

APPENDIX C (U) (F) 44

I ASSENT THIS 22nd DAY OF May 2015

ALIYU MAGATAKARDA WAMAKKO,

GOVERNOR,

SOKOTO STATE OF NIGERIA.

LAW NO. 4 2015

A LAW TO IMPOSE TAX ON GOODS AND SERVICES CONSUMED IN HOTELS IN SOKOTO STATE; AND FOR RELATED MATTERS.

Enactment

BE IT ENACTED by the House of Assembly of Sokoto State of Nigeria as Follows:

Citation

1. This law may be cited as the Sokoto State Hotel and Restaurant consumption Law.

Commencement

2. This law shall come into operation on the 22nd Day of May 2015.

Interpretation

3. In this Law:

"Commissioner" means the Commissioner in charge of the ministry charged with culture and tourism in the State;

"Consumer" includes a Hotel Guest or any Person who makes use of a Hotel or Restaurant for a fee;

"Governor" means Governor of the State;

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“Hotel” includes Motel, Guest House apartment for short letting, tavern, Meeting Room, Inn, Lodge, Night Club, Event Center etc.

“Management” means the body in charge with the Organization, direction, or control of the operation of the Hotel.

“Restaurant” includes any food sale outlet whether or not located within a Hotel; and

“State” means Sokoto State of Nigeria.

Imposition of
tax

4. (1) A tax is imposed on any Person (Referred to in this Law as the “Consumer”) who :
- a. Pays for use or possession or for the right to use or possession of any Hotel; or
 - b. Purchases Consumable goods or services in any Restaurant whether or not located within a Hotel.

(2) The amount to which this tax applied shall be the total fee paid by a Consumer to the Hotel or Restaurant for the use of their facilities, Consumables or personal Services supplied to a Consumer.

Rate of Tax

5. The rate of tax imposed by this Law shall be three percent (3%) of the total bill issued to the Customer, excluding value added tax.

Review

6. The Commissioner may by notice published in the gazette, Review the tax payable by any Hotel.

Collection of
Tax

7. A person owning, managing or controlling any business or supplying any goods or services chargeable under Section 4 of this law (referred to in this law as “Collecting Agent”) shall collect of this for and on behalf of the State, the Tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provision of Section 5 of this Law.

Report and
Remittance

8. Every Collecting Agent shall:

- (1). (a) keep, maintain and preserve such records, books and account in respect of all transactions chargeable under section 1 of this Law as the

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State Board of Internal Revenue (hereinafter referred to as "The Board") may prescribe and shall enter regular accounts of the Tax collected from day to day.

(b) pay into the designated account of the State Government, the Tax collected during the preceding reporting period and at the same time file with the Board a report stating:

(i) the total amount of payment made for all chargeable transaction during the preceding reporting period;

(ii) the amount of tax collected by the Agent during the reporting period; and

(iii) any other information required by the Board to be included in the report.

(2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this law are due and payable on or before the 20th day of each calendar month.

(3) The tax collected by a Collecting Agent shall be a debt due to the state and recoverable by the Board from the supplier of chargeable facilities, goods and services.

9. An officer of the Board-

Access to Books
and Records

(1) May enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether this Law is being complied with by the occupier of the premises or any other person.

(2) Shall at any reasonable time of the day be given access to all books and records of any Hotel for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.

10. (1) Any Hotel or Restaurant which contravenes any provision of this Law or regulation made pursuant thereto, commits an offence and shall on conviction:

(a) be liable to a fine of N200,000:00 and in addition pay any sum due and payable by such Hotel or Restaurant;

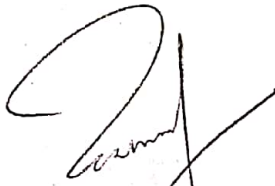
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(b) where the offence continues, the Hotel or Restaurant shall be liable to a fine of N10,000:00 daily;

(2) Any Director, Manager, Collecting Agent or employee of a Hotel or Restaurant who fails to comply with the provisions of this Law shall be guilty of an offence and liable on conviction to Six (6) months imprisonment or a fine of N50, 000:00 or both.

MADE AT SOKOTO THIS 22nd DAY OF MAY, 2015.

This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly and found by me to be a true and correctly printed copy of the said Bill.



MOHAMMAD MAINASARA AHMAD,

CLERK TO THE HOUSE

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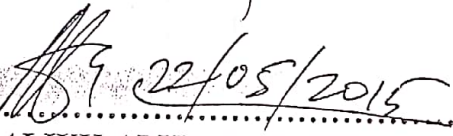
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MOHAMMAD MAINASARA AHMAD,
CLERK TO THE HOUSE


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RT. HON. ALIYU ABUBAKAR TURETA
Speaker
Sokoto State House of Assembly