

S.I. 9 of 1982

**INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF)
ACT 1971**

(1971 No. 22)

**Industrial Development (List of Pioneer Industries) Notice
1982**

Commencement : 29th April 1982

WHEREAS the President of the Federal Republic of Nigeria is satisfied that certain industries are not being carried on in Nigeria on a scale suitable to the economic requirements of Nigeria or at all, and there are favourable prospects of further development in Nigeria of these industries :

AND WHEREAS it is expedient in the public interest to encourage the development and establishment of such industries in Nigeria by declaring them to be pioneer industries and the products of the industries to be pioneer products :

AND WHEREAS the President of the Federal Republic of Nigeria has, in exercise of the powers conferred upon him by section 1 of the Industrial Development (Income Tax Relief) Act 1971, directed the publication in the *Gazette* a list of the pioneer industries and pioneer products :

NOW, THEREFORE, in exercise of the powers conferred by section 1 of the Industrial Development (Income Tax Relief) Act 1971 and of all other powers enabling me in that behalf, I, the Federal Minister of Industries, hereby give the following Notice :—

1. The Industries mentioned in the Schedule to this Notice are hereby declared as pioneer industries to which the Industrial Development (Income Tax Relief) Act 1971 shall apply.

Declaration
of pioneer
industries.

2. This Notice may be cited as Industrial Development (List of Pioneer Industries) Notice 1982.

Citation.

SCHEDULE

LIST OF PIONEER INDUSTRIES

1. Cultivation and processing of food crops, vegetables and fruits.
2. Manufacture of cocoa products.
3. Processing of oilseeds.
4. Integrated dairy production.
5. Cattle and other livestock ranching.
6. Bone crushing.
7. (a) Deepsea trawling and processing.
(b) Coastal fishing and shrimping.
(c) Inland lake fishing and processing.
8. Manufacture of salt.
9. Mining of lead and zinc ores by underground mining methods.

10. Manufacture of iron and steel from iron ore.
11. Smelting and refining of non-ferrous base metals and the manufacture of their alloys.
12. Mining and processing of barytes and associated minerals.
13. Manufacture of oil well drilling materials containing a predominant proportion of Nigerian raw materials.
14. Manufacture of cement.
15. Manufacture of glass and glassware.
16. Manufacture of lime from local limestone.
17. Quarrying and processing of marbles.
18. Manufacture of ceramic products.
19. Manufacture of basic and intermediate industrial chemicals from predominantly Nigerian raw materials.
20. Manufacture of pharmaceuticals.
21. Manufacture of surgical dressings.
22. Manufacture of starch from plantation crop.
23. Manufacture of yeast, alcohol and related products.
24. Manufacture of animals foodstuff.
25. Manufacture of paper-pulp, paper and paperboard.
26. Manufacture of articles of paper-pulp, paper and paperboard.
27. Manufacture of leather.
28. Manufacture of textile fabrics and man-made fibres.
29. Manufacture of products made wholly or mainly of metal.
30. Manufacture of machinery involving the local manufacture of a substantial proportion of components thereof.
31. Manufacture of goods made wholly or partly of rubber.
32. Manufacture of spare parts including automotive spare parts and components.
33. Manufacture of telecommunication equipment, cables, etc.
34. Manufacture of educational and science equipment.
35. Manufacture of medical and dental equipment.
36. Manufacture of office and school stationery.
37. Manufacture of building and home furnishing materials.

GIVEN at Lagos this 29th day of April, 1982.

B. M. YUSUF,
Minister of Industries