

L.N. 95 of 1962

## INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF) ACT, 1958

Industrial Development (Income Tax Relief)  
(Surgical Dressings) Order, 1962

Commencement : 12th July, 1962

WHEREAS a representation has been received pursuant to subsection (1) of section 3 of the Industrial Development (Income Tax Relief) Act, 1958, for the making of an Order declaring the industry and the products set out in the schedule to this Order to be a pioneer industry and pioneer products ;

AND WHEREAS all necessary steps have been taken pursuant to subsections (1) and (2) of section 3 of the said Act prior to the making of this Order ;

NOW THEREFORE in exercise of the powers conferred by subsection (2) of section 3 of the Industrial Development (Income Tax Relief) Act, 1958, the Governor-General after consultation with the Council of Ministers, has made the following Order :—

1. This Order may be cited as the Industrial Development (Income Tax Relief) (Surgical Dressings) Order, 1962, and shall be of Federal application.

2. It is hereby declared that :—

(a) the industry set out in the Schedule hereto shall be a pioneer industry ; and

(b) the products set out in the Schedule hereto shall be the pioneer products of the industry.

Citation  
and  
application.  
Declaration.

## SCHEDULE

*Industry*  
Manufacture of surgical dressings.

*Products*  
Cotton wool, wadding, dressings,  
bandages and sanitary protection.

ISA KOTO,  
Deputy Secretary to the  
Council of Ministers

Lagos, 8th June, 1962.  
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