



# LAGOS STATE GOVERNMENT

## PUBLIC NOTICE



Ref: LIRS/PN/002/11/2023

### DEPLOYMENT OF AN UPGRADED CONSUMPTION TAX COLLECTION PROCESS FOR HOSPITALITY SECTOR IN LAGOS STATE

The Lagos State Internal Revenue Service (LIRS) wishes to notify the public, particularly operators and owners of Hotels, Event Centers, Restaurants, Bars, and other related facilities in Lagos State, about the changes in the Hotel Occupancy and Restaurant Consumption Tax (HORCT) revenue collection process through the **Eco Fiscal System (EFS)**.

The Eco Fiscal system is an automated invoicing solution, designed to revolutionize the way consumption taxes are managed in Lagos State. It is a digitized payment solution that ensures the prompt collection and remittances of consumption taxes.

The EFS advancement is in furtherance of LIRS' commitment to building convenience into the payment of taxes and easing compliance with tax laws. This technological advancement marks a significant leap in our continuous efforts to enhance revenue collection, streamline processes, and improve efficiency in tax administration.

The EFS was built with taxpayers in mind, and offers the under listed features:

- Real-time online consumption tax collection monitoring
- Instant issuance of receipts with a unique invoice number
- Reduction in compliance cost for operators
- Facilitates easy administration & reconciliation for HORCT collections
- Fosters transparency

By this notice, all operators in the hospitality sector are enjoined to adopt the Eco Fiscal System(EFS) and to take note that operations on this system becomes effective **IMMEDIATELY**.

Failure to comply is a contravention of the provisions in Section 7(1), 8 and 9 of the Hotel Occupancy and Restaurant Consumption Fiscalization Regulation 2017 which attracts penalties as stipulated in Sections 11(2) of the HORC Law 2009.

To ensure a seamless transition to the EFS, LIRS officials will install the software on the devices of operators in the hospitality sector, and provide comprehensive operational guidelines.

For further enquiries, please visit our website: [www.lirs.gov.ng](http://www.lirs.gov.ng) or call our customer service hotline on 0700 2255 5477.

Signed

Ayodele Subair  
Executive Chairman