



IMO STATE GOVERNMENT

IMO STATE INTERNAL REVENUE SERVICE

FORM C CONSUMPTION TAX RETURNS FOR HOSPITALITY BUSINESSES FORM C₅



RETURNS FROM RENTAGE / HIRING OF EVENT CENTERS / HALLS / OPEN SPACES																											
This Return Covers				M	M	Y	Y	Beginning				D	D	M	M	Y	Y	Ending				D	D	M	M	Y	Y
Company / Business Name:														IMSSBN:													
Company / Business Branch Physical Address:														TEL NO:													
Email Address:														WEBSITE:													
Size of Event Centre / Hall / Open Space																											
A - Daily Rentage Record from Event Centers / Hall / Open Space								B - Transaction Summary																			
Date		Total Amount Realised(₦)		1. Total Rent from Hiring of Event Centers / Hall / Open Space for the Month				2. 5% Consumption Tax Payable from Event Centers / Hall / Open Space for the Month				Amount (N)															
				3. 5% Consumption Tax Payable from Event Centers / Hall / Open Space for the Month in Words:																							
Rentage for the Month		N																									
Total Rentage for the Month in Words:																											
DECLARATION:																											
I declare that the particulars in this return and the accompanying schedules (Sales and Supplies records) are correct and complete in accordance with the provisions of Imo State Hotel Occupancy and Restaurant Consumption Tax Law No: 35 of 2019																											
Name:										Signature:																	
Designation:										Date:																	
FOR IIRS OFFICE USE ONLY																											
Name:										Signature:																	
Designation:										Date:																	
NOTE:																											
1. This Form should be filled on daily basis and filed on or before the 20th of every month alongside the payment receipt.																											
2. Our staff shall work into your business area on any day to monitor your daily compliance with the filing of this Form and also make necessary remarks on the Form.																											
3. There should be no mutilation on this Form																											
4. Commission of any of the following shall be punishable in line with the provisions of Imo State Hotel Occupancy and Restaurant Consumption Tax Law No: 35 of 2019:																											
i. Failure to fill this Form on daily basis.																											
ii. Late filing of this Form and/or Late filing of monthly return.																											
iii. Failure or Late remittance of returns on monthly basis.																											
REMARK OF IIRS STAFF ON COMPLIANCE VISIT																											
<i>You Can Also Download This FORM From imostate.tax</i>																											
FOR ANY ENQUIRY PLEASE CALL: 08136951629 / 09096022227																											