L.N. 104 of 1965

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

Industrial Development (Income Tax Relief)
(Machinery Except Electrical Machinery) Order 1965

Commencement : 22nd July, 1965

WHEREAS representations have been made pursuant to section 3 (1) of the Industrial Development (Income Tax Relief) Act 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 respectively:

AND WHEREAS all necessary steps have been taken pursuant to section 3 (1) and 3 (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, the President has made the following Order:

1. This Order may be cited as the Industrial Development (Income Tax Relief) (Machinery except Electrical Machinery) Order, 1965 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.

SCHEDULE

Industry

The manufacture of machinery except electrical machinery.

Products

Refrigerators, exhaust, ventilating and airconditioning units, washing machines, water coolers, office machinery such as typewriters, calculators and accounting equipment.

Made at Lagos this 28th day of September, 1965.

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