GOVERNMENT OF CROSS RIVER STATE

GRIEVANCE REDRESS MECHANISM
SERVICE LEVEL AGREEMENT

BETWEEN

CROSS RIVER STATE MINISTRY OF COMMERCE IN COLLABORATION WITH CROSS RIVER STATE INTERNAL REVENUE SERVICE AND CROSS RIVER STATE MINISTRY OF JUSTICE

AND

PUBLIC ON

BUSINESS PREMISES REGISTRATION/RENEWAL

AND ECONOMIC DEVELOPMENT LEVY

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INTRODUCTION

This Grievances Redress Mechanism (GRM) Service Level Agreement is developed to provide set of rules and guidance for administration of grievances in the course of implementation of Cross River State Ministry of Commerce Service Level Agreements on the collection of Business Premises Registration/Renewal and Economic Development Levy by Cross River State Ministry of Commerce, Or by Cross River Sate Internal Revenue Service on behalf of the Ministry of Commerce or third party knowingly or unknowingly with overall oversight from the Cross River State Ministry of Commerce.

PURPOSE

The purpose of this GRM is to present our Service Level Agreements, provide a set of procedures and guidance on how to register complaint, and how we will resolve complaint in line with our Service Level Agreement on Business Premises Registration, Business Premises Renewal and Economic Development Levy.

The mechanism for addressing employee grievances is not addressed through this mechanism, which is solely to manage the interface with external stakeholders.

SCOPE

This Grievance Redress Mechanism will be applied to our stakeholder grievances, which relate to the activities of the Ministry of Commerce, Cross River State Internal Revenue Service staff or agents' or imposters undertaken in relation to the CRS Ministry of Commerce Service Level Agreements on Business Premises Registration/Renewal and Economic Development Levy.

A grievance is an issue, concern, problem, or claim (perceived or actual) that an individual stakeholder or stakeholder group has related to Cross River State Internal Revenue Service and its staff/agents' operations and activities or an imposter. The mechanism does not impede access to judicial or administrative resolutions.

APPLICATION

This Grievance Redress Mechanism provides guidance to all Cross River State Ministry of Commerce staff, Cross River State Internal Revenue Service staff, and or agents and external stakeholders on receiving, registering, assessing and resolving Business Premises Registration/Renewal and Economic Development Levy grievances emanating from internal and external stakeholder activities in relation to the CRS Ministry of Commerce Service Level Agreements.

The fundamental objective of this mechanism is to:

- Provide a predictable, transparent, and credible process to all parties for resolving grievances, resulting in outcomes that are seen as fair, effective, and lasting;

- Build trust as an integral component of broader Service Level Agreement implementation activities; and

To maximize the effectiveness of the Grievance Redress Mechanism, Cross River State Ministry of Commerce shall uphold the following values during implementation and operation of the system:

- Commitment to fairness in both process and outcomes;

- Freedom from reprisal for all involved parties – within CRS Ministry of Commerce and in the external stakeholder group;

- Clear operating rules, and accountability;

- Validity of all complaints submitted;

- Accessible to all stakeholders; and

- Confidentiality if requested.

▪ NOTIFICATION

CRS Ministry of Commerce in collaboration with CRS Internal Revenue Service will proactively inform affected stakeholder group of the details of the Grievance Redress Mechanism. This will include information about where people can go and who they can talk to if they have a grievance. This information shall be widely and regularly publicized, throughout the duration of the public consultation exercise, through announcements and the distribution of fliers.

Cross River State Ministry of Commerce will provide the information in a format and languages (if necessary) that are readily understandable by the local population and/or orally in areas where literacy levels are low during routine stakeholder engagement.

▪ ROLES, RESPONSIBILITIES AND RESOURCES

Implementation of the Grievance Redress Mechanism for the Service Level Agreement on Business Premises Registration/Renewal and Economic Development Levy will be the ultimate responsibility of the Cross River State Ministry of Commerce with support from CRS

Internal Revenue Service. The CRS Ministry of Commerce will be supported by a wider team depending on the nature of grievance.

- THE GRIEVANCE REGISTRATION PROCESS

The following steps outline the process that can be followed to register a grievance.

1. Direct phone call or text message

Aggrieved party who believed the administration of Business Premises Registration/Renewal and Economic Development Levy is compromise against the Service level Agreements by CRS Ministry of Commerce can make direct call to the Ministry of Commerce Grievance Redress Desk Officer via (+234) 9132336686 between the hours of 9am to 4pm from to Friday excluding public holidays.

The aggrieved party must provide the following details to the GRM Desk officer:

Title, Full Name (with Surname first), alternate phone number if any, valid email if any, Complaint type: "Business Premise Registration, Business Premises Renewal or Economic Development Levy", Description of Complaints, Amount lost if any and Name of Responsible party if known.

GRM Desk Officer shall acknowledge receipt of any grievance as soon as possible, but up to seven days from the date it was submitted and shall inform the complainant about the timeframe in which a response can be expected.

or

2. Visit www.ipb.cr.gov.ng , and then click on GRM MENU, then scroll down to "GRM FOR BUSINESS PREMISES" and fill in required details and you will receive automatic acknowledgement.

or

3. Visit GRM Desk Officer, Cross River State Ministry of Commerce, 2nd Floor, Professor Eyo Ita House, 48 Ndidem Usang Iso Road and fill the CRS Ministry of Commerce Business Registration/Renewal and Economic Development Levy GRM Complaint Book.

Ministry of Commerce GRM Desk Officer shall acknowledge receipt of any grievance as soon as possible, but up to seven days from the date it was submitted and shall inform the complainant about the timeframe in which a response can be expected.

- GRIEVANCE STATUS

All grievances shall be dealt with on a case by case basis.

All complaints or grievances are either handle directly by the GRM Desk Officer or assigned to a more appropriate department or agency to handle.

An aggrieved party has the right to call, text or visit the GRM Desk Office to know the status of the grievance whether is unassigned, investigation ongoing or resolved.

As a last resort, aggrieved parties have a right to take legal action. This is a more formal rights based approach that shall only be taken if all other approaches have failed or when there are serious conflicts about facts and data. The final decision will be taken by the arbitrator or courts based on compliance with laws, policies, standards, rules, regulations or procedures.

- MONITORING AND REPORTING

Monthly internal reports will be compiled by the GRM Desk Office and distributed to the management team. These grievance reports will include:

- The number of grievances logged in the proceeding period by level and type.
- The number of stakeholders that have come back after 30 days stating they are not satisfied with the resolution.
- The number of grievances unresolved after 60 days by level and type.
- The number of grievances resolved.
- The number of grievances of the same or similar issue.
- Ministry of Commerce responses to the concerns raised by the various stakeholders.

These reports and other records will be made available for external review if required.

CROSS RIVER STATE
MINISTRY OF COMMERCE
SERVICE LEVEL AGREEMENT

The Agreement describes the key Services provided by the CROSS RIVER STATE MINISTRY OF COMMERCE (MoC) and the standards we have committed to in terms of service delivery to our end users.

1. **GOAL AND OBJECTIVES:** The Objective and Goals of the Service Level Agreement (SLA) are:

To ensure strict compliance to the provisions of "Cross River State Law No 10 of 2017 "A Law for the collection of taxes and levies", "Cross River State Registration of Business Premises Edict 1984" and "Cross River State Resolution No 66 of Wednesday, 12th April 2017, Pursuant to Section 6 Sub (1) and (2) of Cross River State Imposition of Fees and Charges Law No 5, year 2012", Cross River State House Of Assembly Resolution No.70 Of Wednesday 16th September. 2020 Approving the Revised Consolidated State (Miscellaneous) Fees and Charges Regulations - 2020which designates this Ministry to:

- Issue Permit for Business Premises
- Renewal of Permit for Business Premises
- Collection of Economic Development Levy

2. **STAKE HOLDERS**: CROSS RIVER STATE MINISTRY OF COMMERCE and beneficiaries as captured in table following.

3. **PERIODIC REVIEW**: Once a year as the need arises.

4. When there is default, the remedy is through our Grievance Redress Mechanism.

CROSS RIVER STATE MINISTRY OF COMMERCE SCOPE OVERVIEW

S/N	DEPARTMENT RESPONSIBLE	SERVICE	COST (NGN)	BENEFICIARIES	REQUIREMENTS/ STEPS/PROCEDURES	RESPONSE TIMELINES	VALIDITY
1.	Department of Commerce and Trade	Permit for Business Premises	Cross River State House Of Assembly Resolution No.70 of Wednesday 16th September. 2020 Approving The Revised Consolidated State (Miscellaneous) Fees And Charges Regulations – 2020, pages 37 - 52	Private Limited Liability Company (LTD), Public Limited Liability Company (PLC), Unlimited Company	1. Obtain and submit Business Permit Application form (same day if the information required are available) at Cross River State Ministry of Commerce using the physical address below: **CROSS RIVER STATE MINISTRY OF COMMERCE** 2nd Floor, Professor Eyo Ita House No 48 Ndidem Usang Iso Road Calabar Cross River State 2. The following information is contained in the application form to be obtained: (i) Registered Business Name from Corporate Affairs Commission (ii) Tax Identification Number: applicant without Tax Identification Number can obtain such from Cross River State Internal Revenue Service (CRSIRS) via https://www.crirs.ng/ (iii) Brief proposal of your business with the following information: ● Business Name ● Valid Business Address ● Branch Business Address	Within 7 days	"Cross River State Law No 10 of 2017 "A Law for the collection of taxes and levies", "Cross River State Registration of Business Premises Edict 1984" and "Cross River State Resolution No 66 of Wednesday, 12th April 2017, Pursuant to Section 6 Sub (1) and (2) of Cross River State Imposition of Fees and Charges Law No 5, year 2012", Cross River State House Of Assembly Resolution No.70 of Wednesday 16th September. 2020 Approving The Revised Consolidated State (Miscellaneous) Fees And Charges Regulations – 2020, pages 37 - 52

					● Date of Commencement of Business ● Name and Address of Secretary, Manager/ Representative ● Full Name and Address and National of each Director ● Name of Employees: Male. Female and Foreigner if any ● Authorized Share Capital ● The Paid up share capital 3. Upon submission, a payment code is provided by Ministry of Commerce to facilitate payment. The fees are contained in Table 6.43, page 37, of the Cross River Approved Revised Revenue Code – 2020 via this link: https://www.crirs.ng/2020/01/03/crs-approved-revisedfeescharges-regulations2020/ or can also be obtained in the Ministry of Commerce. 4. Make either online or direct payment to either Zenith Bank or First Bank within the State using the Revenue Code generated, save or print out automated e receipt. If payment is made directly in the bank, make a photocopy of the bank teller and visit Cross River State Internal Revenue Service to obtain a printout receipt at no cost.		

					5. Present receipt to Trade Unit, Cross River State Ministry of Commerce 6. Successful applicants are notified via phone call or text messages of approval for collection or can visit the Ministry of Commerce within one week. Successful applicant can visit Cross River State Ministry of Commerce to collect Business Premises Registration Permit		
2.	Department of Commerce and Trade	Renewal of Business Premises Permit	Cross River State House Of Assembly Resolution No.70 of Wednesday 16th September, 2020 Approving The Revised Consolidated State (Miscellaneous) Fees And Charges	Private Limited Liability Company (LTD), Public Limited Liability Company (PLC), Unlimited Company	**Step 1: Issuance of a Demand Notice** Applicant whose Business Premises Permit is due for revalidation after 12 months from date of approved permit are issue a Demand Notice by the Cross River State Ministry of Commence to renew their permit. Contents of the Demand Notice includes the followings: 1. Client business name and business address 2. Tax Identification Number 3. Payment Reference Number 4. Yearly renewal fee, amongst others **Step 2: Payment**	Within 2 days	"Cross River State Law No 10 of 2017 "A Law for the collection of taxes and levies", "Cross River State Registration of Business Premises Edict 1984" and "Cross River State Resolution No 66 of Wednesday, 12th April 2017,

					1. Applicant can make online payment by visiting crossriverpay.com, a. Click on "Pay Cross River State" b. Enter the "Payment Reference:" in the field provided c. Click on "make payment" d. The demand notice will display on the screen e. Locate the "pay now" button to right of the screen f. Click on "pay now" g. Choose method of payment and follow the onscreen instructions. 2. Or approach any Commercial bank with the demand notice and the bank will process the payment. **Note:** The Renewal Permit Fees or rates are already captured in the system or contained in the Cross River Approved Revised Revenue Code – 2020 via this link: https://www.crirs.ng/2020/01/03/crs-approved-revised-feeschargesregulations2020/		

3.	Department of Commerce and Trade	Economic Development Levy	Cross River State House Of Assembly Resolution No.70 of Wednesday 16th September. 2020 Approving The Revised Consolidated State (Miscellaneous) Fees And Charges Regulations – 2020, pages 53-56	Private Limited Liability Company (LTD), Public Limited Liability Company (PLC), Unlimited Company	3. Obtain, fill and submit Economic Development Levy Form (same day if the information required are available) at the office of the Cross River State Ministry of Commerce using the physical address below: CROSS RIVER STATE MINISTRY OF COMMERCE 2nd Floor, Professor Eyo Ita House No 48 Ndidem Usang Iso Road Calabar Cross River State 2. An officer from the Ministry will conduct physical assessment of	Within 7 days	"Cross River State Law No 10 of 2017 "A Law for the collection of taxes and levies", "Cross River State Registration of Business Premises Edict 1984" and "Cross River State Resolution No 66 of Wednesday, 12th April 2017, Pursuant to Section 6 Sub (1) and (2) of Cross River State Imposition of Fees and Charges Law No 5, year 2012"
					your business and then submit report of proposed levy 3. Upon submission, a payment code is generated by Ministry of Commerce to facilitate payment. The fees are contained in Table 6.43, page 53 - 56, of the Cross River Approved Revised Revenue Code – 2020 or can also be obtained in the Ministry of Commerce. 4. Make payment to either Zenith Bank or First Bank within the State using the Revenue Code generated and obtain a print out of receipt		

Hon. Mrs. Abigail Duke Orok Ph.D
Commissioner
Cross River State Ministry of Commerce

18th September 2024