



ONDO STATE INTERNAL REVENUE SERVICE



**HOTEL OCCUPANCY,
EVENTS CENTRE & RESTURANT
CONSUMPTION TAX**
ONDO STATE REVENUE
ADMINISTRATIVE LAW 2018

RETURNS FORM

Form HCT 2

Registration Number:.....

Name:.....

Address:.....

Period from:.....to.....

TYPE OF TRANSACTION	TOTAL SALES (N)	TOTAL TAX DUE (5%) (N)
FOOD		
DRINKS		
RENTAL/ACCOMMODATION		
OTHERS		
TOTAL		

DECLARATION

I hereby declare that the information contained in this returns is true and correct.

FULL NAME:.....

TITLE/POSITION:.....

SIGNATURE/DATE:.....

*please note: **Section 112** states that if a collecting agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by **Section 117(2)** of this law, that agent shall in addition to interest payable under **Section 109** of this law, pay a penalty of (10%) of the amount of tax due."

FOR FURTHER ENQUIRIES, PLEASE CONTACT



www.odirs.ng



contactus@odirs.ng, info@odirs.ng



0818-839-7000 :: 0902-847-7000 :: 0810-486-4804 (whatsapp)



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