



# LAGOS STATE GOVERNMENT

## PUBLIC NOTICE



### HOTEL OCCUPANCY AND RESTAURANT CONSUMPTION TAX

This is to bring to the attention of the general public, especially owners and operators of Hotels, Restaurants, Event Centres, Shortlet Apartments, Clubs, Lounges and similar facilities in Lagos State that the Hotel Occupancy & Restaurants Consumption Tax Law is still valid and its full effect has not been voided by any court order or ruling.

The Federal High Court on May 7, 2018 varied its order on **Registered Trustees of Hotel Owners and Managers Association of Nigeria v. Attorney General of Lagos State and Federal Inland Revenue Service** restraining the Lagos State Government from enforcing the Hotel Occupancy & Restaurants Consumption Law and Hotel Occupancy and Restaurants Consumption (Fiscalization) Regulations 2017.

This varied order by implication validates the existing law which empowers the Lagos State Internal Revenue Service to charge Consumption tax. The order granted by the Court restrains fiscalization pending the determination of the suit.

For avoidance of doubt, any Hotels, Restaurants, Event Centres and other collecting Agent under HIRC Law that fails to charge, file or remit consumption tax contravenes section 5(2) of the Hotel Occupancy & Restaurants Consumption Tax Law of 2009 and shall be guilty of an offence and liable to fines and penalties under the law.

This is to reiterate Lagos State Internal Revenue Service's resolve to ensure full enforcement of the Law. All operators in the hospitality sector in Lagos State are hereby advised to comply with all the legal requirements and ensure prompt remittance of the Hotel Occupancy and Restaurants Consumption Taxes collected to avoid unpleasant consequences including but not limited to prosecution.

For further enquires, please call the Hotel Occupancy and Restaurant Consumption Tax Unit on these numbers 07037264916, 0703768600 or visit [www.lirs.gov.ng](http://www.lirs.gov.ng)

Thank You

Signed

**Ayodele Subair**

**Executive Chairman**

Lagos State Internal Revenue Service

#### Lagos State Internal Revenue Service

The Good Shepherd Building, Block H, Plot H1, Central Business District, Alausa, Ikeja, Lagos State.

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