

## **Introduction**

During and upon the completion of the construction of a Hotel, one of the next major concern for the Owner, Manager or Operator of the Hotel is ascertaining definitively what minimum Legal and Regulatory Licenses and Permits such a Hotel will need to validly and effectively operate. The above concern is especially pertinent as the various Licenses and Permits are derived from multiple government agencies.

Enumerated in the paragraphs following this one are the minimum Federal, State and Local Government Licenses and Permits for Hotels operating in Nigeria. Lagos State is used as a sample for the States and Local Governments Licenses and Permits.

## **Federal Hotel Licenses and Permits**

NTDC Certificate of Registration ? for only Hotels in FCT, Abuja  
Companies Income Tax (?CIT?) Registration & Withholding Tax  
Value Added Tax (?VAT?) Registration

Pension & Group Life Assurance

NSITF/Group Accidents

Industrial Training Fund (?ITF) Registration and Compliance

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EFCC/SCUML Registration ? Money Laundering Compliances

CBN ? Certificate of Authorised Buyers of Foreign Exchange

NOTAP Certification ? Management Agreement/Franchise

Immigration ? Business Permit, Expatriate Quota, etc

## **State Hotel Licenses and Permits**

Personal Income Tax & Withholding Tax Compliances

State Hotel Licensing Authority Certificate of Registration

State Consumption and Events Centre Tax Registration

State Land Use Charge (called Ground Rent or Tenement Rate)

Fire Safety Certificate

Water Laboratory Analysis Certification

Advertising and Signages including Flags Registrations

Environmental Remediation and Pollution Management Levy

Correct ?No-Smoking? Signs

## **Local Governments Hotel Licenses and Permits**

Pest Control/Fumigation and Waste Management

Sale of Liquour

Television and Radio Licenses

Regulated Food Premises (Food Handlers) License

Parking Permit

## **Conclusion**

Best practice recommends that simultaneous with the conceptualisation and commencement of the construction of a Hotel must be the early filing of the applications for the various Regulatory Licenses and Permits. This is in order to avoid penalties for non-compliance, and the likely sealing of the premises from where the Hotel operates.

As most Licenses and Permits require an annual renewal, a robust administrative structure must be put in place by all Hotels to ensure that their operating Licenses and Permits are renewed in advance of their expiration.

### **Acronyms/Abbreviations**

?CBN? ? Central Bank of Nigeria

?COSON? ? Copyright Society of Nigeria

?EFCC? ? Economic and Financial Crimes Commission

?NOTAP? ? National Off. for Technology Acquisition & Promotion

?NSITF? ? Nigeria Social Insurance Trust Fund

?NTDC? ? Nigeria Tourism Development Corporation

?SCUML? ? Special Control Unit for Money Laundering

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