

L.N. 3 of 1964

INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF) ACT
(CAP. 87)

Industrial Development (Income Tax Relief)
(Starch) Order, 1964

Commencement : 2nd January, 1964

WHEREAS a representation has been received pursuant to subsection (1) of section 3 of the Industrial Development (Income Tax Relief) Act for the making of an Order declaring the industry and the product set out in the Schedule to this Order to be a pioneer industry and a pioneer product respectively :

AND WHEREAS all necessary steps pursuant to subsections (1) and (2) of section 3 of the said Act have been taken by the Minister :

NOW THEREFORE, in exercise of the powers conferred by subsection (2) of section 3 of the Industrial Development (Income Tax Relief) Act, the President has made the following Order—

Citation and application.

1. This Order may be cited as the Industrial Development (Income Tax Relief) (Starch) Order, 1964 and shall apply throughout the Federation.

Declaration of pioneer industry and pioneer product.

2. The industry and its product set out in the Schedule hereto are hereby declared as a pioneer industry and a pioneer product respectively.

SCHEDULE

| <i>Industry</i> | <i>Product</i> |
|-----------------------------------|----------------|
| The manufacture of Starch | Starch |

MADE at Lagos this 2nd day of January, 1964.

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

EXPLANATORY NOTE

The purpose of this Order is to declare the manufacture of starch and its product a pioneer industry and a pioneer product respectively.