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L.N. 80 of 1966

## INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF) ACT CHAPTER 87

## Industrial Development (Income Tax Relief) (Coffee) Order 1966

Commencement: 8th September 1966

Whereas representations have been made pursuant to section 3 (1) of the Industrial Development (Income Tax Relief) Act 1958, for the making of an Order declaring the industry and 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 section 3 (1) and (2) of the said Act, prior to the making of this Order;

Now Therefore, in exercise of the powers conferred by section 3 (2) of the Industrial Development (Income Tax Relief) Act 1958, as modified by the Constitution (Suspension and Modification) Decree 1966, and of all other powers enabling it in that behalf, the Federal Executive Council has made the following Order:—

1. This Order may be cited as the Industrial Development (Income Tax Relief) (Coffee) Order 1966, 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 pioneer products of the industry.

## SCHEDULE

Industry

Products

The cultivation of coffee by plantation methods and/or the processing of Coffee beans.

Soluble/Instant Coffee

MADE at Lagos this 8th day of September 1966.

P. C. ASIODU, Acting Permanent Secretary, Federal Ministry of Industries

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