L.N. 1 of 1967

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

Industrial Development (Income Tax Relief) (Chemicals) Order 1966

Commencement : 23rd December 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 THERRFORE, in exercise of the powers conferred by section 3 (2) of the Industrial Development (Income Tax Relief) Act, 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) (Chemicals) Order 1966, and shall apply throughout the Republic.

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 pioneer products of the industry.

SCHEDULE

Industry

Products

The manufacture of Chemicals

Acid and Alkali

MADE at Lagos this 23rd day of December 1966.

P. C. ASIODU, Permanent Secretary, Federal Ministry of Industries, Lagos Citation and application.

Declaration.

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