



LAGOS STATE GOVERNMENT



LAGOS STATE INTERNAL REVENUE SERVICE

FORM HCL 2

HOTEL OCCUPANCY AND RESTAURANT CONSUMPTION TAX RETURN FORM

Registration Number:

Name:

Address:

Period from: to

TYPE OF TRANSACTION	TOTAL SALES (N)	TOTAL TAX DUE (5%) (N)
FOOD		
DRINK		
RENTAL/ACCOMODATION		
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 11(1) states that: "If a Collecting Agent fails to file a report and remit taxes (the good and services tax) collected within the time allowed by Section 6(2) of this Law, that Agent shall, in addition to interest payable under Section 10 of this Law, pay a penalty of ten percent (10%) of the amount of tax due."

For Further enquiries, please contact

LAGOS STATE INTERNAL REVENUE SERVICE

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

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