
Taraba State Internal Revenue Service (TSIRS)

Comprehensive Regulatory Business Processes & SLA Guide

OVERVIEW

TSIRS is responsible for the assessment, collection, and enforcement of taxes and levies in Taraba State. It plays a critical role in revenue generation, fiscal policy implementation, and business regulation.

STEP-BY-STEP PROCEDURE

1. Taxpayer Registration

- **Action:** Register as an individual or corporate taxpayer.
 - **Requirements:** CAC documents (for companies), valid ID, utility bill, business address.
 - **SLA:** 3 working days for issuance of Tax Identification Number (TIN).
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2. Taxpayer Profiling and Classification

- **Action:** TSIRS classifies taxpayers based on business type, size, and turnover.
 - **Requirements:** Financial statements, business activity description.
 - **SLA:** 5 working days for profiling and classification.
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3. Tax Assessment and Billing

- **Action:** TSIRS assesses applicable taxes (e.g., PAYE, Withholding Tax, Business Premises Levy).
 - **Requirements:** Payroll records, transaction history, annual returns.
 - **SLA:** 7 working days for issuance of tax bill.
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4. Payment and Receipt Issuance

- **Action:** Taxpayer pays via approved channels (online or bank).

- **Requirements:** Tax bill reference number.
 - **SLA:** 2 working days for confirmation and issuance of official receipt.
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5. Tax Clearance Certificate (TCC) Application

- **Action:** Apply for TCC for business transactions, contracts, or permits.
 - **Requirements:** Evidence of tax compliance, audited accounts, previous TCC (if applicable).
 - **SLA:** 5 working days for issuance of TCC.
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6. Filing of Annual Returns

- **Action:** Submit annual tax returns (individual or corporate).
 - **Requirements:** Financial statements, payroll, tax payment evidence.
 - **SLA:** 3 working days for acknowledgment and review.
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7. Audit and Compliance Monitoring

- **Action:** TSIRS conducts periodic audits to ensure compliance.
 - **Requirements:** Full access to financial records and documentation.
 - **SLA:** 10–15 working days for audit completion and feedback.
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8. Dispute Resolution and Appeals

- **Action:** Taxpayer may challenge assessments or penalties.
 - **Requirements:** Written appeal, supporting documents.
 - **SLA:** 10 working days for resolution or referral to Tax Appeal Tribunal.
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9. Enforcement and Sanctions

- **Action:** TSIRS may enforce penalties for non-compliance.
- **Requirements:** Legal notice, enforcement warrant.
- **SLA:** Varies based on severity and legal process.

SERVICE LEVEL AGREEMENT (SLA) SUMMARY

Process	SLA (Working Days)
Taxpayer Registration	3 days
Profiling & Classification	5 days
Tax Assessment & Billing	7 days
Payment Confirmation & Receipt	2 days
Tax Clearance Certificate (TCC)	5 days
Filing of Annual Returns	3 days
Audit & Compliance Monitoring	10–15 days
Dispute Resolution & Appeals	10 days

CONTACT & SUPPORT

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- [TSIRS Portal & SLA Downloads](#)