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L.N. 101 of 1964

INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF)  
ACT, 1958

**Industrial Development (Income Tax Relief)**  
**(Urethan Foams) Order, 1964**

*Commencement : 10th September, 1964*

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 President 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) (Urethan Foams) Order, 1964 and shall be of Federal application.

Citation and  
application.

2. It is hereby declared that :—

Declaration.

(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.

SCHEDULE

*Industry*

The manufacture of  
urethan foam products.

*Products*

Goods made wholly or  
partly of urethan foams.

MADE at Lagos this 29th day of August, 1964.

I.2607

R. C. ONYEJEPU,  
*Acting Deputy Secretary to the  
Council of Ministers*