



IMO INTERNAL REVENUE SERVICE

PUBLIC NOTICE

WAIVER ON 5% CONSUMPTION TAX FOR NON-FILING AND NON-PAYMENT

The Imo State House of Assembly Law No. 35 of 2019, passed on 4th December, 2019 and which came into effect on 15th December 2019 requires that;

“Every consumer in the state to pay 5% tax for the use and consumption of any Hotels, hotel facilities, motels, guest houses, event centers, commercial halls, auditoriums, event fields, restaurants, fast foods outlets, bars, eateries and places designated for public use including, persons, companies, partnership, institution owning, managing or controlling any business or supplying any goods or services chargeable under law, referred to as **collecting agent**, to collect for and on behalf of the state government and file to IIRS, 5% consumption tax imposed by this law”.

The hospitality industry and allied services affected by this law shall within 30 days of the commencement of this law (15th December 2019) or upon commencement of business file their monthly returns on the 15th of every succeeding month.

Imo State Governor, Distinguished Senator Hope Uzodinma has graciously waived the principal sum of the 5% consumption tax for Four months (March - June 2020) the interests and penalties for six months (January - June 2020) on non-payment and non-filing of the said tax to cushion the effect of Covid-19 Lockdown on hotels and allied services.

To this end, organizations operating in the hospitality industry who have not complied with the filing and payment of 5% consumption tax are by this notice advised to take advantage of the gesture, file and pay their three months arrears of December 2019 - February 2020) 5% consumption tax at IIRS Head Office at 76 Okigwe Road, Owerri on or before 15th July, 2020.

Signed
Executive Chairman
26th June, 2020

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