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S. I. No. 24 of 2017

NIGERIAN INVESTMENT PROMOTION COMMISSION

LIST OF PIONEER INDUSTRIES AND PRODUCTS
APPROVED BY THE FEDERAL EXECUTIVE COUNCIL[7th Day of August, 2017] Commence-
ment.

A. AGRICULTURE		
<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
1. Crop Production.	Growing of perennial and non-perennial crops.	* All crops.
2. Livestock.	Raising and breeding of animals in ranches and farms.	* Cattle, swine/pigs, sheep, goat and poultry.
3. Fishing.	Marine and Freshwater fishing and aquaculture.	* All fish, shell fish and aquaculture.
4. Forestry.	Plantation of rubber and acacia trees.	* Latex and gum arabic.
B. MINING AND QUARRYING		
5. Mining of Coal.	Mining and processing of coal.	* Coal.
6. Mining of metal Ores.	Mining and processing of lead, zinc, iron ore and gold.	* Lead, zinc, iron ore, and gold.
7. Quarrying and Mining of other Minerals.	Quarrying of limestone and mining of barite, bitumen and bentonite.	* Limestone, barite, bitumen, and bentonite.
C. MANUFACTURING		
8. Refining of Crude Oil and gas production.	Manufacture of refined petroleum products.	* Oil-based lubricating oils/grease: hydraulic/engine oil, gear oil, low power oil, brake fluid ; * Motor fuel: gasoline, kerosene, diesel; * Fuel: Light, medium and heavy fuel oil, refinery gases (hydrogen, methane, ethane, propane, butane) ; * Aviation fuel ; * Products for road covering : asphalt.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
9. Manufacture of Food and beverage products.	Processing and preserving of meat/poultry and production of meat/poultry products.	<ul style="list-style-type: none"> * Operation of modern slaughterhouses engaged in slaughtering, dressing and packaging of meat/poultry ; * Processing and packaging of fresh, chilled, or frozen meat/poultry ; dried, smoked or salted meat/poultry and meat/poultry products.
10.	Processing and preserving of fish and shell fish.	<ul style="list-style-type: none"> * Fresh, frozen, dried, smoked, salted fish and shell fish ; * Fish meal, animal feed.
11.	Processing and preservation of fruits, nuts and vegetables.	<ul style="list-style-type: none"> * Frozen, dried fruits, nuts and vegetables ; * Fruit and vegetable food products ; * Fruit and vegetable juices ; * Jam, marmalade and table jellies ; * Fruit and vegetable concentrates ; * Nut foods and pastes.
12. Manufacture of Food and Beverage products.	Manufacture of edible oils, meals and kernels.	<ul style="list-style-type: none"> * Palm oil, soya-bean oil, cotton seed oil, sesame seed oil, sunflower seed oil, coconut oil ; * Meal of oil seeds, oil nuts/oil kernels.
13.	Manufacture of dairy products.	<ul style="list-style-type: none"> * Fresh liquid milk, pasteurised, sterilised, homogenised and/or ultra-heat treated ; * Dried or concentrated milk ; * Cream from fresh liquid milk, pasteurised, sterilised, homogenised ; * Milk or cream in solid form ; * Butter, yoghurt, cheese and curd, lactose, ice cream.
14.	Manufacture of grain mill products.	<ul style="list-style-type: none"> * Grain milling : flour, groats, meal/ pellets of wheat, maize, cassava * Rice milling: husked, milled, polished, glazed, parboiled rice; rice flour * Vegetable milling: flour or meal from dried leguminous vegetables of roots or tubers or of edible nuts; * Cereals.
15.	Manufacture of starches and starch products.	<ul style="list-style-type: none"> * Starches from rice, maize, potatoes, wheat, cassava ; * Wet corn milling ; * Glucose, glucose syrup, maltose, inulin; * Gluten.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
16.	Manufacture of sugar.	* Refined sugar, sugar substitutes, sugar syrups, molasses.
17.	Processing of cocoa.	* Cocoa, cocoa butter, cocoa fat, cocoa oil; * Chocolate.
18.	Manufacture of coffee and tea products.	* Decaffeinating and roasting of coffee; and coffee products (ground and soluble coffee, extracts and concentrates of coffee) ; * Blending of tea.
19.	Manufacture of yeast, spices and condiments.	* Yeast, spices and condiments including salt.
20.	Manufacture of animal feeds.	* Animal feed concentrates and feed supplements.
21. Manufacture of textiles and Leather.	Preparation, spinning of textile fibres, weaving of textile and manufacture of made up textiles.	* Yarn or thread for weaving or sewing ; * Broad woven textiles, cotton-type, woollen-type, worsted-type, silk-type fabrics including from synthetic yarns ; * Knitted and crocheted fabrics-pile and terry fabrics, net and window furnishing type fabrics ; * Twine, cordage, rope and cables of textile fibres ; * Products of rope or netting: fishing net, insecticide treated nets ; * Synthetic filament tow, staple fibres, filament yarn, monofilament ; * Synthetic hair threads, weave-ons and attachments.
22.	Manufacture of wearing apparels.	* Workwear ; * Outerwear made of woven, crocheted, knitted fabric, non-woven for men, women and children ; * Underwear and night wear made of woven, crotched, knitted fabric, non-woven for men, women and children ; * Wearing apparel made of leather.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>- Pioneer Product</i>
23. Manufacture of Textiles and Leather.	Tanning and dressing of leather.	<ul style="list-style-type: none"> * Tanning, dyeing and dressing of hides and skins; * Leather-chamois dressed, parchment dressed, patent or metallised, composition leather.
24.	Manufacture of leather luggage and handbag.	<ul style="list-style-type: none"> * Luggage and handbags of leather.
25.	Manufacture of leather footwear.	<ul style="list-style-type: none"> * Leather footwear of all purposes ; * Leather parts of footwear: uppers and parts of uppers, outer and inner soles, heels.
26. Manufacture of pulp, paper and paper products.	Manufacture of pulp and paper.	<ul style="list-style-type: none"> * Bleached, semi-bleached or unbleached paper pulp manufactured by mechanical, chemical or semi-chemical processes ; * Cotton-linters pulp ; * Removal of ink and pulp from waste paper ; * Paper and paperboard for further industrial processing ; * Creped or crinkled paper.
27.	Manufacture of household and personal hygiene paper products.	<ul style="list-style-type: none"> * Wall paper ; * Sanitary towels, tampons and diapers.
28. Manufacture of chemical and pharmaceutical products.	Manufacture of basic chemicals.	<ul style="list-style-type: none"> * Organic and inorganic basic chemicals.
29.	Manufacture of fertilisers and nitrogen compounds.	<ul style="list-style-type: none"> * Fertilisers: straight or complex nitrogenous, phosphatic or potassic fertilisers, urea, crude natural phosphates, crude natural potassium salts ; * Associated nitrogen products: nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
30.	Manufacture of pesticides and agrochemicals.	* Insecticides, rodenticides, fungicides, herbicides.
31.	Manufacture of paint, varnishes and printing ink.	* Paints and varnishes, enamels or lacquers ; * Pigments and dyes ; * Printing ink.
32.	Production of enzymes.	* Enzymes.
33.	Manufacture of pharmaceuticals and medical chemicals.	* Medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments: antibiotics, basic vitamins, salicylic and o-acetylsalicylic acids ; * Medicaments - antisera and other blood functions, vaccines ; * Processing of blood ; * Medical diagnostic preparations ; * Radioactive in-vivo diagnostic substances ; * Biotech pharmaceuticals ; * Medical impregnated wadding, gauze, bandages, dressing.
34. Manufacture of non-metallic products.	* Manufacture of glass and glass products.	* Flat glass (toughened or laminated, wired, coloured or tinted) ; * Laboratory, hygienic or pharmaceutical glassware.
35. Manufacture of non-metallic products.	Manufacture of refractory products.	* Refractory mortars, concretes ; * Refractory ceramic goods: refractory bricks, blocks, tiles, heat insulating ceramic goods ; * Laboratory wares : crucibles, nozzles, tubes, pipes, retorts, muffles ; * Refractory articles containing magnesite, dolomite.
36.	Manufacture of cement, lime, plaster.	* Clinker and cement (until 01 August 2020) ; * Quicklime, slaked lime and hydraulic lime ; * Plasters of calcined gypsum ;

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
		<ul style="list-style-type: none"> * Calcined dolomite ; * Powdered and pre-mixed mortar ;
37.	Manufacture of alum.	* Alum.
38.	Processing and finishing of locally quarried stone.	* Cutting, shaping and polishing of stone for construction and furniture.
39. Manufacture of rubber and plastic products.	Manufacture of rubber products and moulds.	* Rubber tyres and tubes, pipes, hoses, belting, rubber profiles, seals, gasket washers, packings, rings and rubber linings, anti-vibration, damping and sound insulation products, latex products and moulds.
40.	Manufacture of plastic products (builders' plastic ware) and moulds.	* Builders' plastic ware (plastic doors, windows, coverings in rolls or tiles), resilient floor covering (vinyl, linoleum), plastic moulds frames, shutters, blinds, skirting boards, plastic floor, wall or ceiling coverings in rolls or tiles), resilient floor covering (vinyl, linoleum), plastic moulds.
41. Manufacture of Electrical Equipment and Electronics.	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus.	<ul style="list-style-type: none"> * Distribution transformers ; * Power generators ; * Transmission and distribution regulators ; * Electric motors, power circuit breaker, surge suppressors (for distribution level voltage) ; * Control panels; for electric power distribution ; * Electrical relays ; * Ducts for electrical switchboard apparatus, electric fuses, power switching equipment.
42.	Manufacture of batteries and accumulators.	<ul style="list-style-type: none"> * Primary cells and primary batteries ; * Electric accumulators ; * Lead acid batteries ; * NiCad batteries ; * NiMH batteries ;

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
		<ul style="list-style-type: none"> * Lithium batteries ; * Dry cell batteries ; * Wet cell batteries.
43.	Manufacture of electrical lighting equipment.	* Manufacture of discharge, incandescent, fluorescent, ultra-violet, infra-red bulbs.
44.	Manufacture of wiring.	<ul style="list-style-type: none"> * Electric wires ; * Fibre optic cables ; * Insulated wire and cables made of steel, copper and aluminium.
45. Manufacture of Electrical Equipment and Electronics.	Manufacture of domestic appliances.	* Refrigerators, freezers, oven, cookers, dishwashers, washing and drying machine, vacuum cleaners, floor polisher, blenders, juicers, electric shavers, electric toothbrush, tin openers, microwave, toasters, coffee makers, air conditioners.
46.	Manufacture of electronic components.	<ul style="list-style-type: none"> * Electrical capacitors, resistors, condensers; * Carbon and graphite electrodes; welding electrodes ; * Diodes, transistors, light emitting diodes ; * Inverters, rectifying apparatus, fuel cells, photovoltaic modules, regulated and unregulated power supplies, solar home systems ; * Uninterrupted power supplies, surge protectors.
47.	Manufacture of computer and peripheral equipment.	* Desktop computers, laptop computers, main frame computers, printers, monitors, keyboards, computer servers, scanners, smart card readers, virtual reality helmets, computer projectors, automatic teller machines (ATM), point of sale terminals (POS).
48.	Manufacture of communication equipment.	* Central office switching equipment, data communication equipment (bridges, routers, gateways), transmitting and receiving antenna,

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
		cable television equipment, cordless telephones, cellular phones, private branch exchange (PBX) equipment, radio and television studio and broadcasting equipment (television cameras), modem, carrier equipment, burglar and fire alarm systems, radio and television transmitters, infrared devices (remote control).
49.	Manufacture of consumer electronics.	* Televisions, television monitors and displays, audio recording and duplicating systems, radio receivers, speaker systems, video cameras, video recorders and duplicating equipment, amplifiers, microphones, CD and DVD players, karaoke machines, headphones, video game consoles.
50.	Manufacture of measuring, testing and navigation equipment.	<ul style="list-style-type: none"> * Search, detection, navigation, guidance, aeronautical and nautical systems and instruments; aircraft engine instruments ; automotive emissions testing equipment ; * Meteorological instruments ; * Instruments for measuring and testing electricity and electrical signals ; * Radiation detection and monitoring instruments; consumption meters ; * Flow meters and counting devices, radar equipment, GPS devices ; * Measuring and recording equipment: motion detectors ; * Laboratory analytical instruments * Watches and clocks; casing and watch ; time-recording equipment ; time switches and clock components.
51. Manufacture of Electrical Equipment and Electronics.	Manufacture of irradiation, electromedical and electrotherapeutic equipment.	* Irradiation apparatus and tubes, CT Scanners, PET scanners, magnetic resonance imaging (MRI) equipment, medical ultrasound equipment, electrocardiographs, electromedical endoscopic equipment, medical laser equipment, pacemakers, hearing aids.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
52.	Manufacture of optical instruments and photographic equipment.	* Cameras, motion picture and slide projectors, overhead transparency projectors, laser assemblies, lenses and prisms, optical microscopes, telescopes, magnifying instruments, optical machinist precision tools, optical mirrors, optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, range finders).
53. Manufacture of basic Metals, Iron and Steel.	Manufacture of basic iron and steel.	<p>* Ferro-alloys, ferrous products by direct reduction of iron and other spongy ferrous products, iron of exceptional purity, granular iron and iron powder, steel in ingots and other primary forms, semi-finished products of steel, hot-rolled and cold-rolled flat rolled products of steel, steel bars and rods and solid and open sections of steel, wires of steel, sheet piling, railway track materials, seamless and welded tubes and pipes of steel, tube fittings of steel: flat sheets : angle bar.</p> <p>* Operation of blast furnaces, steel converters, rolling and finishing mills/ foundries.</p>
54.	Manufacture of other non-ferrous metals.	* Aluminium; aluminium alloys: Lead, zinc, tin, copper, chrome, manganese, nickel from ores or oxides; Lead, zinc, tin, copper, chrome, manganese, nickel from electrolytic refining; Lead, zinc, tin, copper, chrome, manganese, nickel alloys; mattes of nickel; uranium; uranium from pitchblende or other ores.
55.	Casting of metals.	* Tubes, pipes and hollow profiles and related fittings of iron and steel and non-ferrous metals : castings.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
56. Manufacture of fabricated metal products excluding machinery and equipment.	Manufacture of tanks, reservoirs and containers of metal.	* Metal containers for compressed or liquefied gas, reservoirs, tanks, silos and similar containers of metal for storage or manufacturing use, boilers and radiators.
57.	Manufacture of steam generators.	* Steam, vapour generators ; * Condensers, economisers, superheaters, steam collectors and accumulators ; * Nuclear reactors ; * Parts of marine and power boilers.
58.	Manufacture of nails and other fabricated metals.	* Nails, rivets, washers, bolts, screws, nuts.
59. Manufacture of motor vehicles and components and other transport equipment.	Manufacture of motor vehicles and components.	* Passenger cars, buses, vans, coaches, truck, tractors; fire engines; armoured vehicle ; * Motor vehicle engines, chassis, bodies, out fittings ; * Parts and accessories for motor vehicles: brakes, batteries, gearbox, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches, steering wheels, steering columns, steering boxes, safety belts, airbags, doors, bumpers, car seats, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators.
60.	Manufacture of motorcycles and components.	* Motorcycles, mopeds and cycles fitted with an auxiliary engine ; * Engines, parts and accessories for motorcycles.
61.	Manufacture of tricycles and components.	* Motorised and non-motorised tricycles ; * Engines, parts and accessories for tricycles.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
62.	Building of ships, boats and floating structures for transportation.	<ul style="list-style-type: none"> * Commercial vessels (passenger vessels, ferry boats, cargo ships, tankers, tugs), warships, fishing boats and fish-processing factory vessels ; * Drilling platforms, floating or submersible; floating structures (docks, pontoons, landing stages, buoys, tanks, barges, lighters, floating cranes) ; * Sail boats, motor boats.
63.	Manufacture of aircraft and components.	<ul style="list-style-type: none"> * Airplanes for the transport of goods or passengers, helicopters ; * Drones and UAD ; * Parts and accessories of aircraft: fuselages, wings, doors, control surfaces, landing gears, fuel tanks, nacelles, airscrews, helicopter rotors and propelled rotor blades, aircraft motors and engines, parts of turbojets and turboprops, aircraft seats ; * Conversion of aircraft and aircraft engines.
64.	Manufacture of railway locomotives and rolling stock.	<ul style="list-style-type: none"> * Electric, diesel, steam and other rail locomotives;- Self-propelled/non- self-propelled railway coaches, vans, trucks, maintenance/service vehicles and Wagons- Specialised parts of railway locomotives; mechanical and electromechanical signalling, safety and traffic control equipment for railways, railway car seats.
65. Other Manufacturing.	Manufacture of lifting and handling equipment.	<ul style="list-style-type: none"> * Forklifts and cranes, lifts, escalators, moving walkways, conveyors.
66.	Manufacture of office machinery and equipment.	<ul style="list-style-type: none"> * Binding equipment, photocopy machines, toner cartridge.
67.	Manufacture of power driven hand tools.	<ul style="list-style-type: none"> * Circular or reciprocating saws, drills and hammer drills, hand held power sanders, pneumatic nailers, buffers, routers, grinders, staplers, pneumatic

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
		rivet guns, planers, shears and nibblers, impact wrenches, power actuated nailers.
68.	Manufacture of general purpose machinery.	<ul style="list-style-type: none"> * Industrial refrigerating or freezing equipment, industrial air conditioning machines, non-domestic fans ; * Packaging and wrapping machinery ; * Fire extinguishers.
69. Other Manufacturing	Manufacture of agricultural and forestry machinery.	<ul style="list-style-type: none"> * Ploughs, harvesters, threshers, planters, tractors used in agriculture and forestry, mowers, manure spreader, seeder, harrows, sorter, milking machines, spraying machines for agricultural use, poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder, machines for cleaning, sorting or grading eggs, fruits.
70.	Manufacture of metal-forming machinery and machine tools.	<ul style="list-style-type: none"> * Machine tools for working metals and other materials (wood, bone, stone, hard rubber, hard plastics, cold glass); * Machine tools for turning, drilling, milling, shaping, planing, boring, grinding ; Stamping or pressing machine tools ; * Punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines ; * Draw-benches, thread rollers or machines for working wires ; * Stationary machines for nailing, stapling, glueing ; * Stationary rotary or rotary percussion drills, filing machines, riveters, sheet metal cutters ; * Presses for the manufacture of particle board ; * Electroplating machinery.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
71.	Manufacture of machinery for metallurgy.	<ul style="list-style-type: none"> * Machines and equipment for handling hot metals (converters, ingot moulds, ladles, casting machines); * Metal-rolling mills and rolls for such mills.
72.	Manufacture of machinery for mining, quarrying and construction.	<ul style="list-style-type: none"> * Boring, cutting, sinking, tunnelling machinery; * Machinery for treating minerals by screening, sorting, separating, washing, crushing; * Earth-moving machinery; * Pile drivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing tractors and tractors used in construction and mining; * Bulldozer and angle-dozer blades; * Off-road dumping trucks.
73.	Manufacture of machinery for food and beverage processing.	<ul style="list-style-type: none"> * Agricultural dryers; * Machinery for dairy industry, grain milling industry, bakery industry; * Presses, crushers for fruit juices; * Machines and equipment to process diverse foods; * Machines for extraction or preparation of animal or vegetable fats and oils.
74.	Manufacture of machinery for textile, apparel and leather production.	<ul style="list-style-type: none"> * Textile machinery; * Auxiliary machines or equipment for textile machinery; * Textile printing machinery; * Machinery fabric processing; * Laundry machinery; * Sewing machines, heads and sewing machine needles; * Machines for producing or finishing felt or non-wovens; * Leather machines.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
75. Other Manufacturing.	Manufacture of machinery for paper and paperboard production.	<ul style="list-style-type: none"> * Machinery for making pulp; * Paper and paperboard making machines; * Dryers for wood, paper, paper pulp, paper or paperboard.
76.	Manufacture of plastics and rubber machinery.	<ul style="list-style-type: none"> * Machinery for working soft plastics and rubber or for production of plastic and rubber products.
77.	Manufacture of furniture.	<ul style="list-style-type: none"> * Chairs and seats for offices, workrooms, hotels, restaurants, public and domestic premises, theatres, cinemas; * Sofas, sofa beds and sofa sets; * Garden chairs and seats; * Shop furniture - counters, display cases, shelves; * Furniture for churches, schools, restaurants; * Office, kitchen, living room, bedroom, garden and laboratory furniture; * Mattresses.
78.	Manufacture of medical and dental equipment and supplies.	<ul style="list-style-type: none"> * Surgical drapes and sterile string and tissue; Surgical Instruments including disposables * Dental fillings and cements, dental wax and other dental plaster preparations; * Bone reconstruction cements; dental laboratory furnaces; * Laboratory ultrasonic cleaning machinery; * Laboratory sterilisers; * Distilling apparatus, centrifuges; * Medical, surgical, dental or veterinary furniture (operating tables, examining tables, hospital beds, dentists chair); * Bone plates and screws, syringes, needles, catheters, cannulae; * Dental instruments; * Orthopaedic and prosthetic devices; medical thermometers.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
79. Maintenance, repair and overhaul.	Maintenance, repair and overhaul of aircrafts.	* Repair, maintenance and overhaul of aircraft and aircraft engines.

D. ELECTRICITY AND GAS SUPPLY

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
80. Electricity and gas supply.	Electric power generation, transmission and distribution.	<ul style="list-style-type: none"> * Operation of generation facilities that produce electric energy including thermal, nuclear, hydroelectric, gas turbine, and renewable ; * Operation of transmission systems that convey electricity from generation facility to distribution systems ; * Operation of distribution systems (<i>i.e.</i> consisting of lines, poles, meters and wiring) that convey electric power received from generation facility or the transmission system to the final consumer.
81. Electricity and gas supply.	Manufacture of gas and gas distribution.	<ul style="list-style-type: none"> * Manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types including natural gas ; * Transportation, distribution and supply of gaseous fuels.

E. WASTE MANAGEMENT

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
82. Waste management.	Waste treatment, disposal and material recovery.	<ul style="list-style-type: none"> * Operation of landfills for the disposal of non-hazardous waste ; * Disposal of non-hardazous waste by combustion or incineration or other methods with or without resulting in production of electricity or steam, substitute fuels, biogas ; * Treatment of organic waste for disposal ;

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
		<ul style="list-style-type: none"> * Production of compost from organic waste ; * Operation of facilities for treatment of hazardous waste ; * Treatment and disposal of toxic live or dead animals or contaminated waste; * Incineration of hazardous waste ; * Treatment, disposal and storage of radioactive nuclear waste * Recovery of materials from waste; * Processing of metal and non-metal waste and scrap and other articles into secondary raw materials, involving a mechanical or chemical transformation process.
F. CONSTRUCTION		
<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
83. Civil Engineering works development and operations through PPP and BOT arrangements.	Construction and operation of roads, railways and airports.	* Roads, motorways, bridges and tunnels; railways; airfield runways, airport terminals, hangers and runways.
84.	Construction and operation of utility projects.	<ul style="list-style-type: none"> * Long-distance pipelines, communication and power lines ; * Construction of power plants.
85.	Construction and operation of water projects.	<ul style="list-style-type: none"> * Waterways, harbour and river works, ports ; * Dams.
86.	Construction and operation of industrial projects.	<ul style="list-style-type: none"> * Refineries ; * Petrochemical plants.
87. Construction of building.	Construction of residential buildings:	* Low and middle-income housing estates of single and multi-family buildings.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—Continued

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
88.	Construction and operation of non-residential buildings.	<ul style="list-style-type: none"> * Holiday resorts, hotels (3* and above); * Health supporting structures: specialised hospitals, diagnostics, laboratories, medical cities; * Sporting and recreational facilities; * Office buildings; * Buildings for industrial production; * Warehouses; * Shopping malls and stores.

G. TRADE

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
89. E-Commerce Services.	E-commerce services with sales done predominantly or exclusively on line.	* E-commerce services with sales done predominantly or exclusively online.

H. INFORMATION AND COMMUNICATION

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
90. Publishing of books.	Publishing of books.	* Copyrighted books.
91. Software development and publishing.	Development and publishing of ready-made software.	* Operating systems, software applications, computer games.
92. Motion picture, video and television programme production, distribution and exhibition.	Production and post-production of digital content for motion picture, videos, television programmes, commercials, distribution and exhibition.	<ul style="list-style-type: none"> * Digital movies, animation, videos, television programmes, commercials * Online distribution * Exhibition.
93. Music production, publishing and distribution.	Music production, publishing and distribution.	* Music production, publishing and online digital music distribution.

LIST OF PIONEER INDUSTRIES AND PRODUCTS—*Continued*

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
94. Tele-communication.	Telecommunication.	<p>Indigenopus providers of the following services, with the exception of GSM companies :</p> <p>Operating, maintaining or providing access to facilitates for the transmission of voice, data, text, sound and video using a wired, wireless or satellite telecommunications infrastructure.</p> <ul style="list-style-type: none"> * Operating and maintaining switching and transmission facilities to provide dedicated point to point or point to multi point. (PMP) communications <i>via</i> landlines, microwaves or combination of landlines and satellite linkups * Build, own, operate and maintain fiber optic cable systems along with several cable landing stations and has, for the purpose of connecting customers to systems. * Furnishing of non-vocal communications using own facilities. * Purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households. * Provision of internet access by the operator of the wired, wireless or satellite infrastructure. * Maintaining and operating cellular and other wireless telecommunications networks through other technologies other than GSM. * Delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers direct to home satellite systems. <p>Other telecommunications activities :</p> <ul style="list-style-type: none"> * Provision of specialised telecommunications applications such as satellite tracking, communications telemetry and radar station operations.

- Operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems.
- Provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP, such as dial-up Internet access etc.
- Provision of telephone and Internet access in facilities open to the public
- Operate MVNO model, Mobile Virtual Network Operator model by running on infrastructure of a GSM.
- VOIP (Voice Over Internet Protocol) provision.
- Co-location /Infrastructure hosting and sharing facility: Building, erecting, construction or otherwise acquisition and ownership of telecommunications infrastructure and facilities that are open to sharing by network service providers provided however that such infrastructure and facilities are not core network facilities.

I. PROFESSIONAL SERVICES

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
95. Photographic activities.	Photography.	* Photograph for tourism purposes and aerial photography.

J. FINANCIALS

<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
96. Real Estate Investment Trust (REITs).	Real estate Investment vehicles under investment and Securities Act.	* REITs, REICs.
97. Mortgage backed securities.	Mortgage backed securities under Investment and Securities Act.	* Mortgage backed securities.

K. ADMINISTRATIVE SERVICES		
<i>Sub-Sector</i>	<i>Pioneer Industry</i>	<i>Pioneer Product</i>
98. Business process outsourcing.	Setting up of Regional/Global shared services centres in Nigeria for the provisions and management of technical services.	* Shared services centres.
99. Transportation.	Rail, Land, Pipeline and water transportation.	<ul style="list-style-type: none"> * Passenger rail transport: inter and intra urban service. * Freight rail transportation: mainline rail network and short-line freight rail. * Freight transport by road: stock haulage; refrigerated haulage; heavy haulage; bulk haulage, including haulage in tanker trucks ; haulage of automobiles and transportation of waste materials. * Transportation <i>via</i> pipelines: gases, liquids, slurry and other commodities. * Sea and coastal passenger transportation: operations of excursion, cruise or sightseeing boats ; operations of ferries, water taxis. * Sea coastal freight water transport: transport of freight over seas and coastal waters; harbour operation and other auxiliary activities such as docking, pilotage, vessel salvage. * Inland passenger water transportation: transport of passenger <i>via</i> rivers, canals, lakes and other inland waterways including inside harbours and ports. * Inland freight water transportation: transport of passenger <i>via</i> rivers, canals, lakes and other inland waterways including inside harbours and port.

APPROVED LIST OF PIONEER INDUSTRIES AND PRODUCTS

Classification Source : International Standard Industrial Classification of All Economic Activities (ISIC)

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