



LAGOS STATE GOVERNMENT



HOTEL OCCUPANCY AND RESTAURANT CONSUMPTION TAX FISCALISATION REGULATION 2017

REJOINDER

The attention of Lagos State Government has been drawn to the publication made by the **Hotel Owners and Managers Association of Lagos** on page 12 of **THISDAY** Newspaper in respect of the Order of Court in Suit No. **FHC/L/CS/360/2018 – Registered Trustees of Hotel Owners and Managers Association of Nigeria v. Attorney General of Lagos State and Federal Inland Revenue Service**.

The restraining Order granted by the Court on 21st March, 2018 was initially on the application of both the Hotel occupancy and Restaurant Consumption Law Cap H8, Laws of Lagos State 2015 and the Hotel Occupancy and Restaurant Consumption (Fiscalization) Regulations 2017.

However, on 7th May, 2018, the court varied its order of 21st March, 2018 by discharging the Injunction that restrained the operation of the Hotel Occupancy & Restaurant Consumption Law Cap H8 while the injunction on the operation of the Fiscalization Regulation 2017 was sustained pending the final determination of the substantive suit.

The implication of the discharge of the Order in respect of the operation of the Hotel Occupancy & Restaurant Consumption Law Cap H8 is that the law remains valid, binding and enforceable against all entities covered by this law in Lagos State.

For avoidance of doubt, ALL Hotels, Restaurants, Event Centres and other collecting Agents under the Hotel Occupancy & Restaurant Consumption Law Cap H8 are to ensure strict compliance with the law. Any failure to deduct, file monthly Returns and remit Consumption taxes, will be a contravention of the Law.

For further enquiries, please call **0700 CALL LIRS (070022555477)**, email us at info@lirs.net or visit www.lirs.gov.ng

Signed

Ayodele Subair

Executive Chairman

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