



Cross River Internal Revenue Service

A review on the ATAF Covid -19 measures for Internal Revenue services

Document review

INTRODUCTION:

1. BACKGROUND

The COVID-19 outbreak, has come with devastating impact globally, and is now a major threat to all aspects of human existence as we once knew it. The pandemic has ravaged almost every corner of the globe with infected people dying daily by the thousands. This has health and economic implications on individuals, Organizations and Nations. For us in Nigeria, as at end of day May 19th, 2020 the official number of infected persons stands at 6,172, and 198 deaths. There are indications that these numbers will keep rising. The only confirmed means of slowing down its spread is for people to stay indoors as much as possible and maintain WHO COVID 19 laid down protocol for hygiene standards.

2. IMPACT

The advent of Covid -19 has caused a disruption in the regular flow of activities as we know them. Some of the impacts include the following;

- Huge revenue losses to Business entities the world over.
- Many business entities have closed due to bankruptcy,
- Some organizations are moving their business online.
- Job losses are at their highest for decades now.
- Governments are cutting budgets.
- Some nations are on the brink of collapse and are depending on foreign aid.
- Social disorders and vices are on the rise globally
- Schools, churches and non-essential businesses are either closed or moving online due to government regulations.
- Increased defaults rate in meeting financial obligations.

These impacts and more stare us in the face while the frontiers of medical science still grapples with finding a solution to stave off this grueling killer that may have changed the way we live and do business for ever.

Revenue Authorities are not left out, as they have to realign their expectations in accordance with the signs of the times and reorganize the way they carry on with Tax payer Service Management to optimize the revenues collected without compromising the health and safety of Taxpayers or its personnel.

3. ACTION

It is on account of the above that the Management of CRIRS called for a review of the (African Tax Administrative Forum) ATAF recommended Covid 19 Measures for Revenue Authorities, to be considered for adoption and implementation as applicable in the various jurisdictions to help reduce the burden of the pandemic on all stakeholders.

A four man committee was commissioned to carry out the review, they are:

1. Mr. Patrick Anyandi
2. Mr. Uket Basse
3. Mr. Okpo Ojah
4. Mr. Peter Ikpa

Mandate:

To Review the Covid 19 Measures suggested by the African Tax Administrative forum (ATAF) and make recommendations to Cross River Internal Revenue Service Management for consideration and adoption.

Findings:

The document was elaborate on different measures that Revenue Authorities can adopt to help them survive in these trying times. These measures were viewed in 3 dimensions;

A. Risk assessment

- i. Health and Safety of employees of the Service and its taxpayers.
- ii. Survival of the Service and its ability to continue to cater for tax payers where and when due.
- iii. Impact of the pandemic on the different tax sectors of the service and possible revenue losses there- from.
- iv. Review revenue targets.
- v. Closer monitoring of cost centres.
- vi. Possible legislation in respect to measures to check increase rate of transmission
- vii. Ensuring availability and ease of access to Taxpayer Services.
- viii. Palliatives to taxpayers to encourage compliance.

B. Ensuring availability and ease of access to TP service:

- i. Provide electronic channels for tax payers
- ii. Scenario planning and work scheduling of personnel (running shifts)
- iii. Allow for remote access(work from home)
- iv. Easy communication and correspondence

C. Palliatives to taxpayers to encourage compliance

- i. Flexible tax payment plans
- ii. Suspension of penalty and interest
- iii. Extension of deadlines
- iv. Suspension of enforcement
- v. Speed up tax refunds
- vi. Temporal reduction of tax rates
- vii. Suspension of Pre payments
- viii. Provide tax rebates

4. RECOMMENDATIONS TO CRIRS:

1. All CRIRS activities within the life of the pandemic should align with provisions of the Cross River State Corona virus and Other Pandemic/Epidemic Law 2020.
2. The Service should prioritize staff and Taxpayer Health and Safety at the work place hygiene W policy issues and enforce strict compliance.
3. Management to enforce the use of face mask within the premises, and maintain social distance of 2 meters while on duty.
4. Management should also ensure that facilities for hand washing are available at all CRIRS offices during official working hours and certified device for body temperature reading and personnel trained to administer same.
5. Extension of period for filling of returns for individuals and corporate bodies to june 30 and july30 of 2020 respectively.
6. Encourage installment payment of past due and current tax liabilities.
7. The Service should emphasis the use of e-channels for filling of returns, Payment of taxes, Self service for application, processing and collection of all tax clearance certificates.
8. COVID – 19 Pandemic Committee should be formally inaugurated within the Service, with responsibility to include monitoring and compliance enforcement across the State offices.
9. The service should adopt cost cutting measures as result of uncertainties paucity of funds.
10. Intranet should be commissioned to enable the performance management modules developed as part of CRIRS Participatory Monitoring, Evaluation and Reporting (PMERS) System become operational. Management should provide all necessary infrastructures to support workability of the system.

11. Management should initiate and support the use video conference facilities and voice conference calls for meetings and where necessary, physical meetings should be limited to a maximum number of 7 persons.
12. All pregnant women and nursing mothers should proceed on paid leave to avoid endangering the lives babies and fetuses .
13. Staff presenting with respiratory conditions should be encouraged to voluntarily disclose to appropriate authorities (under official secrecy).
13. The tax portal should be used for regular mails and for all submission, in the event that infections exceed 6,000 Mark by end of June, 2020. Registrations, deregistration, entity establishment & closure, negotiation request, postponement etc. all petitions should be sent and received electronically.) Management should implement necessary Public Service announcements. Within the framework of National infection record exceeded 6,000 by the above timeline.
14. Incentivize staffs that are on duty during periods of lockdown as those on essential duties to encourage commitment.

CONCLUSION:

As we all take action during this global crisis, we encourage staff to practice WHO guideline protocol on COVID-19, and that management critically considers the recommendations put forward..

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Patrick Anyandi Director PRS	Uket Bassey Dep. Dir. Admin	Okpo Ojah Head T. Edu & E.	Peter Ikpa Head SVD
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