



**SOKOTO STATE INTERNAL REVENUE SERVICE**  
**OFFICE OF THE EXECUTIVE CHAIRMAN**  
**INTERNAL MEMO**

**From:** Office of the Executive Chairman

**TO:** All Executive Directors, And Staffs

**Date:** 4th January, 2024

**Subject:** Internal Process for Enforcement Actions Following Consolidated Demand Notices (CDN).

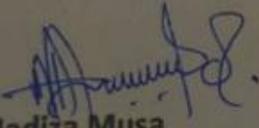
This circular serves as formal notification that, effective immediately, SOIRS has implemented an internal control process to ensure that no enforcement action shall be undertaken against any taxpayer who has complied with payment requirements outlined in the Consolidated Demand Notice (CDN).

All enforcement officers must adhere to the following procedures before initiating any enforcement action:

1. Verify the taxpayer's payment status through the central payment confirmation system or official receipt records.
2. Confirm that all liabilities under the Consolidated Demand Notice have been fully settled.
3. Obtain written clearance from the Assessment & Compliance Department confirming the taxpayer's status.
4. Only proceed with enforcement if the taxpayer is confirmed non-compliant.

Any enforcement action carried out in violation of this internal process will be regarded as a breach of operational guidelines and subject to disciplinary review.

All units are directed to fully implement these procedures to ensure fairness, Transparency, and accountability in the enforcement of revenue laws.

  
Hadiza Musa  
For: Executive Chairman