

*Extraordinary*



# Federal Republic of Nigeria Official Gazette

No. 61

Lagos - 27th May, 2015

Vol. 102

Government Notice No. 63

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Printed and Published by The Federal Government Printer, Lagos, Nigeria  
FGP 70/62015/650

Annual Subscription from 1st January, 2015 is Local : ₦25,000.00 Overseas : ₦37,500.00 [Surface Mail]  
₦49,500.00 [Second Class Air Mail]. Present issue ₦500.00 per copy. Subscribers who wish to obtain *Gazette*  
after 1st January should apply to the Federal Government Printer, Lagos for amended Subscriptions.

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

REVIEW OF PIONEER STATUS (INCOME TAX RELIEF) DECREE NO. 22, 1971

**LIST OF 44 PIONEER INDUSTRIES/PRODUCTS**

APPROVED BY THE NATIONAL COUNCIL OF MINISTERS IN 1989

No.	INDUSTRIES	PRODUCTS
1.	Cultivation, Processing and preservation of food crops and fruits.	Preserved canned food and fruits, tea, coffee, refined sugar, tomatoes, puree/juice, etc.
2.	Integrated dairy production.	Butter cheese fluid milk and powder, ice cream, (by-products, livestock minor edible products)
3.	(a) Deep sea Trawling and processing (b) Coastal fishing and shrimping.	Preserved sea foods, fish and shrimps, fish meal.
4.	Mining lead, zinc, and iron ores by underground mining methods.	Lead, zinc and iron ore.
5.	The manufacture of iron and steel from iron ore.	Iron and steel products.
6.	The smelting and refining of non-ferrous base metal and the manufacture of their alloys.	Refined non-ferrous base metals and their alloys.
7.	Mining and processing of barytes, bentonites and associated minerals.	Barytes, bentonites and associated minerals.
8.	Manufacture of oil well drilling materials containing a predominant proportion of Nigerian raw materials.	Barytes, bentonites and associated minerals.
9.	The Manufacture of cement.	Cement, Clinker.
10.	Manufacture of glass and glassware.	Sheet glass, pharmaceuticals and laboratory glasswares.
11.	Manufacture of lime from local limestone.	Lime.
12.	Quarrying and processing of marbles.	Marbles and processed marbles.
13.	Manufacture of ceramic products.	Refractory and heat insulating constructional product, laboratory wares.

No.	INDUSTRIES	PRODUCTS
14.	Manufacture of Basic and Intermediate Industrial Chemicals from predominantly Nigerian raw materials.	(i) Basic and intermediate organic chemicals. (ii) Basic and intermediate in-organic chemicals. (iii) Fertilizers. (iv) Petrochemicals. (v) Synthetic textile fibers. (vi) Caustic soda and chlorine. (vii) Pesticides and insecticides.
15.	Formulation and Manufacture of Pharmaceutical.	Pharmaceuticals, health vitamins.
16.	Manufacture of yeast alcohol and related products.	Yeast industrial alcohol and related products.
17.	Manufacture of paper pulp.	Paper, pulp.
18.	Manufacture of yarn and man made fibers.	Yarn and synthetic fibre.
19.	Manufacture of machinery involving the local manufacture of substantial proportion of components thereof.	Office and industrial machinery, equipment and apparatus (whether or not electrical).
20.	Manufacture of products made wholly or mainly of metal.	Pipes and tube structure metal products.
21.	Manufacture of nets from local raw materials.	Fishing nets, mosquito nets and related products.
22.	Manufacture of gas cylinder.	Gas Cylinder.
23.	The processing of local wheat flour materials.	Flour and offal.
24.	Rubber plantation and processing.	Rubber.
25.	Gum Arabic plantation and processing.	Gum Arabic
26.	Manufacture of fertilizer.	Superphosphate and nitrogenous fertilizers, ammonia, urea.
27.	Vehicle Manufacture.	Motor vehicles and motor cycles, tri-cycles and automotive components.
28.	Oil Palm plantation and processing.	Palm oil, palm kernel and offals.

No.	INDUSTRIES	PRODUCTS
29.	Manufacture of automotive and other components.	Automotive and other components.
30.	Book printing.	Books.
31.	Large scale mechanized farming.	Wheat, Maize, Rice and Sorghum.
32.	Cattle ranching and piggery of not less than 500 herds.	Cattle and pigs of not less than 500 herds.
33.	Manufacture of Gypsum.	Gypsum.
34.	Re-finishing or re-cycling of waste oil.	Low power oil.
35.	Manufacture of electrical appliances/equipment/components and parts.	Generators, transformers, meters, control pressing irons, switch gears, test equipments, ballasts starters/lighters/discreet components resistors/capacitors coils/semiconductors/conductors.
36.	Ship building, repairs and maintenance of oceans going vessels.	Ships, boat and berges.
37.	Manufacture of computer and computer chips.	Computer hard and soft wares and chips.
38.	Manufacture of cameras, photographic equipment and other materials.	Cameras, photographic equipment or any components thereof.
39.	Diving and underwater engineering.	Under water engineering services.
40.	Local fabrication of machinery equipment.	Machinery.
41.	Manufacture of tools.	Machines and hand tools.
42.	Installation of facilities for aircraft manufacture and the maintenance and manufacture of aircraft.	Aircraft maintenance and manufacture.
43.	Manufacture of scientific instruments and communication equipment.	Scientific Instruments, Radio, Audio Playback/Recorders, Loudspeaker Units, Amplifying Systems, Microphones, Video Playbacks/recorders, PBX, telephone Handset, Tele printers, Trans-receivers, Autophones/aerials.
44.	Manufacture of gas and gas distribution.	Gas and gas distribution.

MADE at Abuja this 25th Day of May, 2015.

OLUSEGUN O. AGANGA, CON  
*Honourable Minister of Industry,  
Trade and Investment*