## INVENTORY OF INVESTMENT INCENTIVES IN KEBBI STATE



NOVEMBER, 2022

Sector   Implementing   Federal   Agencies   Agencies   Agencies   Companies   Agencies   Agencie	Cast	Eli allailite	NT.	Conton	Immlamantin -	Fadama!	Lagal Dafamara	Objective of the
1. Stabilization Incentive (for large businesses) offers' • Free land lease (Ferms & Conditions apply) + Exemption from payment of State-imposed levies' charges, namely: • Tenement Rates; • Ground Rent; and • Intent/Processing Fee for C of O.  **To Prepland in the processing Fee for C of O.  **To Prepland in the processing Fee for C of O.  **To Prepland in the processing Fee for C of O.  **To Prepland in the processing Fee for C of O.  **To Preproduction, Production and Post-production & marketing qualifying activities-fertilizer blending/production, seed multiplication/distribution. large-scale production of inputs for livestock, poultry and fishery, - Large-scale farming/ plantations, medium and large-scale productions, medium and large-scale production of medium/large-scale modern storage facilities, development of commodity Futures Market and exports - Submission of host community CSR Plan (applicable to Foreign/Large Domestic Investments only) Evidence of Registration with NIPC, - Pre-production, Production, State Board Revenue (BIR) - Housing Min. of Commerce (Kebb State Investments on Min. of Commerce (Kebb State Investment) - Foreign/large Dom	Secti	Eligibility	Na	Sector	Implementing	Federal OR State	Legal Reference	Objective of the Incentive
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Page <b>2</b> of <b>12</b>	<u>'</u>	Page 2 c		# <b>12</b>				

2.	Consolidation Incentive (for Medium Enterprises).  • This offers investors full exemption from State-based imposed Levies and charges plus  • Free land (Terms & Conditions apply)  • Signage Levy;  • Business Premises;		-Evidence of Registration with CAC -Evidence of Registration with NIPC, for Companies with foreign interest -Registration with KIPA. Quantum of investment of Minimum of ¥500MMinimum employment of 50 semiskilled/skilled State indigenes -Agribusiness Value Chain components: -Pre-production, Production and -Post-production & marketing qualifying activities: fertilizer blending/ production, seed multiplication/ distribution, medium-scale production of inputs for livestock, poultry and fishery -Medium-scale farming/plantations,Medium -scale processing, -Development of medium scale modern storage facilities, -Development of commodity e-commerce platform export -Submission of HCSR plan	All Sectors	Min. of Commerce KIPA BIR Copies forwarded to relevant MDAs and host Local Government Council	State	Industrial Policy Framework	-To encourage industrial investment in all sectors particularly the Agri-business value chain -To facilitate economic participation in industrial investment -To encourage linkage of micro businesses & large investments -To promote value addition
3.	Businesses Consolidation Incentive (for Micro & Small Enterprises)  • This offers micro businesses full exemption from payment of all State- based imposed levies and charges plus, MSE Service Charges subsidy	One Year	-This incentive is available to business that are below \(\text{\tin\text{\tex	All Sectors	Min. of Commerce Board of Internal Revenue (BIR) NASME	State	Industrial Policy Framework	-To enable intergration of micro and small firms into the formal economy and global value chains -To create a reliable data base for informed policy interventions

			-Quantum of investment not required			1		and decisions
			-Quantum of investment not required					-To stabilize
								micro and small
								business
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4,	MSE Service Charges Subsidy	First Year	All registered MSMEs are eligible	Evidence of	Min. of Commerce BIR	State	Industrial Policy Framework	To encourage
	This offers micro enterprises 50% discount for business	r ear	with CAC registration or Ministry of	registration to	NASME		Framework	and prepare
			Commerce/NASME registration	be presented				MSMEs for
	development services through				Ministry of			active
	Government initiatives, namely:				Agriculture and			participation in
	Bankable business				Rural Development			the agribusiness
	plan; cost of							value chain
	entrepreneurship							
	training; Training on							
	quality assurance and							
	packaging for export.							
	This offers a single-							
	digit interest charge of							
	not more than 5%							
	through the State							
	Industrial Development							
	Fund (Terms &							
	Conditions apply)							
5.	Pioneer status incentive	Tax	i. Applications must be made	Industrial Dev.	-Nigerian	Federal	Section 10 and 17	
	Under IDITRA, companies	Holiday	within the first year of		Investment		of the Supplement	
	engaged in industries/products	3 years	operational activities.		Promotion		to Official	
	approved as 'pioneer		ii. Applicant must be engaged		Commission		Gazette No. 5,	
	industries/products' shall be (a)		in activities listed as		-Industrial		Vol. 51, 9 <sup>th</sup>	
	granted income tax relief for a		pioneer industry or		Inspectorate		January, 1964—	
	period of three years, which can		product. Kindly refer to		Department,		Part B. LN.2 of,	
	be extended for a period of one		the qualified list of		Federal Ministry of		1964" 4 LG	
	year and thereafter another one		industries and products		Industry, Trade and		INDUSTRIAL	
	year, or for one period of two		on NIPC's website.		Investment		DEVELOPMENT	
	years (Section 10(2)(a)(b)		iii. A non-current tangible asset		=Federal Inland		(INCOME TAX	
	IDITRA); (b) exempted from		of over one hundred		Revenue Service		RELIEF) ACT J	
	paying tax on dividends paid by		million naira (N100				(CAP. 87)	
	the pioneer company during the		million)				Industrial	

	pioneer period to the extent that they are paid out of income exempted from tax (Section 17(3) IDITRA); and (c) the loss incurred during the tax relief period is also deemed to be incurred on the first day following the expiration of the tax relief period and can be carried forward to offset profits after the tax-exempt period.		iv. Applicant must demonstrate the tangible impact its activity (project) will have on States' economic diversity and growth in industrial and sectoral development, employment, skills and technology transfer, export development and import substitution.  v. Applicant must provide evidence of all required legal and regulatory compliance documentation.  vi. Applicant must make full payment of fees promptly, when due.  vii. During the pioneer period, a performance report must be submitted to NIPC annually for monitoring and evaluation purposes. Application guidelines available on NIPC website				Development (Income. Tax Relief) (Yeast) Order, 1964	
6.	Rural investment allowance Where a company incurs capital expenditure on the provision of facilities such as electricity, water or tarred road for the purpose of a trade or business, such company shall enjoy an additional allowance under the Second Schedule of CITA at the appropriate rate as follows:	Relief	<ul> <li>i. The company must be located at least 20 kilometres away from such facilities provided by the government;</li> <li>ii. Cannot be enjoyed if already enjoyed provision of Section 32:  Reconstruction investment allowance;</li> </ul>	N/A	Federal Inland Revenue Service	Federal	Section 34 COMPANIES INCOME TAX ACT An Act to consolidate the provisions of the Companies Income Tax Act 1961 and to make other provisions	

-No water 30% -No letercity 50% -No tarred road 15%  Tax  To be eligible, i. the goods are physically present in packaged. This, to FIRS, means that for a food item to be exempted from VAT, it must be a staple food item, and it must be unprocessed. Staple food is flow that can be easily stored, and eaten throughout the year by a dominant part of a population. They include eurobydrutes, wheal, barley, rice, potatoes, tinned food, milk, and things that do not need to be refrigerated.  8. Value Added Tax Exempt on all medical and pharmaceutical products.  Outright exemption from VAT, it must be a staple food item, and it must be a staple food item, whether or not it is packaged. This, to FIRS, means that for a food item to be exempted from VAT, it must be a staple food item, and it must be unprocessed. Staple food is food that can be easily stored, and eaten throughout the year by a dominant part of a population. They include eurobydrutes, wheal, barley, rice, potatoes, tinned food, milk, and things that do not need to be refrigerated.  8. Value Added Tax Exempt on all medical and pharmaceutical products.  Outright exemption from VAT is the package of this is of the text and pharmaceutical products.  Outright exemption from VAT is the package of the provide for the administration of the tax and pharmaceutical products.  In the beneficial owner of the rights in or over the goods is a taxable person in Nigeria, assembled in Nigeria, or ii. the goods are physically present in Nigeria, assembled in Nigeria, or iii. the goods are physically present in Nigeria and the goods or right is situated, registered or exercisable in Nigeria, or iii. the beneficial owner of the rights in or over the goods is a taxable person in Nigeria and the goods or right is situated, registered or exercisable in Nigeria and the goods or right is situated, registered or exercisable in Nigeria and the goods or right is situated, registered or exercisable in Nigeria.		T		1	1	I		
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10.	VAT exempted on other goods VAT Act list the following goods exempted from VAT; (a) Books and educational materials, (b) Fertilizer, locally produced agricultural and veterinary medicine, farming machinery and farming transportation equipment; (c) All exports; (d) Plants and machinery imported for use in Export Processing Zones; (e) Plants, machinery and equipment purchased for utilization in gas down-stream petroleum operations; and (f) Tractors, ploughs and	Tax Exempti on with no time limit	To be eligible, i. the goods are physically present in Nigeria at the time of supply, imported into Nigeria, assembled in Nigeria or installed in Nigeria, or ii. the beneficial owner of the rights in or over the goods is a taxable person in Nigeria and the goods or right is situated, registered or exercisable in Nigeria	N/A	Federal Inland Revenue Service	Federal	VALUE ADDED TAX ACT An Act to impose and charge Value Added Tax on certain goods and services and to provide for the administration of the tax and matters related thereto. [1993 No. 102.] [1st December, 1993] [Commencement. ]

	agricultural equipment and implements purchased for agricultural purposes.							
11.	VAT exempted on the specific services VAT Act list the following services exempted from VAT; 1. Medical services; 2. Services rendered by Microfinance Banks, People's Banks, and Mortgage Institutions; 3. Plays and performances conducted by educational institutions as part of learning; and 4. All exported services. 5. Tuition relating to the nursery, primary, secondary and tertiary education. 6. Airline transportation tickets issued and sold by commercial airlines registered in Nigeria. 7. Hire, rental or lease tractors, ploughs and other agricultural equipment for agricultural purposes.	Tax Exempti on with no time limit	To be eligible, i. If the service is rendered in Nigeria by a person physically present in Nigeria at the time of providing the service, ii. Irrespective of the jurisdiction of origin of the service, where the services is rendered to a person physically present in Nigeria at the time the service is rendered, or the service is consumed in Nigeria or whether or not the legal or contractual obligation to render such service rests on a person within or outside Nigeria, or iii. The service is connected with existing immovable property (including the services of agents, experts, engineers, architects, valuers, etc.); where the property is located in Nigeria. iv. it can be inferred from information provided that the consumers usual place of residence is Nigeria;	N/A	Federal Inland Revenue Service	Federal	VALUE ADDED TAX ACT An Act to impose and charge Value Added Tax on certain goods and services and to provide for the administration of the tax and matters related thereto. [1993 No. 102.] [1st December, 1993] [Commencement. ]	

12.	Enhanced capital allowance (tax depreciation) regime (a) 95% capital allowance is enjoyed in the year a qualifying expenditure is incurred pursuant to Paragraph 24 Table 1 & 2 Second Schedule of CITA (b) Companies engaged in wholly agricultural activities are entitled to unrestricted capital allowances pursuant to Paragraph 24 (7) CITA (c) Companies engaged in wholly agricultural activities are entitled to carry forward unutilized capital allowances indefinitely.	Year of qualifyin g expendit ure	All companies that incur qualifying capital expenditure on Agriculture	Agriculture	Federal Inland Revenue Service	Federal	COMPANIES INCOME TAX ACT An Act to consolidate the provisions of the Companies Income Tax Act 1961 and to make other provisions relating thereto. [No. 28 of 1979, No. 11 of 2007.] [Date of commencement: 1st April, 1977]
13.	Exemption from minimum Corporate Tax Section 33(3) a CITA, exempts the income of a company carrying on agricultural trade from payment of minimum tax	Tax Exempti on with no time limit	Conditions, manner and procedure of exercising the right this exemption are regulated by the COMPANIES INCOME TAX ACT Section 33(3) and explained in Section 11(4)[Substituted by Finance Act, 2020 s. 6(b)  (ii)] Explaining agricultural products to include (a) primary crop production comprising the production of raw crops of all kinds, but excluding any intermediate or final processing of crops or any other associated manufactured or derivative crop product;  (b) primary livestock production comprising the production of live animals and their direct produce such as live or raw meat, live or raw poultry, fresh eggs and milk of all kinds, but excluding any other	Agriculture	Federal Inland Revenue	Federal	COMPANIES INCOME TAX ACT An Act to consolidate the provisions of the Companies Income Tax Act 1961 and to make other provisions relating thereto. [No. 28 of 1979, No. 11 of 2007.] [Date of commencement: 1st April, 1977]

			associated manufactured or derivative livestock product; (c) primary forestry production comprising the production of timbers of various kinds such as firewood, charcoal, uncultivated materials gathered and other forestry products of all kinds, including seeds and saplings, but excluding the intermediate and final processing of timber and any other manufactured or derivative timber product; and (d) primary fishing production				
			comprising the production of fish of all kinds, including ornamental fish, but excluding any intermediate or final processing of any other				
			manufactured or derivative fish product."				
14.	Company Income Tax exemption for Solid Mineral mining. Section 36 Company Income Tax Act provides that a new company going into the mining of solid minerals shall be exempt from tax for the first three years of its operation.	3 Years Tax exemptio n	The law specifies in which cases investors are exempted	Solid Mineral	Federal Inland Revenue Service	Federal	COMPANIES INCOME TAX ACT An Act to consolidate the provisions of the Companies Income Tax Act 1961 and to make other provisions relating thereto. [No. 28 of 1979, No. 11 of 2007.] [Date of commencement: 1st April, 1977]

15.	95% accelerated capital allowance. Second Schedule CITA provides accelerated capital allowance at 95% of qualified capital expenditure on Mining in the first year of use of the asset.	First year of use of asset	All companies that incur qualifying capital expenditure on mining	Solid Minerals	Federal Inland Revenue	Federal	COMPANIES INCOME TAX ACT An Act to consolidate the provisions of the Companies Income Tax Act 1961 and to make other provisions relating thereto. [No. 28 of 1979, No. 11 of 2007.] [Date of commencement: 1st April, 1977]	
16	25% of income in convertible currencies exempted from tax	Tax Exempti on with no time limit	Conditions, manner and procedure of exercising the right this exemption are regulated by the COMPANIES INCOME TAX ACT states that such income is put in a reserved fund to be utilised within five years for the building expansion of new hotels, conference centres and new facilities for the purpose of tourism development.	Tourism/ Hospitality	Federal Inland Revenue Service	Federal	COMPANIES INCOME TAX ACT An Act to consolidate the provisions of the Companies Income Tax Act 1961 and to make other provisions relating thereto. [No. 28 of 1979, No. 11 of 2007.] [Date of commencement: 1st April, 1977]	To encourage reinvestment of proceeds
	Bonus for early filing of self- assessment return	Bonus, upon filing	All enterprises and individuals that file returns early and correctly	Entrepreneurs and MSME	State Board of Internal Revenue	State	Personal Income Tax Act PERSONAL INCOME TAX ACT An Act to impose income tax on individuals,	To encourage early compliance to regulatory requirements

		communities and
		families and on
		executors and
		trustees, and to
		provide for the
		assessment and
		collection and
		administration of
		the tax.
		[No. 104 of
		1993.]
		[Date of
		commencement:
		25th August,
		1993] [Amended
		by Finance Act,
		2019 s.31]

## \*\*\* POST INCENTIVE MONITORING

After the first (3) three years, a Post Incentive Monitoring (PIM) will be undertaken by KIPA to ensure intended benefits of the incentives are derived this is in addition to appointed Independent Consultants to conduct an Impact Assessment (IA) after the first three years of implementation.