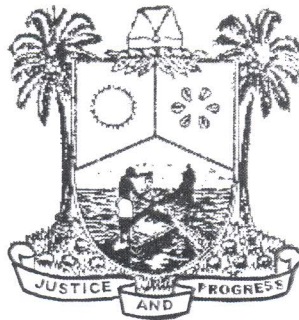


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L.S.L.N. No. 1--Hotel Occupancy and Restaurant Consumption (Fiscalisation)  
Regulation 2017 .....B1-29

L. S. L. N. No.1 of 2018

**HOTEL OCCUPANCY AND RESTAURANT CONSUMPTION (FISCALISATION) REGULATIONS,  
2017**

**ARRANGEMENT OF REGULATIONS**

1. Interpretation
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In exercise of the powers conferred by Section 9 of the Hotel Occupancy and Restaurant Consumption Law, Cap H8, Laws of Lagos State, 2015 (referred to in these Regulations as "The Principal Law") and all other Powers enabling the Chairman in that behalf, the Chairman, Lagos State Internal Revenue Service makes the following Regulations. –

- Interpretation. 1. In these Regulations unless the context requires otherwise:
- "Business Premises" means any Hotel Restaurant, or Event Centre covered by the Hotel Occupancy and Restaurant Consumption Law;
- "Central System" means an electronic information system established by the Service that allows for data interchange between the Collecting Agent and the Service through the Electronic Fiscal Device;
- "Chairman" means the Chairman of Lagos State Internal Revenue Service;
- "Collecting Agent" means any person owning, managing or controlling any business, or supplying any goods or services chargeable under the Law;
- "Device" means an Electronic Fiscal Device;
- "Electronic Fiscal Device" means a Device having the features specified in Regulation 9;
- "Law" means Hotel Occupancy and Restaurant Consumption Law 2015;
- "Persons" includes a body of persons corporate or unincorporated;
- "Receipts/invoices" means a document printed by the Electronic Fiscal Device for the customer for the supply of goods or services supplied to the customer bearing the contents as specified in Regulation 4;
- "Service" means Lagos State Internal Revenue Service;
- "Small Fiscalised Collecting Agent" means a Collecting Agent whose yearly sales turnover from its business activities is Two Million Naira (₦2, 000,000.00) and below.
- Objective of the Regulations. 2. The objective of these Regulations is to set up measures that will allow the Service to have efficient oversight of all sales transactions covered by the Law for proper ascertainment of tax returns.
- Application of the Regulations 3. These Regulations shall apply to all person(s) owning, managing or controlling any business, or supplying any goods or services chargeable under the Hotel Occupancy

