



## **PROCESSES AND TIMELINES OF CONSUMPTION TAX (CT)**

Consumption Tax is a tax imposed on any person who pays for the use of any hotel, hotel facility or event centre. It also includes the purchase of consumable goods and services in any restaurant/bar whether or not it is located within a hotel in Edo State.

The law establishing Consumption Tax came into effect on the 30<sup>th</sup> of June 2011 while implementation commenced on the 1<sup>st</sup> of September, 2011.

For more information Visit: <https://eirs.gov.ng/wp-content/uploads/2019/01/CONSUMPTION-TAX-LAW.pdf>

**Signed by**

The Chairman  
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