of taxpayer information systems.
- Good communication and interpersonal relationship skills.
- Ability to work with little or no supervision.
- Ability to lead teams to deliver on assigned milestones.
- Good human resources management skill.
- Proficient in program/project monitoring and evaluation
- Good research skills.

iv. Level I

Level I employees are revenue officers who execute basic taxpayer service operations requiring basic technical skills and fair knowledge of the tax law, policy, procedure, and processes including the programs and initiatives of the SIRS. Level I officers report to a manager who is their line manager and supervises their operations.

Responsibilities include:

- Explain State tax laws, regulations, policies, and procedures to relevant

- stakeholders including taxpayers, accountants, business owners and the public.
- Support taxpayer service operations and tasks including tax programs and initiatives.
 - Assist taxpayers with compliance advisory services on registration, filing, declaration, and payment.
 - Manage taxpayer engagement channels or contact points
 - Conduct tax research including perceptions surveys
 - Organize tax awareness campaigns, road shows and town hall meetings in collaboration with the communications unit.
 - Conduct taxpayer enumeration
 - Prepare and submit operation report.
 - Performs other related work as assigned.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree or Diploma in accounting, finance, business or public administration or closely related areas, or other professional qualifications and knowledge supported by appropriate documentation (i.e. transcripts, degree certificate, etc.)
- Between 0 and 4 years of full-time technical or professional experience in a tax authority or similar agency or private sector industry).

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Good knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Good understanding of best practices and emerging innovations in taxpayer services.
- Good knowledge of statutes and regulations applicable to the filing of tax returns.
- Good knowledge of basic bookkeeping and accounting principles and practices.
- Good record keeping skills.
- Good computer literacy skills – proficient in MS word, excel and power point.
- Good understanding of taxpayer information systems
- Good communication and interpersonal relationship skills.
- Ability to work with little or no supervision.

- Good human resources management skill.
- Proficient in program/project monitoring and evaluation
- Good research skills

Taxpayer Compliance Unit

i. Level IV

This is the leadership and director level where employees are assigned responsibilities involving the direct supervision of others in providing taxpayer compliance services. Responsibilities at this level include:

- Recommendation to the management on policies and operational procedures to guide operational efficiency of the tax compliance unit and its sub-units.
- Recommendation to the management on implementable service standards.
- Communicate unit needs for resources to management.
- Manage the development of a unit's work plan and result framework.
- High level assignment of compliance unit's goals and objectives.
- Initiate inter-unit collaborations where necessary.
- Review of performance evaluation reports of sub-units to ascertain compliance unit's performance.
- Recommend disciplinary actions for staff to human resources unit.
- Present tax agreement opportunities to management and collaborate with legal unit on drafting and negotiations where same as been approved by the board.
- Make recommendation to the head of the tax authority regarding tax refund claims, objections and appeals
- Review and approve revised/final assessment in response to taxpayer objections or appeal.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Master's degree in accounting, finance, business or public administration or closely related areas, or other professional qualifications and knowledge supported by appropriate documentation (i.e. transcripts, degree certificate, etc.)
- Membership of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Taxation (CITN) or equivalent bodies are advantages.
- Completion of the CITN or JTB or similar Tax Inspectors Training 1 and 2

are advantages.

- At least 15 years of full-time technical or professional experience (including 8 years in a managerial capacity in tax compliance management in a tax authority or similar agency or private sector industry).

b. Skills

- Include those identified at TCU Level III plus working knowledge of supervisory principles and practices.
- Demonstration of thought leadership in the field of taxation through the publication of articles and newsletters that address salient matters in taxation will be an added advantage.

ii. Level III

This is similarly a leadership role often assigned to a deputy director/senior tax manager heading a sub-unit but reports to the director of tax compliance unit. Responsibilities at this level include recommendation to the director on necessary policy reviews, operational changes required for a sub-unit to perform optimally. Furthermore, senior managers can delegate assignments and serve as direct line managers to managers (Level II). They manage the day-to-day operations of the sub-units to ensure service standards are met and operational procedures are followed. Senior managers/deputy directors are often consulted before key policy decisions with organization wide impact are made.

Specifically, a Level III employee:

- Leads on the development and implementation of sub-unit components in the taxpayer compliance unit's work plan and result framework.
- Assignment of roles and responsibilities to managers and revenue officers of sub-units
- Lead the conduct of performance evaluation of staff and concerned sub-units.
- Identify the needs and capacity gaps of a sub-unit.
- Recommend inter-unit collaborations where necessary to the supervisory director
- Provides technical advice and assistance to staff regarding complex tax issues.
- Conduct periodic performance reviews for staff and sub-units to ascertain improvement areas.
- Lead the design and implementation of special tax programs to incentivize taxpayer compliance
- Ensure Stakeholder feedback is documented and analysed to inform future

- tax operations and engagements.
- Recommend disciplinary action for staff to director of the taxpayer compliance unit's
- Review taxpayer objections and appeal to assessment and transmit revised/final assessment to director for approval.
- Identify opportunities for tax agreement with other tax jurisdictions to improve the tax administration gains.
- Performs other related work as assigned.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree or Diploma in accounting, finance, business or public administration or closely related areas, or other professional qualifications and knowledge supported by appropriate documentation (i.e. transcripts, degree certificate, etc.)
- Membership of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Taxation (CITN) or equivalent bodies are advantages
- Completion of the CITN or JTB or similar Tax Inspectors Training 1 and 2 are advantages
- At least 10 years of full-time technical or professional experience (including 4 years in a supervisory capacity in tax compliance management in a tax authority or similar agency or private sector industry). Previous experience of financial services would be an advantage.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Extensive knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Proficient in strategy planning and operational budget development.
- Good understanding of best practices and emerging innovations in taxpayer compliance risk management.
- Extensive knowledge of statutes and regulations applicable to the filing of tax returns.
- Thorough knowledge of basic bookkeeping and accounting principles and practices.
- Good record keeping skills.
- Good computer literacy skills – proficient in MS word, excel and power

- point.
- Good understanding of taxpayer information systems.
- Good communication and interpersonal relationship skills.
- Ability to work with little or no supervision.
- Ability to lead teams to deliver on assigned milestones.
- Good human resources management skills.
- Proficient in tax audit and investigation.
- Proficient in compliance risk management.
- Proficient in program/project monitoring and evaluation.
- Good research skills.

iii. **Level II**

Most times, taxpayer service operations are sub-divided into smaller tasks assigned to teams sometimes by demography, sector, tax type or otherwise as in the case of the taxpayer compliance unit e.g. Research, market taxes, etc. Level II officers are managers who lead teams and manage tasks to deliver on assigned targets, goals, and objectives.

Other responsibilities include;

- Support the development and implementation of sub-unit components in the taxpayer compliance unit's work plan and result framework.
- Lead taxpayer compliance operations and task including tax programs and initiatives.
- Provides technical advice and assistance to junior revenue officers on complex tax issues.
- Ensure strict adherence to operational guidelines and service standards committed to by the tax authority.
- Communicate team resource needs to the senior manager.
- Appraise junior revenue officers' performance and make recommendations accordingly.
- Support the design and implementation of special tax programs to incentivize taxpayer compliance.
- Supervise the documentation of taxpayers' feedback and lead analysis of key findings and lessons for service improvement.
- Represent and lead team's interest at inter unit meetings.
- Provide backstopping support to junior revenue officers on complex issues or escalated matters.
- Supervise tax collection and enforcement where necessary.
- Supervise tax audits (including interviews) and investigation.
- Review taxpayer objections to assessments and submit review report with recommendations to senior manager for consideration.

- Supervise the conduct of compliance risk analysis on taxpayer database.
- Supervise the planning and conduct of tax compliance programs and initiatives.
- Supervise the development of team reports.
- Ensure tax agreement guidelines are followed by other tax jurisdictions and report non-compliance incidence to senior manager for escalation.
- Performs other related work as assigned.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree or Diploma in accounting, finance, business or public administration or closely related areas, or other professional qualifications and knowledge supported by appropriate documentation (i.e. transcripts, degree certificate, etc.)
- Completion of the CITN or JTB or similar Tax Inspectors Training 1 is an advantage
- At least 7 years of full-time technical or professional experience in tax compliance management in a tax authority or similar agency or private sector industry.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes
- Ability to interpret and explain tax laws, regulations, and policies
- Extensive knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Proficient in strategy planning and operational budget development.
- Good understanding of best practices and emerging innovations in taxpayer compliance risk management.
- Extensive knowledge of statutes and regulations applicable to the filing of tax returns.
- Thorough knowledge of basic bookkeeping and accounting principles and practices.
- Good record keeping skills.
- Good computer literacy skills – proficient in MS word, excel and power point.
- Good understanding of taxpayer information systems.
- Good communication and interpersonal relationship skills.
- Ability to work with little or no supervision.
- Ability to lead teams to deliver on assigned milestones.
- Good human resources management skill.

- Proficient in tax audit and investigation.
- Proficient in program/project monitoring and evaluation.
- Good research skills.

iv. **Level I**

Level I employees are revenue officers who execute basic taxpayer compliance operations requiring not so technical skills and fair knowledge of the tax law, policy, procedure, and processes including the programs and initiatives of the tax authority. Level I officers report to a manager who is their line manager and supervises their operations.

Other responsibilities include:

- Explains State tax laws, regulations, policies, and procedures to taxpayers.
- Calculates delinquent tax obligations, including interest and/or penalties, according to established procedures.
- Generates and distributes letters, assessments, demand notices and other correspondences to notify taxpayers of delinquent tax balances or to request tax forms.
- Conduct tax collection and enforcement where necessary.
- Conduct tax audits (including interviews) and investigation.
- Conduct compliance risk analysis on taxpayer database.
- Conduct the planning and conduct of tax compliance programs and initiatives.
- Ensure tax agreement guidelines are followed by other tax jurisdiction and report non-compliance incidence to the supervising manager for escalation.
- Conduct tax research including perceptions surveys.
- Process tax refund claims, objection, and appeal to assessments.
- Prepare and submit operation report.
- Performs other related work as assigned.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree or Diploma in accounting, finance, business or public administration or closely related areas, or other relevant professional qualifications and knowledge supported by appropriate documentation (i.e. transcripts, degree certificate, etc.)
- Between 0 and 4 years of full-time technical or professional experience in tax compliance management in a tax authority or similar agency or private sector industry.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Good knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Good understanding of best practices and emerging innovations in taxpayer compliance risk management.
- Good knowledge of statutes and regulations applicable to the filing of tax returns.
- Good knowledge of basic bookkeeping and accounting principles and practices.
- Good record keeping skills.
- Good computer literacy skills – proficient in MS word, excel and power point.
- Good understanding of taxpayer information systems.
- Good communication and interpersonal relationship skills.
- Ability to work with little or no supervision.
- Good human resources management skill
- Proficient in tax audit and investigation
- Proficient in program/project monitoring and evaluation
- Good research skills

Taxpayer Complaints Management Unit

i. Level IV

A representative at this level is a director charged with the responsibility of oversight, assignment of responsibilities and providing critical leadership in line with the unit's overall goals and agreed strategy. This will include assigning and reviewing work, evaluating performance, employee development, disciplinary actions, approving leave and other administrative responsibilities. They will also be responsible for making decisions with respect to resource allocation as well as providing leadership and direction for the unit.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree in any discipline and a Master's degree in behavioural science or communications discipline or any social science or similar qualification supported by appropriate documentation (i.e. transcripts, degree certificate, etc.).

- Membership of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Taxation (CITN) or equivalent bodies are advantages.
- Completion of the CITN or JTB or similar Tax Inspectors Training 1 and 2 are advantages.
- At least 15 years of full-time technical or professional experience (including up to 8 years in a managerial capacity) managing a complaints management or tax function in a tax authority or similar agency or private sector industry.

b. Skills

- Include those identified at Level III plus working knowledge of supervisory principles and practices.

ii. Level III

This is the similarly a leadership role often assigned to a deputy director/senior manager heading a sub-unit but reports to director tax complaints unit. Responsibilities at this level include making recommendations to the director on necessary policy reviews, operational changes required for a sub-unit to perform optimally. Furthermore, senior managers can delegate assignments and serve as direct line managers to managers (Level II). They manage the day-to-day operations of the sub-units to ensure service standards are met and operational procedures are followed. Senior managers/deputy directors are often consulted by before key policy decisions with organization wide impact are made

The responsibilities at this level include the following:

- To manage a dynamic and complex complaints caseload to include determination on whether legal advice is required on issues relating to complaints.
- Supervise the Complaints Management team managed by a manager (Level II).
- To assist in the development and maintenance of systems for the management of complaints.
- To assist in the development and management of procedures and policies for complaints.
- To develop and deliver education and training in relation to complaints management.
- To facilitate and maintain an effective approach to the management of complaints.
- To take a leading role in the maintenance of an organization-wide

complaints reporting and tracking system, and responses to complaints including:

- ✓ Providing expert advice and support to staff on the handling of complaints; on investigation techniques and carrying out root cause analysis and writing statements.
- ✓ Develop complaint escalation protocols and facilitate the same where necessary.
- To take a leading role in promoting the reporting of and learning from complaints, including providing feedback/reports to the relevant departments within the Revenue Service.
- Undertake complaint audits as appropriate using research methodology to benchmark complaint handling and monitor performance. This includes evaluating complaints activity in terms of quality, scope and methodology and making appropriate recommendations.
- To work with the Director to ensure that the learning needs of staff in relation to complaints handling are identified and that appropriate training is provided.
- Coordinating staff participation in ongoing programmes of training and development in relation to the complaint handling processes. This includes initiating post-training knowledge transfer/implementation initiatives.
- Performs other related work as assigned.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree or Diploma in behavioural science or communications discipline or any social science or similar qualification supported by appropriate documentation (i.e. transcripts, degree certificate, etc.).
- Membership of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Taxation (CITN) or equivalent bodies are advantages.
- Completion of the CITN or JTB or similar Tax Inspectors Training 1 and 2 are advantages

At least 10 years of full-time technical or professional experience (including 4 years in a supervisory capacity) in supervising a complaints management or tax function in a tax authority or similar agency or private sector industry.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.

- Ability to interpret and explain tax laws, regulations, and policies.
- Good knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Ability to rapidly assimilate a range of complex information and make expert judgements.
- High level of accuracy and attention to detail.
- Ability to influence and persuade senior members of staff, to review and alter practices, where necessary.
- Personal resilience and ability to perform effectively in a pressurized environment.
- Innovator with a positive “can do” attitude and a positive attitude to change.
- Ability to think strategically and see the bigger picture.
- Excellent communicator and possesses good interpersonal skill.
- Highly motivated self-starter, willing and able to act on own initiative, as well as work within a team.
- Ability to deputize for the Director and represent the organization at a senior level both internally and externally.
- Ability to deal with conflicting demands ensuring key priorities and deadlines are met through effective time management.
- Strong IT skills (including word processing, databases, spreadsheets, and presentations)
- Ability to assess and make effective decisions under pressure in complex situations.
- Ability to lead teams to deliver on assigned milestones.

iii. **Level II**

This role is assigned to a manager who will be responsible for organizing investigations into complaints within the Revenue Service. The manager is also responsible for identifying and translating needs into actionable items. In addition, he/she will manage a work stream dedicated to handling open complaints and will work closely with affected teams to identify problems and implement solutions. Success in this role will be directly related to the individual's ability to effectively engage, learn, and deliver high quality output while working with a large and diverse set of stakeholders and team members.

Other responsibilities include:

- Plans, organizes, coordinates, and manages the overall operation of a complaints handling unit.
- Assist with gathering information and performing analysis on complaints on tax issues.

- Develop Frequently Asked Questions (FAQs) and guideline for consistency in complaint handling. This is communicated to the director via the senior manager for approval.
- Support complaint audits as appropriate using research methodology to benchmark complaint handling and monitor performance. This includes evaluating complaints activity in terms of quality, scope and methodology and making appropriate recommendations.
- Implement post-training knowledge transfer/implementation initiatives as approved by the director/senior manager.
- Recommend initiatives to improve complaints handling to the senior manager.
- Performs other related work as assigned.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree or Diploma in behavioural science or communications discipline or any social science or similar qualification supported by appropriate documentation (i.e. transcripts, degree certificate, etc.)
- Membership of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Taxation (CITN) or equivalent bodies are advantages.
- Completion of the CITN or JTB or similar Tax Inspectors Training 1 is an advantage.
- At least 7 years of full-time technical or professional experience in complaints resolution management or a tax function in a tax authority or similar agency or private sector industry.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Good knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Good communication and interpersonal skills.
- Good command of both spoken and written English.
- Must be self-motivated and a good team player.
- Good computer literacy skills – proficient in MS word, excel and power point.
- Good understanding of the operational environment.
- Good analytical skills.

- Good record keeping skills.
- Ability to lead teams to deliver on assigned milestones.

iv. Level I

This level is assigned to revenue officers responsible for the day-to-day resolution of complaints made by taxpayers in accordance with the organization's complaints policy and procedure, alongside the management of complaints received from key stakeholders acting on behalf of the taxpayers.

The Officer will:

- Assist taxpayers with resolving their complaints. The officer acts as a single point of contact, scope a complaint establishing the full details of complaints, address expectation of taxpayer, record all contact made and actions proposed/agreed to ensure the information can be used to improve services and prevent repeat complaints.
- Analyse taxpayer feedback i.e. complaints, suggestions, and compliments to identify trends and lessons learnt to be used to continuously improve services.
- Escalate issues where appropriate to superiors.
- Performs other related work as assigned.

Profile requirements

a. Education and Work Experience

- Should be a graduate of an accredited university or polytechnic with a Bachelor's degree or Diploma in behavioural science or communications discipline or any social science or similar qualification supported by appropriate documentation (i.e. transcripts, degree certificate, etc.).
- Between 0 to 4 years of full-time technical or professional experience in a complaints resolution or a tax function in a tax authority or similar agency or private sector industry.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Good knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Ability to organize and present facts, accurately and thoroughly.
- Ability to work in an environment which includes quality, productivity and behavioural targets.
- Can demonstrate effective complaints management providing a correct

- resolution within a timescale. Excellent communication skills and the ability to write clear, concise, accurate letters in a timescale.
- Positive, "can do" attitude, with ability to say NO using positive language
- Good computer literacy skills – proficient in MS word, excel and power point.

Strategic Communications Unit

i. Director of Communications

The Director of Communications is responsible for the implementation of communications both internally and externally. The director of communications works with the junior communications department personnel as well as with various program directors and stakeholders within the organization to develop suitable communication plans and strategies. The Director of Communications also ensures that communications support is constantly being provided by the Strategic Communications Unit and that the messages in the content stay consistent and accurately represent the organization's values and objectives.

Objectives and Responsibilities of the Director of Communications

i. Leadership

The Director of Communications takes a leadership role in the Unit. He allocates appropriate talent and resources in all communications initiatives and guides them to completion. He also plays the lead role of creating and developing annual strategic communication plans for the service and executes key elements of the plan while simultaneously providing guidelines, tools, templates, and role delegation for elements to be executed in the plans. The director involves the leadership of the tax authority in its communication planning to ensure that every department in the organization plays an ambassadorship role during content creation or outward communications.

Typical day-to-day leadership functions of the role include key personnel recruitment, mentorship, coordination of communication/perception audits, identifying key messages, leading crisis management and risk communication.

ii. Strategy and analytics:

In his strategic and analytical role, the Director of Communications is responsible for the formulation of a communication strategy that applies from the top-down, all the way from the Board and other top-level executives within the organization.

In addition, the Director of Communications will regularly assess the effectiveness of the revenue service's communication channels and put in

place measures that will create awareness and momentum as well as test the effectiveness of communication activities within the tax authority. He will also conduct analysis on audience segmentation, key messages, communications schedules etc., reporting findings directly to the management and other key stakeholders.

The reports contribute to the formulation of strategies that ensure a continued promotion and enhancement of communication activities that in turn boost operations as well as protect and preserve the service's brand reputation.

iii. Opportunities/Innovation:

The director also seeks out new creative and innovative ways and opportunities for elevating the brand image of the tax authority. The director identifies and promotes newsworthy ideas on topics of interest on behalf of the tax administration, which establishes the organization as thought leaders and increases its popularity with its audience.

iv. Building relationships:

The Director of Communications is also tasked with building relationships within and outside the revenue service. The role is highly collaborative and works cross-functionally with numerous departments within the organization. These include communication planning, communication budget and the implementation of communication activities requiring input from other departments/directorates.

Profile Requirements

a. Education and Work Experience

The Director of Communications must possess a Bachelor's Degree (a Master's degree or Ph.D. is an added advantage) in Communications, Marketing, Business Administration, Law, English, Journalism, Public Relations, International Relations, Information Technology, Psychology, or any other tax related field. A working experience of the equivalent is also acceptable.

The Director of Communications must have at least 10 years' experience working with a tax authority or similar MDA or a private sector financial services company in a leadership position where assigned responsibilities includes communication planning, key personnel recruitment, mentorship, coordination of communication/perception audits, identifying key messages, leading crisis management and risk communication. Candidate experience should be strongly linked to evidenced performance preferably of financial performance improvement nature.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Good knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Proficient in communication planning and execution
- Proficiency in conducting communication/perception audits.
- Excellent in conducting crisis management communication.
- Strong understanding of advertising/brand management
- Ability to organize and present facts, accurately and thoroughly.
- Ability to work in an environment which includes quality, productivity and behavioural targets.
- Excellent communication skills – good command of both written and spoken English. Understanding and use of the predominant local language is desirable
- Excellent interpersonal and people skills
- Good computer literacy skills – proficient in MS word, excel and power point.
- Strong contacts with the media, civil society groups, non-governmental organisations, and faith-based organisations.
- Excellent knowledge and proficiency with new and print media channels including social media.
- Ability to lead teams to deliver on assigned milestones

ii. Communications Deputy Director

The communications deputy director supports the director in conveying an organization's internal and external messages. The communications deputy director corresponds with employees and external stakeholders to keep them informed of the organization's developments. He/she creates strategies to increase employee awareness and promote productivity. Externally, the deputy director communicates with the media and other interested parties to announce new policies, initiatives, programmes, tax law or regulation (s) in a way that ensures understanding by Stakeholders and ultimately promote compliance.

Objectives and Responsibilities of a Communication Deputy Director

- Lead the implementation of the communications strategy as approved by the management.
- Review and recommend for approval publications, press releases, website content, annual reports, speeches, and other promotional/educative

- materials that communicates the tax authority's policies, initiatives, services, programmes, etc.
- Responding to media inquiries, arranging interviews, and acting as a spokesperson for the organization where delegated by the director.
- Recommend to the director, opportunities to enhance the reputation of the tax authority and coordinating publicity events as required to influence taxpayer perception of the tax authority or their perception of tax compliance.
- Review perception and communication audits reports and recommend to director for management consideration necessary improvements to be undertaken by the tax authority.
- Coordinate the implementation of crisis communication plan in the event of a crisis.
- Assign communication officers to provide communication support to other departments/units/sub-units.

Profile Requirements

a. Education and Work Experience

The communications deputy director must possess a Bachelor's degree (Masters preferred) in Communications, Marketing, Business Administration, Law, English, Journalism, Public Relations, International Relations, Information Technology, Psychology, or any other related field. A working experience of the equivalent is also acceptable.

The communications deputy director must have at least 6 years' experience working with a tax authority or similar MDA or a private sector financial services company in a supervisory position where assigned responsibilities included communication planning, mentorship, coordination of communication/perception audits, identifying key messages, branding, advert/campaign management, supporting/implementing crisis management and risk communication. Candidate experience should be strongly linked to evidenced performance preferably of financial performance improvement nature.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Good knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Proficiency in conducting communication/perception audits.
- Excellent in conducting crisis management communication.

- Excellent understanding of advertising/brand management
- Ability to organize and present facts, accurately and thoroughly.
- Ability to work in an environment which includes quality, productivity, and behavioural targets.
- Excellent communication skills – good command of both written and spoken English. Understanding and use of the predominant local language is desirable
- Excellent interpersonal and people skills
- Good computer literacy skills – proficient in MS word, excel and power point.
- Strong contacts with the media, civil society groups, non-governmental organisations, and faith-based organisations.
- Excellent knowledge and proficiency with new and print media channels including social media.
- Ability to lead teams to deliver on assigned milestones.

iii. **Communications Manager**

The communications manager supports the organization's internal and external communications strategy, writes, and disseminates publicity material, responds to inquiries from the public and media, and coordinates promotional/educative campaigns/programmes as directed or delegated by the communications deputy director.

Objectives and Responsibilities of a Communications Officer

Responsibilities include:

- Support the implementation of the communications strategy as approved by the management.
- Coordinate the development of templates such as letterheads, profiles, memo templates, complimentary cards etc.
- Coordinate the development of the organization's literature and other forms of internal/ external communication including newsletters.
- Coordinate the writing, editing, and distributing content, including publications, press releases, website content, annual reports, speeches, and other promotional/educative materials that communicates the tax authority's policies, initiatives, services, programmes, etc.
- Respond to media inquiries, arranging interviews and acting as a spokesperson for the organization where delegated by the director or deputy director.
- Establishing and maintaining effective relationships with journalists and

- maintaining a media database.
- Seeking opportunities to enhance the reputation of the tax authority and coordinating publicity events as required to influence taxpayer perception of the tax authority or their perception of tax compliance.
- Lead perception and communication audits.
- Support the implementation of crisis communication plan in the event of a crisis.
- Provide communication support to other departments/units/sub-units as assigned.

Profile Requirements

a. Education and Work Experience

The communications assistant director must possess a Bachelor's degree in Communications, Marketing, Business Administration, Law, English, Journalism, Public Relations, International Relations, Information Technology, Psychology, or any other related field or tax experience. A working experience of the equivalent is also acceptable.

The communications assistant director must have a minimum of 3 to 5 years' experience working in as communications manager/advisor/expert with a tax authority or similar MDA or a private sector financial services company where assigned responsibilities included Strategic communication, mentorship, coordination of communication/perception audits, identifying key messages, branding, advert/campaign management, supporting/implementing crisis management and risk communication. Candidate experience should be strongly linked to evidenced performance preferably of financial performance improvement nature.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Good knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Proficiency in conducting communication/perception audits.
- Excellent in conducting crisis management communication.
- Good understanding of advertising/brand management
- Ability to organize and present facts, accurately and thoroughly.
- Ability to work in an environment which includes quality, productivity, and behavioural targets.
- Excellent communication skills – good command of both written and spoken English. Understanding and use of the predominant local language

is desirable

- Excellent interpersonal and people skills
- Good computer literacy skills – proficient in MS word, excel and power point.
- Strong contacts with the media, civil society groups, non-governmental organisations, and faith-based organisations.
- Excellent knowledge and proficiency with new and print media channels including social media.
- Ability to lead teams to deliver on assigned milestones

iv. Communications Analyst

The communications analyst is often someone at revenue officer level responsible for developing and maintaining the organization's brand, including communicating the brand to internal and external stakeholders in a way that improves brand visibility.

Objectives and Responsibilities of a Communications analyst

Responsibilities include:

- Support the implementation of the communications strategy as approved by the management.
- Develop content for social media and other channels including writing, editing and distributing content such as publications, press releases, website content, annual reports, speeches, and other promotional/educative materials that communicates the tax authority's policies, initiatives, services, programmes, etc.
- Create the organization's literature and other forms of internal/ external communication including newsletters.
- Develop templates such as letterheads, profiles, memo templates, complimentary cards etc.
- Support strategic planning for upcoming campaigns. Conceptualize strategic brand initiatives and implement details of the campaign.
- Seeking opportunities to enhance the reputation of the tax authority and coordinating publicity events as required to influence taxpayer perception of the tax authority or their perception of tax compliance.
- Conduct perception and communication audits.
- Execute crisis communication plan in the event of a crisis.
- Provide communication support to other departments/units/sub-units as assigned

Profile Requirements

a. Education and Work Experience

The Communications Analyst must possess a Bachelor's degree in Communications, Marketing, Business Administration, Law, English, Journalism, Public Relations, International Relations, Information Technology, Psychology, or any other related field including taxation. A working experience of the equivalent is also acceptable.

The Communications Analyst can have 0 - 3 years' experience working in a communications role in as communications associate/trainee/officer with a tax authority or similar MDA or a private sector financial services company where assigned responsibilities included Strategic communication, communication/perception audits, Social media management, branding, advert/campaign management, supporting/implementing crisis management and risk communication. Candidate experience where more than “0” should be strongly linked to evidenced performance preferably of financial performance improvement nature.

b. Skills

- Good understanding of Nigeria's tax law and relevant statutes.
- Ability to interpret and explain tax laws, regulations, and policies.
- Good knowledge of the policies, procedures, and operations of the State Internal Revenue Service.
- Proficiency in conducting communication/perception audits.
- Excellent in conducting crisis management communication.
- Good understanding of advertising/brand management
- Ability to organize and present facts, accurately and thoroughly.
- Ability to work in an environment which includes quality, productivity, and behavioural targets.
- Excellent communication skills – good command of both written and spoken English. Understanding and use of the predominant local language is desirable
- Excellent interpersonal and people skills
- Good computer literacy skills – proficient in MS word, excel and power point.
- Strong contacts with the media, civil society groups, non-governmental organisations, and faith-based organisations.
- Excellent knowledge and proficiency with new and print media channels including social media.

APPENDIX 2: TRAINING

Taxpayer Services Unit

1. Technical Training

- Technical skills training on the interpretation of the tax laws and the determination of relevant State taxes.
- Basic/advanced training on finance and accounting concepts.
- Orientation on the process and procedure of tax administration by the tax authority including contracted agents and connected MDAs.
- Understanding of the demographics and sectorial classification of the State.
- Understanding of related service standards and associated KPIs.

2. Taxpayer Relationship Management Training

- Effective Communication and Psychosocial skills training,
- Interpersonal skills training.
- Time Management training.
- Ethics and Integrity training.

3. Communications Training

- Effective Communication and Psychosocial skills training.
- Orientation on using templates for standard letters and notices.
- Basic language training (most prominent local dialects in the tax jurisdiction).

4. Technology Training

- Training on the tax authority's information management system.
- Training on database administration.
- Training on Microsoft office tools especially word, excel and power point.

5. Management Training

- Unconscious Bias Training.
- Leadership & Supervisory Skills training.

Taxpayer Compliance Unit

1. Technical Training

- Technical skills training on the interpretation of the tax laws and the determination of relevant State taxes.
- Basic/advanced training on finance and accounting concepts.
- In-house technical sessions on topical tax technical matters or contentious provisions in the tax laws. This includes decided cases/judgments that

- would impact the practical application of sections in the tax laws.
- Tax audit and enforcement/monitoring procedures.
- Compliance risk management.
- Specialized tax audit and investigation programs.
- Drafting and negotiating tax agreements (e.g. tax treaty and amnesty design framework).
- Understanding of the demographics and sectorial classification of the tax jurisdiction.
- Understanding of related service standards and associated KPIs.
- Training on conducting research.

2. Communications Training

- Effective Communication and Psychosocial skills training.
- Orientation on using templates for standard letters and notices.
- Basic language training (most prominent local dialects in the tax jurisdiction).

3. Soft Skills training

- Interpersonal Skills training.
- Professionalism during tax audits.
- Time Management training.
- Ethics and Integrity training.

4. Technology Training

- Training on the tax authority's information management system.
- Training on Microsoft office tools especially word, excel and power point.

5. Management Training

- Unconscious bias training.
- Leadership & supervisory skills training.

Taxpayer Complaints Management

1. Technical Training

- Technical skills training on the interpretation of the tax laws and the determination of relevant State taxes.
- Orientation on the process and procedure of tax administration by the tax authority including contracted agents and connected MDAs.
- Understanding of the demographics and sectorial classification of the tax jurisdiction.
- Understanding of related service standards and associated KPIs.

1. Communications Training

- Effective Communication and Psychosocial Skills training.
- Basic language training (most prominent local dialects in the tax jurisdiction).
- Orientation on FAQ.

2. Soft Skills training

- Interpersonal Skills training.
- Time Management training.
- Ethics and Integrity training.

3. Technology Training

- Training on the tax authority's information management system.
- Training on database administration.
- Training on Microsoft office tools especially word, excel and power point.
- Training on complaints management system.

4. Management Training

- Unconscious Bias Training.
- Leadership & Supervisory Skills training.

Strategic Communications Unit

1. Technical Training

- Technical skills training on the interpretation of the tax laws and the determination of relevant State taxes.
- Orientation on the process and procedure of tax administration by the tax authority including contracted agents and connected MDAs.
- Training on brand management.
- Conducting perception audit.
- Developing a communication plan.
- Understanding of the demographics and sectorial classification of the tax jurisdiction.
- Understanding of related service standards and associated KPIs.

2. Communications Training

- Developing key messages.
- Business communication training.
- Executive communication.
- Crisis communication training.
- Effective Communication and Psychosocial Skills training.

- Presentation skills training.

3. Soft Skills training

- Interpersonal Skills training.
- Time Management training.
- Ethics and Integrity training.

4. Technology Training

- Training on Microsoft office tools especially word, excel and power point.
- Training on other technology tools and systems as may be required.

5. Management Training

- Unconscious Bias Training.
- Leadership & Supervisory Skills training.

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