



LAGOS STATE GOVERNMENT

PUBLIC NOTICE



COMPLIANCE WITH LAGOS HOTEL OCCUPANCY AND RESTAURANT CONSUMPTION LAW 2009

The Lagos State Internal Revenue Service (LIRS) wishes to inform the general public, especially our esteemed Collecting Agents that the Hotel Occupancy and Restaurant Consumption (HORC) Law of Lagos State (2009) remains operational and must be fully complied with, while the Hotel Occupancy and Restaurant Consumption (Fiscalization) Regulation 2017, which introduced digitisation of collection processes has been temporarily suspended.

All Collecting Agents of entities captured under the Hotel Occupancy and Restaurant Consumption (HORC) Law are hereby advised to ensure full compliance with the provisions of the HORC Law immediately.

The obligations of entities; Hotels, Restaurants and Event Centres under the HORC Law include but not limited to the following:

- Registration with the LIRS within thirty days of the commencement of the Law or upon commencement of business
- Keeping, maintaining and preserving records, books and accounts of all transactions chargeable to HORC tax
- To pay the tax collected into designated Government account within the time stipulated by the HORC law and at the same time file with the LIRS, a monthly Returns of the total amount of tax collected by the Agent during the reporting period

The LIRS will immediately commence a state-wide compliance implementation of the Hotel Occupancy and Restaurant Consumption Law and any entity/Collecting Agent found recalcitrant shall be visited with the full weight of the law.

For further enquiries, please visit our website (www.lirs.gov.ng) or the Directorate of New Growth Area.

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

Tel: 0700-CALL LIRS (0700 2255 5477) E: info@lirs.gov.ng

www.lirs.gov.ng @lirsgovng lirsgovng lirsgovng lirsgovng

