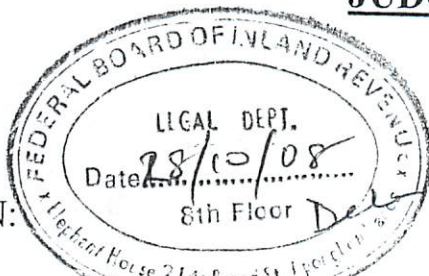


IN THE FEDERAL HIGH COURT
HOLDEN AT LAGOS, NIGERIA
ON FRIDAY THE 13TH DAY OF JUNE, 2008
BEFORE THE HONOURABLE JUSTICE P. F. OLAYIWOLA
JUDGE



SUIT NO: FHC/L/CS/585/04

BETWEEN:

LAGOS AIRPORT HOTEL LIMITED

PLAINTIFF

AND


- | | | |
|------------------------------------|---|------------|
| 1. FEDERAL BOARD OF INLAND REVENUE | } | DEFENDANTS |
| 2. ATTORNEY GENERAL OF LAGOS STATE | | |

JUDGEMENT

In the Originating Summons at the instance of the Plaintiff the Court was directed to determine:-

1. Whether money collected by the Plaintiff as tax on its sales and services to customers be paid to the Federal Board of Inland Revenue or Lagos State Government in view of the provisions of Sections 1, 2, 10, 11, 12, 13, 14, 15 and 16 of the Value Added Tax (VAT) Decree No. 102 of 1993 and Sections 1, 2, 3, 4, 5 and 6 of the Sales Tax Law Cap 175 and Sales Tax (Schedule Amendment Order) 2000 of Lagos State.

There were two ancillary reliefs.


F. E. DOKUBO (MR)
CERTIFIED TRUE COPY
CHIEF REGISTRAR
FEDERAL HIGH COURT
IKOYI, LAGOS.

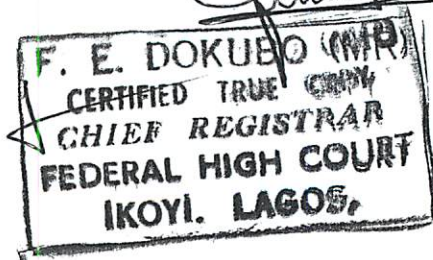
The defendants joined issues by filing Counter Affidavits. Both sides also presented written addresses. In the written addresses the 1st defendant contended that such sales tax collected by the Plaintiff is only payable to the Federal Board of Inland Revenue whilst the Attorney-General of Lagos State was of the contrary view.

In the course of the presentations the Plaintiff has brought to the attention of the Court, the Court of Appeal decision in case of **Attorney-General of Lagos State Eko Hotels Ltd. and Federal Board of Inland Revenue in Suit No. CA/L/428/05.**

The issues considered by the Court of Appeal were on all ~~fours~~ with the issues before the Court in this matter.

The Court of Appeal has decided that the Eko Hotels Ltd. shall pay to the Federal Board of Inland Revenue, all monies collected and being held in its possession as VAT.

It was further held by the Court of Appeal that it is only the Federal Board of Inland Revenue as the Federal Government Agency alone that can collect VAT and that there is no other obligation on the part of the Hotel Ltd. to collect additional tax on the sales of its services to its customers and that VAT has covered the field of tax on consumption of the services provided by the Hotels Ltd.



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In the light of the Court of Appeal decision it is the judgement of this honourable Court that the money collected by the Plaintiff as tax on its sales and services be paid to the Federal Board of Inland Revenue alone and not to the Lagos State Government.

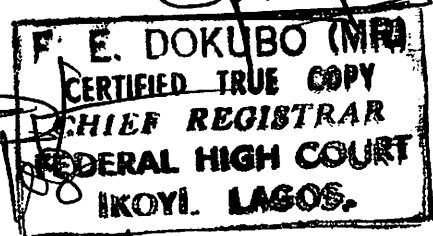
It is my opinion that the decision on the 1st issue has taken care of the 2nd and 3rd reliefs sought from Court.

That is my decision. There is no order as to costs.

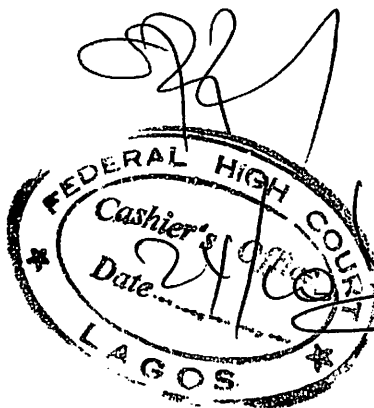
P. F. Olayiwola
P. F. Olayiwola
Judge

*#50.00 for
10 fshos*

July 24/10/08



As treat Official



July 24/10/08

