

PLATEAU STATE GOVERNMENT



PLATEAU STATE INVENTORY OF INVESTMENT AND BUSINESS INCENTIVES (PSIIBI)

PLATEAU STATE ONE-STOP INVESTMENT CENTRE (PS-OSIC)

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Preface

Generally, Investment and Business Incentives are intended measures by government, planned to entice investments to a particular location, impact the decision of investment size, rationalize the behaviours to inducing investment to engage in a desired conduct, or reorient investments to targeted sectors. Investment and Business Incentives are policy measures implemented by government to promote the establishment of new businesses or to encourage existing businesses to expand or not to relocate elsewhere

The Plateau State Inventory of Investment and Business Incentives (PSIIBI) provides a compendium of guide on the measures put in place as incentives by the government at both federal and state levels to encourage investors to invest in Plateau State. These incentives are targeted at providing a business enabling environment in Plateau State that has several investment opportunities. The main purpose of the PSIIBI is to boost economic activities in Plateau State by influencing new investments and expanding existing businesses. The impact of this outcome is increased in economic growth and job creation in Plateau State.

The PSIIBI has three (3) chapters, comprising of Investment Climate in Plateau State, Investment Opportunities in Plateau State and Existing Investment and Business Incentives in Plateau State. The existing investment and business incentives in Plateau State are categorised into:

- Fiscal incentives, comprising of personal income tax incentives, companies income tax incentives, capital gains tax incentives and industrial Development (Income tax relief) incentives;
- Financial incentives, comprising of grant-based incentives and loan-based incentives;
- Sector-based and regulatory incentives, comprising of agriculture sector incentives, mining sector incentives, tourism sector incentives, and state revenue & MSMEs incentives. Others are physical infrastructure sector incentives, human capital sector incentives, peace and security sector incentives, and governance & finance sector incentives. These sectors are in line with 8 Policy Pillars of the Plateau State Development Strategy 2019 - 2023

No doubt, this Inventory of Investment and Business Incentives in Plateau State will provide a one-stop list of incentives that will reduce the costs of information to investors and businessmen.

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ACRONYMS

ACGS	Agricultural Credit Guarantee Scheme
CAC	Corporate Affairs Commission
CGTA	Capital Gains Tax Act (CAP. C1 LFN 2004)
CITA	Companies Income Tax Act (CAP. C21 LFN 2004, as amended 2007)
DTA	Double Taxation Agreement
ECC	Export Credit Certificates
EEGS	Export Expansion Grant Scheme
FIRS	Federal Inland Revenue Service
FMT&C	Federal Ministry of Tourism and Culture
FZO	Free Zone (Tariff and Other Charges) Order, 2015
ICT	Information and Communication Technology
IDITRA	Industrial Development (Income Tax Relief) Act (CAP. I7 LFN 2004)
IPPA	Investment Promotion & Protection Agreement
IT	Information Technology
LFN	Laws of the Federation of Nigeria
MIGA	Multilateral Investment Guarantee Scheme
NEPZA	Nigerian Export Processing Zones Authority
NEPZA Act	Nigerian Export Processing Zones Authority Act (CAP. N107 LFN 2004)
NIPC	Nigerian Investment Promotion Commission
NIPC Act	Nigerian Investment Promotion Commission Act (CAP. N117 LFN. 2004)
NTDC	Nigeria Tourism Development Corporation
OGFZA	Oil and Gas Free Zone Authority
OGFZA Act	Oil and Gas Export Free Zone Act (CAP. O5 LFN. 2004)
PIA	Petroleum Industry Act 2020
PIRAS	Plateau Integrated Revenue Administration System
PITA	Personal Income Tax Act (CAP. P8 LFN 2004)
PLASMIDA	Plateau State Micro-Finance Development Agency
PMDC	Plateau State Multi-Door Courthouse
PPBA	Plateau State Peace Building Agency
PPP	Public Private Partnership
PPTA	Petroleum Profit Tax Act (CAP. P13 LFN 2004)
PS-OSIC	Plateau State One Stop Investment Centre
PSAPIP	Plateau State Agriculture Policy and Implementation Plan
PSBS	Plateau State Bureau for Statistics
PSEC	Plateau State Energy Corporation
PSFRC	Plateau State Fiscal Responsibility Commission
PSIPRA	Plateau State Infrastructure Promotion and Regulatory Agency
PSIRS	Plateau State Internal Revenue Service
PSTC	Plateau State Tourism Corporation
TIN	Tax Identification Number
VAT	Value Added Tax
VAT Act	Value Added Tax Act, (CAP. V1 LFN 2004)

CHAPTER 1: INVESTMENT CLIMATE IN PLATEAU STATE

1.1 Background

Plateau State was created out of Benue-Plateau State in 1976 and in 1996, Nasarawa State was created out of Plateau State. Presently, Plateau State is roughly located in the centre of Nigeria, within latitude 80°24' North and longitude 80°32' and 100°38' East and is the twelfth largest state of the country with a population of about 4.8 million people. The State has a land area of about 36,899 square kilometers with seventeen (17) Local Government Areas. These are Barkin Ladi, Bassa, Bokkos, Jos East, Jos North, Jos South, Kanam, Kanke, Langtang North, Langtang South, Mangu, Mikang, Pankshin, Quan-Pan, Riyom, Shendam, Wase Local Government Areas. Plateau State is a multi-ethnic state and predominantly Christians with natural resources capable of enhancing the economic growth and development of the state.

According to National Population Commission (NPC), Plateau State has an estimated population of 4,200,442 in 2016, made up of 2,142,225 males and 2,058,216 females. The population of Plateau State is highly heterogeneous with over 40 ethnic groups, some of the indigenous tribes in the state are the Goemai, Ngas, Mwaghavul, Berom, Irigwe, Afizere, Amo, Anaguta, Aten, Bogghom, Buji, Challa, Chip, Fier, Garshish, Jarawa, Jukun, Kofyar (Comprising Doemak, Kwalla and Mernyang), Montol, Mushere, Mupun, Piapung, Pyem, Ron-Kulere, Bache, Talet, Taroh (Tarok), Youm and Fulani/Kanuri in Wase. These ethnic groups are predominantly farmers and have similar cultural and traditional ways of life. People from other parts of the country have come to settle in Plateau State; these include the Igbo, Yoruba, Ibibio, Annang, Idoma, Efik, Ijaw, Igala and Bini.

Each ethnic group has its own distinct language, but as in every other state of the Federation, English is the official language in Plateau State while Hausa has gained acceptability as a medium of communication especially commerce. The state is a blend of a highly literate and articulate populace who contribute to a virile and productive workforce. About 70% of its people are engaged in agriculture and produce enough food and cash crops for domestic consumption and as inputs for Agro-Allied industries. Reasonable segments of the population are also traders and artisans.

1.2 The Physical Environment of Plateau State

Climate: Plateau State is characterized by a near temperate climate on the Jos Plateau with a hot and humid climate characterizing the lower parts of the state. Generally, weather conditions are warmer during the rainy season (April – October) and much colder during the Harmattan period (December – February). The mean annual temperatures in the state ranges from 20 – 25 degrees centigrade, while the mean annual rainfall figures range from 131.75cm (52 in) in the southern part to 146cm (57 in) in the Jos Plateau. Though situated in the tropical zone, it has a higher altitude where the Harmattan winds cause the coldest weather between December and February. The warmest temperature usually occurs in the dry season months of March and April. The highest rainfall recorded is during the wet season months of July and August; however, recently, there are fluctuations where either September or October experiences the highest rainfall. Owing to the average lower temperatures, the state has led to a reduced

incidence of some tropical disease such as malaria. The Jos Plateau makes it the source of many rivers in northern Nigeria including the Kaduna, Gongola, Hadejia and Yobe rivers.

Relief and Geology: The unique physical features of Plateau State are its high relief, especially in the north, and its geographical history. The landscape of Plateau State rises steeply from 200 meters above sea level around the plain (Southern Part) of Benue to an average height of 1,200 meters on the Jos Plateau. However, there are peaks like the famous Wase Rock, Shere Hills (1,829 meters) extinct volcanoes at Kerang and the Crater Lake at Bompe in Mangu Local Government. The high relief, or more appropriately, the Jos Plateau, provides a hydrological head for many rivers in northern Nigeria and confers on the northern part of the State a cool climate suitable for livestock rearing and growing of exotic crops. The process of formation of its high relief makes Plateau State one of the mineral richest states in the country.

The geology consists of younger granites, volcanoes (basalt) and basement rocks, (older granites), gneisses, magnetite, etc., mainly in the northern and central regions of the state; and sedimentary rocks (sandstones, shales etc.) in the southern region. The dominant rock type is basement complex. Others are young granite, Alluvium, Bima sandstones, Volcanoes, Awau formation, Kerri-Kerri, Pindings, Eze Aku and Azu River Formation.

The Jos Plateau, is an erosion relic covering that has an area of about 7,780sq.km. Each of the phases of the volcanic activities was followed by a long period of weathering and erosion when tin bearing rocks were deposited in the valleys and buried by floods of basalt from subsequent volcanic eruptions.

Soil: The major soil units of Plateau State belong to the broad category of tropical ferruginous soils, which are much thinner on the high Plateau but attain greater depths in the southern part of the state. There are also sizeable pockets of loamy soil of volcanic origin in the high Plateau. These soil groups respond well to fertilizers. There are also sizeable pockets of clay in Kanam, Qua'an Pan, Langtang South, Riyom, Shedam and Jos North. Other types are sandy-loam in Qua'an Pan, Shendam, Langtang South and loamy soils in the following Local Government Areas: Wase, Shendam, Bokkos, Jos East, Pankshin, Kanam, Bassa, Barkin Ladi, Riyom, Langtang North and South. There are soils of volcanic origin in places like Kerang, Bonpe and Panyam in Mangu Local Government Area.

Vegetation: Plateau State falls largely within the northern guinea savannah zone which consists mainly of short trees, grasses and the Plateau type of mosaic vegetation. Near some villages are thick hedges of cacti, which have been planted around household farms or compound lands. Fringing woodlands or gallery forest can be found in some river valleys. There are tree species that are commonly found in almost all 17 LGAs. These include Locust Bean Trees, Mahogany and Shea Butter.

However, some tree species can be found only in certain LGAs. For instance, olive trees naturally growing are found in large numbers in Pankshin, Mangu, Kanke Bokkos, Jos East and Jos South. While in Kanam, Wase, Kanke, Pankshin and Langtang North, gum Arabic and Boabab trees are found. Palm Trees are grown in Mangu, Pankshin, Kanke, Bassa and Qua'an Pan. Cactus is found in Riyom, Barkin Ladi, Jos South and Jos North. Fauna found in the LGAs include some endangered species, such as lions in Garga district (Kanam LGA) which shares boundaries with Yankari Game Reserve in Bauchi State, and Angware, Jos East. Others are hippopotamus and manatee, a very rare animal found at Pandam, in Quan Pan LGA.

Water Resource Availability: This could be sourced from various sources such as: boreholes, rivers, ponds, streams, dams, and springs, among others. These numerous sources of water are harnessed and used to supply water to the various towns and some few villages. Plateau State Water Board (PSWB) is an agency saddled with the responsibility of damming, treating and distributing of water to most urban areas in the state for different uses ranging from domestic, irrigation and many other purposes. Dams have been constructed in the state and these include the Yakubu Gowon, Liberty, Kogin-gari, Laminga (Rafin Sanyi), Pankshin, Langtang, Shendam, Bokkos, with various capacities. Most of them are for water supply, except that of Bokkos which was built for irrigation.

Many rivers in Nigeria have their source on the Plateau, e.g. Shimankar (source of the Dep river which is tributary of the River Benue), the Gyel (source of Kaduna river), Mai juju (source of the Gongola river), Gyuwan kogi, source of the Wase which is another tributary of the Benue River, Dilimi (source of Jama'are river), Gindiri, Gol – hoss (source of the Mada). These many rivers, ponds, streams, and springs in Plateau have not been effectively harnessed. There are also emergent water resources that have not been already discovered. Modern municipal water supply is available in the State capital and other major towns, but the quantity is not optimal. Most of the rural areas are served by streams, ponds, boreholes, earth dams, and other conventional supply media. Further efforts are on ground, by the Plateau State Government, to boost or increase water supply to all residents of Jos metropolis and other parts of the state for both domestic and industrial uses. Plans are being finalized for the construction of additional earth dams and bore holes around the state to further boost the water supply for consumption and irrigation purposes. Plateau State has a large and easily accessed reserve of underground water.

1.3 Private Sector Investment Support Services

Banking Services: No less than fifteen commercial banks and several microfinance banks operate in the State offering both local and international services, through several branches in all parts of the state along with a branch of the Central Bank of Nigeria.

Power Supply: Jos Electricity Distribution Company (JEDC) supplies electricity from the national grid, while the state's Ministry of Water Resources and Energy is responsible for power supply to rural areas. Most of the 17 Local Government headquarters are linked to the national grid. The National Electricity Supply Corporation (NESCO), which started operations in 1929, also serves as a good alternative means of power but mainly around Jos, Bukuru, Barkin Ladi areas only (former tin mining areas). Other renewable energy sources, such as solar, wind, etc. are also available in the State.

Health Services: Plateau State is reasonably well covered with health facilities as a result of the active participation of government, private individuals and voluntary (religious) agencies at the basic, primary, tertiary and referral levels. The Jos University Teaching Hospital and Plateau Specialist Hospital, both located in the state capital, provide tertiary services, while general hospitals and primary health centres provide services in other towns. Dispensaries and clinics provide services to rural populations. Primary Health Centres spread across all the 17 LGAs, are also available. All these government-owned health facilities are located in different local government areas of the State.

Labour: Labour as a factor of production is not a problem to prospective investors to the state, as both skilled and unskilled labour is readily available in the state thanks to long years of educational development, the presence of several technical and vocational schools, tertiary institutions like the Polytechnic, the Federal College of Mining and Geosciences, Federal College of Forestry, College of

Agriculture, National Film Institute, College of Animal Husbandry and the National Veterinary Research Center, the University of Jos, etc.

1.4 Public Sector Investment Support Services Institutions

- Plateau State One Stop Investment Centre (PS-OSIC)
- Plateau State Micro-Finance Development Agency (PLASMIDA)
- Plateau State Investment and Property Development Company (PIPC)
- Plateau State Ministry of Land, Survey and Town Planning (PSMLSTP)
- Plateau State Geographic Information System (PLAGIS)
- Plateau State Ministry of Commerce and Industry (PSMCI)
- Jos Metropolitan Development Board (JMDB)
- Plateau State Infrastructure Promotion and Regulatory (PPP) Agency
- Plateau State Internal Revenue Service (PSIRS)
- Agriculture Services and Training Centres (ASTC)

CHAPTER 2: INVESTMENT OPPORTUNITIES IN PLATEAU STATE

2.1 Agriculture Investment Opportunities

Agriculture is one of the key sectors of Plateau State economy with a significant contribution to the State GDP. About 75% of the Plateau State population engage in agriculture. However, the output of the sector remains low due to the subsistence approach adopted by the majority of the populace. Specifically, yields have remained low due to a variety of factors, including the dependence on or use of crude and rudimentary farming practices, methods and implements, the dominance of small-holder units, often of less than one hectare in size, the unavailability of modern fertilizer and improved seeds and seedlings, etc.

These challenges may culminate into providing excellent investment opportunities for agro-business in Plateau State. Improved practices, technology and other implements hold vast potentials for improving yields per unit of in-put. Considering specific farm produce where there is a comparative advantage, Plateau State produces over 90% of all Irish potatoes consumed in Nigeria. Therefore, it provides a huge investment opportunity for a large-scale farming of Irish potatoes and other comparative advantage crops such as strawberries, apples, coffee, broccoli, flowers etc. In addition, the following under-listed high-value crops in Table 1 could be targeted as agro-products with potential comparative advantage to Plateau State:

Table 1: Agro Products of Comparative Advantage to Plateau State

S/N	Enterprise	LGAs of Production
1	Maize, Rice, Sorghum, Soybean, Acha	Mangu, Bokkos, Bassa, Jos South, Bakin Ladi
2	Potato, Yam, Cassava	Bokkos, Mangu, Bassa, Jos South, Barkin Ladi, Pankshin, Riyom
3	Livestock (beef and diary cattle), poultry (layers and broilers), Sheep and Goats	Bassa, Barkin Ladi, Bokkos, Jos North, Jos East, Jos South, Mangu, Pankshin, Kanam, Wase, Langtang North, Langtang South, Shendam, Quan-pan
4	Piggery	Kanke, Langtang North, Mikang, Jos South, Quan-pan
5	Cotton	Kanam, Wase, Kanke
6	Coffee, Apples, Strawberry, Vegetables	Jos North, Jos South, Jos East, Barkin Ladi, Riyom, Bokkos, Mangu, Pankshin, Bassa
7	Cannarium (Atili), Risga, Moringa, Amora	All parts of the State
8	Wheat, Ornamental Fruits and Millet	Predominantly grown in the Northern & Central Zones of the State

In summary, with the vast resources in the agricultural sector, there are investment opportunities in the following areas:

- Vegetable farming, such as tomatoes, onion, pepper and green leaves.
- Fertilizer production, both organic and inorganic.
- Flour milling of millet, sorghum, maize, and wheat
- Feed mills.
- Gum Arabic plantation
- Dairy products, such as milk processing, cheese and butter

- Beef products
- Ceramic products (bones, hoofs, and blood)
- Leather materials, such as hides and skin
- Poultry industry
- Fish processing and packaging
- Exotic flower production
- Fonio (Acha).
- Sesame seeds.
- Food Storage and processing industry
- Kenaf processing to jute bags.
- Groundnuts, Oil Mills, and Cold Chain Logistics

2.2 Tourism, Hospitality and Recreation Investment Opportunities

Tourism, especially eco-tourism, is adjudged globally as one major source of economic development and transformation for any economy. A well-developed tourism sector provides employment and enhances economic growth. A major attraction, and advantage, of tourist sites in Plateau State is that they are located mostly within a radius of 200km from the city of Jos. It is thus possible for a tourist to go to tourist places and return to the comfort of his or her hotel daily. Tourism in Plateau State provides investment opportunities in hotel development, and the management and improvement of many of the sites to international standard.

Plateau State abounds in natural scenic vistas which present opportunities for tourism and recreation. Among the most famous tourist attraction points in the state are: Riyom Rock Formation, Wase Rock, Shere Hills, Kerang Volcanic Mountains, Ampang Crater Lake, Kura Falls, Assop Falls, Pandam Games Reserves, Kahwang Rock Formation, Wase Grazing Reserve, Jos Museum and Zoological Garden, and Jos Wild Life Park among several others. The climatic weather condition of the state is an added advantage for investors in the hospitality business to build hotels, recreation centres and parks.

2.3 Mining Investment Opportunities

Plateau State has rich deposits of a variety of industrial minerals of high quality that has earned it the name of the major hub of mining activities within Nigeria. Mineral distribution in Plateau State is as diverse as the mineral types and is such that one or more minerals occur in almost every LGA of the State. The level of work done or that needs to be done on the various stages will entail enormous investment in terms of modern technology which is at present lacking. The need for partnership is inevitable to change the present inactivity on most deposits.

The minerals of Plateau State can be broadly classified into base metals (metallic ores), industrial minerals and gemstones as shown below. These minerals are found in quantities that can lead to the setting up of various mineral industries depending on the work carried out, necessary work required or development status. Some minerals are exposed due to weathering, wherefore some places show more mineral deposits over time. Apart from tin and associated minerals, the state is richly endowed with other valuable mineral resources of different sorts, e.g., Kaolin, Feldspars, Barytes, Galena, Sphalerites etc. These have continued to arouse and attract local and international attention. However, minerals and metals exploitation and exploration are in the Exclusive Legislative List of the 1999 Constitution of the Federal Republic of Nigeria (As amended). Investment opportunities abound in the mining industry in the following areas as highlighted in Table 2.

Table 2: Distribution of Mineral Resources by LGAs in Plateau State

S/N	Mineral	Reserve	Location (LGA)	Uses
1.	Barytes	800,000 Tones	Langtang South, Shendam, Qua'an Pan	Drilling mud in Oil industry, rubber, paper and chemical industries. Source of Barium Metal Used in Various Alloys.
2.	Cassiterite	Very Large	Bassa, B/Ladi, Jos North, South & East, Kanam, Riyom and Bokkos	Tin Plating, Alloying, Can Production Etc.
3.	Columbite	Very large	Bassa, B/Ladi, Jos North, South & East, Kanam, Riyom & Bokkos.	Sources of Tantalum, Niobium- Strategic metals for rocket and aircraft engines, nuclear reaction, etc.
4.	Monazite	Large	B/Ladi, Riyom, Jos North, South & East.	TV gas mantle, X-ray equipment,

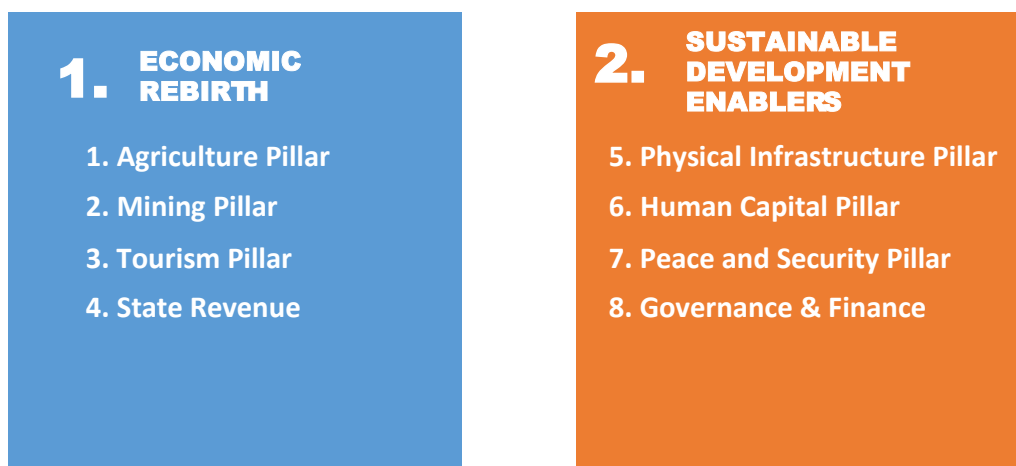
2.4 Policy Focus of Plateau State Government and Investment Opportunities

Plateau State Government launched its medium-term development strategy document, comprising of its policy directions, called Plateau State Development Strategy (PSDS), 2019-2023 to enable the government achieve its vision and expand investment opportunities in the state by creating business enabling environment.

The PSDS comprises of 8 strategic pillars divided into two portfolios: Economic Re-birth portfolio with 4 strategic pillars (Agriculture, Mining, Tourism & State Government Revenue) and Sustainable Development Enablers portfolio with 4 strategic pillars (Physical Infrastructure, Human Capital, Peace & Security, and Governance & Finance). All the pillars jointly have 35 primary initiatives spread across Ministries, Departments and Agencies (MDAs) of Plateau State Government. The policies, programmes and projects of government embedded in the Annual State Budget are consistent with the primary initiatives of the PSDS and in line with the private sector investment drive of the State Government. These policy directions are summarised in Figure 1 below:

Figure 1:PSDS 2019 - 2023 Policy Direction

PSDS 2019 – 2023 Policy Direction



Plateau State Government has some measures within the operations of its MDAs, planned to entice investors into and in Plateau State, which are serving as investment and business incentives. These investment and business incentives can be mapped out from the 8 Policy Pillars of Plateau State Government as shown in Table 3.

Table 3: Mapped out Investment and Business in Plateau State

Sector Based on PSDS	MDAs Housing Incentives	Group 1	Group 2	Group 2
Agriculture	Ministry of Agriculture and Rural Development	Fiscal Incentives	Financial Incentives	Sector-based and Regulatory Incentives
	Agricultural Services and Training Centre Ltd			
	Plateau Agriculture Development Programme			
Mining	Ministry of Mineral Development			
	Plateau Mineral Development Company Ltd			
Tourism	Ministry of Tourism, Culture and Hospitality			
	Plateau State Tourism Corporation			
State revenue & MSMEs	Ministry of Commerce and Industry			
	Ministry of Lands, Survey and Town Planning			
	Plateau State Internal Revenue Service			
	Jos Metropolitan Development Board			
	Plateau Investment and Property Development Company			
	Plateau State Micro-finance Development Agency			
Physical Infrastructure	Plateau State One Stop Investment Centre			
	Ministry of Environment			
	Ministry of Transport			
	Plateau State Energy Corporation			
	Ministry for Water Resources and Energy			

Sector Based on PSDS	MDAs Housing Incentives	Group 1	Group 2	Group 2
	Plateau State Infrastructure Promotion and Regulatory (PPP) Agency			
Human Capital	Plateau State ICT Agency			
Peace & Security	Plateau State Peace Building Agency			
Governance & Finance	Office of the Governor, Plateau State			
	Office of Secretary to the Government of the State			
	Plateau State Bureau of Statistics			
	Project Management and Results Delivery Office			

**CHAPTER THREE: EXISTING INVESTMENT AND BUSINESS INCENTIVES IN
PLATEAU STATE**

3.1 Fiscal Incentives

3.1.1 Personal Income Tax Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Consolidated Relief Allowance (CRA)	A person is entitled to a CRA on his or her gross income of N200,000, subject to a minimum of 1% of gross income whichever is higher plus 20% of gross income, before tax rates in the Sixth Schedule are applicable to compute tax liability	2011	Section 33(1) and Sixth Schedule of PITA 2004 (As amended in 2011)	Continuously, subject to future amendments
2	Bonus for early filing of self-assessment return	A taxable person who files a self-assessment return within 90 days as specified for filing of the return shall, if there is no default in the payment arrangement, be granted a bonus of 1 % of the tax payable	1996	Section 45 of PITA 2004 (As amended)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	Individuals in all sectors	All states and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	All individuals earning income from employment, trade, business, profession or vocation by filing and claiming in their tax returns as follows: <ul style="list-style-type: none"> - Within the month of January for employment income; and - Within the months of January to March for income from trade, business, profession or vocation 	PSIRS and FIRS
2	Individuals doing business in all sectors	All States and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	All individuals earning income from trade, business, profession or vocation by filing self-assessment tax returns: <ul style="list-style-type: none"> - Within 90 days income; and - Must not default in the payment arrangement 	PSIRS and FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
3	Tax credit on income derived outside Nigeria	Notwithstanding the provisions of section 3(1) of this Act, where a resident derives income from a source outside Nigeria and the income is brought into Nigeria through Government approved channels, he shall be allowed a tax credit against the tax payable by him but the tax credit shall not exceed the proportion of his total tax for the year of assessment which that income derived from outside and brought into Nigeria bears to his aggregate income chargeable to tax in Nigeria.	2011	Section 11 of PITA 2004 (As amended in 2011)	Continuously, subject to future amendments
4	Pension contribution by individuals in business or trade as allowable deduction.	A contribution to a pension, provident or other retirement benefits fund, society or scheme recognised under the Pension Reform Act is a deduction allowed for the purpose of ascertaining the income or loss of an individual for any period from any source chargeable with tax under this Act.	2021	Section 20(1)(g) of PITA 2004 (As amended by Section 26 of Finance Act 2020)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
3	Individuals in all sectors	All states and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	i. Income source must be outside Nigeria derived by a Nigerian resident ii. The channel of repatriation of income into Nigeria must be government approved channel	PSIRS and FIRS
4	Individuals doing business in all sectors	All States and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	i. The contribution must be to a pension, provident or other retirement scheme recognised under the Pension Reform Act ii. The sources of income must be subjected to tax under this Act	PSIRS and FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
5	Research expenses incurred by individuals in business or trade as allowable deduction.	Any expenses which are proved to the satisfaction of the relevant tax authority to have been incurred by the individual on research for the period including the amount of levy paid by him under the National Agency for Science and Engineering Infrastructure Act is an allowable deduction for the purpose of ascertaining the income or loss of an individual for any period from any source chargeable with tax under this Act	2011	Section 20(1)(i) of PITA 2004 (As amended in 2011)	Continuously, subject to future amendments
6	Life Insurance premium as a relief to individual income	There shall be allowed a deduction of the annual amount of any premium paid by the individual during the year preceding the year of assessment to an insurance company in respect of insurance on his life or the life of his spouse, or of a contract for deferred annuity on his own life or the life of his spouse.	2021	Section 33(3) of PITA 2004 (As amended by Section 29 of Finance Act 2020)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
5	Individuals in all sectors	All states and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	<ul style="list-style-type: none"> i. Expenses must be incurred by individual on research for the period. ii. Expenses incurred must be to the satisfaction of the relevant tax authority 	PSIRS and FIRS
6	Individuals doing business in all sectors	All States and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	<ul style="list-style-type: none"> i. Premium on life insurance must be paid by individual during the year preceding the year of assessment ii. Insurance must be for the individual's life or that of his/her spouse 	PSIRS and FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
7	Presumptive income tax system for individuals in the informal sector	Notwithstanding any of the provisions of this Act, where for all practical purposes the income of the taxpayer cannot be ascertained or records are not kept in such a manner as would enable proper assessment of income, then such a taxpayer shall be assessed on such terms and conditions as would be prescribed by the Minister in regulations by order of gazette under a presumptive tax regime.	2011	Section 36(6) of PITA 2004 (As amended in 2011), and Section 46 and First Schedule (Paragraph 13) of Plateau State Revenue (Consolidation) Law 2020.	Continuously, subject to future amendments
8	Tax exemption of individuals earning National Minimum Wage or less	Provided that minimum tax under this Section or as provided for under the Sixth Schedule to this Act shall not apply to a person in any year of assessment where such person earns the National Minimum Wage or less from an employment.	2021	Section 37 of PITA 2004 (As amended by Section 30 of Finance Act 2020)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
7	Individuals in the informal sector	All states and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	<ul style="list-style-type: none"> i. Where individual trade or business do not keep accounting records or profit cannot practically be ascertained. ii. Individuals should register to be assessed under the presumptive tax regime. iii. Individuals shall register their type of businesses under micro-business, small-business or medium-business with presumptive tax band ranging from ₦2,500 to ₦100,000 (Plateau State Revenue (Consolidation) Law 2020). 	PSIRS and FIRS
8	Employed Individuals in all sectors	All States and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	<ul style="list-style-type: none"> i. Individuals must be in the employment of an organisation under PAYE Scheme ii. Individuals must earn National Minimum Wage (₦30,000 per month) or less. 	PSIRS and FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
9	Returns not to be filed where individual income is ₦30,000 or less	Notwithstanding that a tax authority requires a taxable person to file a return containing the amount of his income for each year of assessment, no return of income shall be filed by a person whose only source of income in any year of assessment is employment in which he earns ₦30,000 or less from that source.	2011	Section 43 of PITA 2004 (As amended in 2011).	Continuously, subject to future amendments
10	Tax exemption of interest on bank loan granted to persons engaged in agriculture and fabrication	Interest on any loan granted by a bank to a person engaged in -- (a) agricultural trade or business; and (b) the fabrication of any local plant and machinery shall be exempted from tax.	2020	Sections 70, 75 and Third Schedule (Paragraph 7) of PITA 2004 (As amended by Section 31 of Finance Act 2019)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
9	Employed Individuals in all sectors	All states and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	i. Individual only source of income in any year of assessment is employment ii. Individual earns ₦30,000 or less	PSIRS and FIRS
10	Individuals in the agricultural and fabrication sectors	All States and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	i. The bank loan must be for agricultural trade or business and fabrication of any local plant and machinery	PSIRS and FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
11	Tax exemption of income from government and corporate bonds	Income earned from the following are exempted from tax- (a) bonds issued by Federal, State and Local Governments and their agencies; (b) bonds issued by corporate including supra-nationals; and (c) interest earned by holders of the bonds, and short-term securities listed in paragraphs (a) and (b).	2011	Paragraph 31A of the Third Schedule of PITA 2004 (As amended by Section 31(e) of Finance Act 2019),	Continuously, subject to future amendments
12	Tax exemption of individuals earning National Minimum Wage or less	Provided that minimum tax under this Section or as provided for under the Sixth Schedule to this Act shall not apply to a person in any year of assessment where such person earns the National Minimum Wage or less from an employment.	2021	Section 37 of PITA 2004 (As amended by Section 30 of Finance Act 2020)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
11	Individuals in the Security Investment Sector	All states and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	i. Security investment must be on government and corporate bonds.	PSIRS and FIRS
12	Employed Individuals in all sectors	All States and FCT	PSIRS for residents of Plateau State; and FIRS for residents of FCT, personnel of Armed Forces, External Affairs Ministry, and non-resident individuals	i. Individuals must be in the employment of an organisation under PAYE Scheme ii. Individuals must earn National Minimum Wage (₦30,000 per month) or less.	PSIRS and FIRS

3.1.2 Companies Income Tax Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Bonus for early payment of CIT	A company is entitled to bonus on the amount of tax paid (which shall be available as credit against its future taxes), if it pays its CIT 90 days before due date as follows: (a) 2% bonus for medium-sized company; and (b) 1% bonus for any other company	2020	Section 77(5) of CITA 2004 (As amended by Section 18(c) of Finance Act 2019 and Section 15 of Finance Act 2021)	Continuously, subject to future amendments
2	Simplicity in the form of accounts in the tax returns	Notwithstanding anything contained in Section 55 of CITA 2004 (As amended), the Service may by notice specify the form of the accounts to be included in a tax return, instead of audited accounts specified in subsection (1)(a), in respect of small and medium companies as defined under this Act.	2021	Section 55(9) of CITA 2004 (As amended by Section 16(c) of Finance Act 2020 and Section 12 of the Finance Act 2021)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	Companies in all sectors	Federal	FIRS	<ul style="list-style-type: none"> i. A company must file returns and provisional accounts as required in Section 55 of CITA. ii. A company must pay its tax 90 days before due date as follows: <ul style="list-style-type: none"> - 6 months after the company's financial year end for existing companies - For a new company: 18 months from the date of incorporation or 6 months after the first financial year end; and - 8 months for self-assessment companies 	FIRS
2	Companies in all sectors	Federal	FIRS	<ul style="list-style-type: none"> i. The company must be a small company or medium company as defined by Section 105 of CITA 2004 (As amended by S. 22(c) of Finance Act 2019) 	FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
3	Instalment payment of CIT	A company is entitled to instalment payment of CIT within 6 months	2020	Section 77(4) of CITA 2004 (As amended by Section 18(b) of Finance Act 2019)	Continuously, subject to future amendments
4	Tax exemption of dividend	Dividend from profit already taxed or exempted from taxation under CITA, CGTA or PPTA will no longer be subjected to tax	2020	Section 19 (2) of CITA 2004 (As amended by Section 7(a) of the Finance Act 2019)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
3	Companies in all sectors	Federal	FIRS	<ul style="list-style-type: none"> i. A company must file returns under self-assessment ii. A company must make a request for monthly instalment payment to FIRS. The request shall be accompanied with proof of payment of the first instalment into the bank iii. Monthly instalments should not exceed 6 months and shall expire after 30th of November within the year of assessment 	FIRS
4	Companies in all sectors	Federal	FIRS	<ul style="list-style-type: none"> i. If dividend is paid out of profits that are exempted from income tax by the provisions of CITA, ID(ITR)A, PPTA, CGTA, etc. ii. If profits or income are regarded as franked investment income ii. If rental income and dividend income are from a real estate investment company. 	FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
5	Tax exemption of profits of Agricultural Companies	Exemption of Agricultural Companies from CIT for the first 5 years renewable for 3 years	2020	Section 23(1C)) of CITA 2004 (As amended by Section 9 of Finance Act 2019)	Continuously, subject to future amendments
6	Tax exemption of profits of small companies	Small companies- companies with less than N25million gross turnover are exempted from paying tax or minimum tax on their profits.	2020	Sections 23(1)(o)(i), 40 and 105 of CITA 2004 (As amended by Sections 9, 16 and 22 of Finance Act 2019)	Continuously, subject to future amendments
7	Tax rate reduction on profits of medium-size companies from 30% to 20%	Medium sized companies- companies with gross turnover between N25m and N100m are subject to 20% CIT.	2020	Sections 40 and 105 of CITA 2004 (As amended by Sections 16 and 22 of Finance Act 2019)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
5	Companies in Agricultural Sector	Federal	FIRS	<ul style="list-style-type: none"> i. A company must file tax returns to FIRS ii. A company must be engaged in agricultural production iii. A company must show satisfactory performance of agricultural production 	FIRS
6	Companies in all sectors	Federal	FIRS	<ul style="list-style-type: none"> i. A company must comply with tax registration provisions ii. A company must file tax returns to FIRS iii. A company must meet the definition of a small company in Section 105 of CITA 2004 (As amended in Section 22 of the Finance Act 2019) 	FIRS
7	Companies in all sectors	Federal	FIRS	<ul style="list-style-type: none"> i. A company must comply with tax registration provisions ii. A company must file tax returns to FIRS 	FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
8	Tax exemption of dividends of small Companies in the manufacturing sector	Exemption of dividends received from small companies in the manufacturing sector in the first 5 years of their operations	2020	Section 23(1)(o)(ii) of CITA 2004 (As amended by Section 9 of Finance Act 2019)	Continuously, subject to future amendments
9	Tax exemption of profits of Nigerian exporting company	Exemption of profits of any Nigerian company in respect of goods exported from Nigeria, if the proceeds of such exports are utilised for the purchase of raw materials, plant equipment and spare parts.	2020	Section 23(1)(q) of CITA 2004 (As amended by Sections 9, of Finance Act 2019)	Continuously, subject to future amendments
10	Tax exemption of dividend and rental income of real estate investment company	Exemption of dividend and rental income received by a real estate investment company on behalf of its shareholders.	2020	Section 23(1)(s) of CITA 2004 (As amended by Sections 9 of Finance Act 2019)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
8	Companies in Manufacturing Sector	Federal	FIRS	<ul style="list-style-type: none"> i. The company must be a small company in accordance with Section 105 of CITA 2004 (As amended by Section 22 of Finance Act 2019) ii. A company must file tax returns to FIRS iii. A company must be into manufacturing 	FIRS
9	Companies in Exporting Sector	Federal	FIRS	<ul style="list-style-type: none"> i. A company must be a Nigerian exporting goods from Nigeria ii. The company must utilise its export proceeds to purchase raw materials, plant equipment and spare parts 	FIRS
10	Companies in Real Estate Sector	Federal	FIRS	<ul style="list-style-type: none"> i. The company must have distributed a minimum of 75% of the dividend and rental income. ii. Such distribution must be made within 12 months of the end of the financial year in which the dividend or rental income was earned. 	FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits		(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
11	Tax exemption of interest on bank loan granted for primary agricultural production, fabrication, etc.	Interest on any loan granted by a bank on or after 1 January 1977 to a company engaged in— (a) primary agricultural production, or (b) the fabrication of any local plant and machinery; or (c) providing working capital for any cottage industry established by the company, shall be exempted from tax.		2021	Section 11(2)) of CITA 2004 (As amended by Section 6 of Finance Act 2020)	Continuously, subject to future amendments
12	Tax exemption of interest on bank loan for manufacturing for export	Interest payable on any loan granted by a bank on or after 1 April, 1980 for the purpose of manufacturing goods for export, shall be exempted from tax.		2007	Section 11(5) of CITA 2004 (As amended)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria		(j) Awarding Agency
11	Companies in Agricultural Sector, Fabrication Sector & Cottage Industrial Sector	Federal	FIRS	<ul style="list-style-type: none"> i. The moratorium giving must not be less than 12 months ii. The rate of interest on the loan must not be more than the base lending rate at the time the loan was granted, refinanced or otherwise restructured. 		FIRS
12	Companies in Manufacturing of Exports Sector	Federal	FIRS	<ul style="list-style-type: none"> i. The company must provide a certificate issued by the Nigerian Export Promotion Council (NEPC) stating that the level of export specified has been achieved by the company. ii. NIPC must certify that no less than one half of its manufactured goods disposed of in its year of account is sold outside Nigeria and is not re-exported to Nigeria. 		FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
13	Tax incentive to gas utilisation (Downstream operations): Tax-free period	Where a company is engaged in a trade or business of gas utilisation in downstream operations, the company shall be granted an initial tax-free period of 3 years which may, subject to the satisfactory performance of the business, be renewed for an additional period of 2 years.	2021	Section 39(1)(a) of CITA 2004 (As amended by Section 14(a) of Finance Act 2020)	Continuously, subject to future amendments
14	Tax incentives to gas utilisation (Downstream operations): Additional investment allowance	Where a company is engaged in a trade or business of gas utilisation in downstream operations, the company shall be granted an additional investment allowance of 35% which shall not reduce the value of the asset	2007	Section 39(1) (b) of CITA 2004 (As amended)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
13	Companies in the Gas Sector	Federal	FIRS	<ul style="list-style-type: none"> i. This incentive is claimable not more than once by the same company. ii. The company must perform satisfactorily for the renewal of 2 years tax-free period. iii. The tax-free period of a trade or business shall start on the day the trade or business commences production as certified by the Ministry of Petroleum Resources (S.39(2) of CITA (As amended by S.14(b) of Finance Act 2020)). iv. Any company formed from reorganisation, restructuring, buy-back or other similar schemes out of a company which has already enjoyed this incentive shall not be entitled to it v. This section does not apply with respect to any company that has claimed an incentive for trade or business of gas utilization under any law in Nigeria, including PPTA or ID(ITR)A in respect of the same qualifying capital expenditure Resources (S.39(1)(a)(iii) of CITA (As amended by S.11 of Finance Act 2021)). 	FIRS
14	Companies in the Gas Sector	Federal	FIRS	<ul style="list-style-type: none"> i. A company which claims this incentive shall not claim additional investment allowance of 15% which shall not reduce the value of the asset (S.39(1)(c)(ii) of CITA) 	FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
15	Tax incentives to gas utilisation (Downstream operations): Accelerated capital allowance	Where a company is engaged in a trade or business of gas utilisation in downstream operations, the company shall be granted accelerated capital allowances after the tax-free period, as follows, that is (i) an annual allowance of 90% with 10% retention, for investment in plant and machinery; (ii) an additional investment allowance of 15% which shall not reduce the value of the asset	2007	Section 39(1) (c) of CITA 2004 (As amended)	Continuously, subject to future amendments
16	Tax-free dividends during tax-free period	Where a company is engaged in a trade or business of gas utilisation in downstream operations, the company shall be granted tax free dividends during the tax free period,	2007	Section 39(1) (d) of CITA 2004 (As amended)	Continuously, subject to future amendments
17	Minimum tax	The minimum tax to be levied and paid shall be 0.5% of gross turnover of the company less franked investment income, where a company's ascertained total profits results in no tax payable or tax payable which is less than the minimum tax	2021	Section 33(2) of CITA 2004 (As amended by Section 10 of Finance Act 2021)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
15	Companies in the Gas Sector	Federal	FIRS	i. A company cannot claim additional investment allowance of 35% under S.39(1)(b) and still claim additional investment allowance of 15% under S,39(1)(c)(ii)	FIRS
16	Companies in the Gas Sector	Federal	FIRS	i. This is where the investment for the business was in foreign currency. ii. Where the introduction of imported plant and machinery during the period was not less than 30% of the equity share capital of the company	FIRS
17	Companies in all sectors	Federal	FIRS	i. Where a company's ascertained total profits results in no tax payable or tax payable which is less than the minimum tax	FIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
18	Minimum tax reduction for 2020 and 2021 accounting years	The applicable minimum tax is reduced to 0.25% on gross turnover for tax returns prepared and filed with respect to financial years ending on any date between 1 January 2020 and 31 December 2021, both days inclusive, where a company's ascertained total profits results in no tax payable or tax payable which is less than the minimum tax	2022	Section 33(2)(a) of CITA 2004 (As amended by Section 10 of Finance Act 2021)	2022
19	Road Infrastructure Development and Refurbishment Investment Tax Credit Scheme	The scheme grants beneficiaries a tax credit (the Road Infrastructure Tax Credit) of the full amount of expenditure made on construction or refurbishment of eligible roads of up to 50% of the company's companies income tax liability every year until it is fully utilized. Where the road is in an economically disadvantaged area, the credit shall be utilized against 100% of the companies income tax.	2019	Executive Order 007: Road Infrastructure Development and Refurbishment Investment Tax Credit Scheme 2019	2019 - 2029
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
18	Companies in the Gas Sector	Federal	FIRS	<ul style="list-style-type: none"> i. Where a company's ascertained total profits results in no tax payable or tax payable which is less than the minimum tax ii. Where the company had filed its relevant tax returns for any year of assessment falling on any date between 1 January 2020 and 31 December 2021, both days inclusive, the applicable minimum tax is reduced to 0.25% for tax returns prepared and filed for any two accounting periods ending on any date between 1 January 2019 and 31 December 2021, both days inclusive. 	FIRS
19	Road Infrastructure	Federal	Road Infrastructure Development and Refurbishment Investment Tax Credit Scheme Management Committee	<p>Persons Eligible:</p> <ul style="list-style-type: none"> i. Individual companies are eligible to participate; ii. A pool of companies iii. FIRS shall issue a Road Infrastructure Tax Credit Certificate on an annual basis iv. The Certificate shall be issued yearly in the proportion of the work done in that year; 	FIRS

3.1.3 Capital Gains Tax Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Tax exemption of gains accruing to a person from a disposal by it of Nigerian government securities	Gains accruing to a person from a disposal by it of Nigerian treasury bonds, savings certificates, premium bonds issued under the Savings Bonds and Certificates Act or any other long-term security issued by the Nigerian government shall not be chargeable gains under this Act.	2022	Section 30(1) of CGTA 2004 (As amended by Section 2 of Finance Act 2021)	Continuously, subject to future amendments
2	Tax exemption of proceeds from disposal of shares being reinvested in the same company or other Nigerian companies within the same year	Gains accruing to a person on disposal of its shares in any Nigerian company registered under the Companies and Allied Matters Act but reinvested within the same year in the same company or another Nigerian company are exempted from tax	2022	Section 30(2)(a) of CGTA 2004 (As amended by Section 2 of Finance Act 2021)	Continuously, subject to future amendments
3.	Tax exemption of Business Re-organisation	No tax is chargeable on the sale or transfer of trade or business of a company to a Nigerian company for the purpose of better organisation of that trade or business to the extent that one company has control over the other for a consecutive period of at least 365 days prior to the date of re-organisation.	2020	Section 32 of CGTA 2004 (As amended by S. 49 of Finance Act 2019)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	All sectors	Federal/ State	FIRS for companies PSIRS for individuals	- Capital gains must be from disposal of government securities as defined in S. 30(5) of CGTA 2004 (As amended by Finance Act 2021)	FIRS for companies
2	All sectors	Federal/ State	FIRS for companies PSIRS for individuals	- The shares disposed must be shares of a Nigerian company must registered under CAMA - The proceeds of the shares disposed must be reinvested within the same year of disposal in a Nigerian company	PSIRS for individuals
3.	All sectors	Federal/ State	FIRS for companies PSIRS for individuals	- The sale or transfer of trade or business of a company must be for the purpose of re-organisation	FIRS for companies PSIRS for individuals

3.1.4 Industrial Development (Income Tax Relief) Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Tax holiday for companies engaged in primary agricultural production	Any small or medium sized company engaged in primary agricultural production shall be granted, pursuant to an application to the President, through the Minister, an initial tax-free period of 4 years which may be extended, subject to the satisfactory performance of such primary agricultural production. For additional maximum period of 2 years, and such company cannot be granted similar tax holiday incentive under any other Act in force in Nigeria	2021	Section 1(7) of Industrial Development (Income Tax Relief) Act 2004 (As amended by Section 23 of Finance Act 2020)	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	Agricultural sector	Federal	FIRS	<ul style="list-style-type: none"> - The company must be a small or medium size company as defined by S. 25 of Industrial Development (Income Tax Relief) Act 2004 (As amended by S. 24 of Finance Act 2020) - The company must be into primary agricultural production as defined by S. 25 of Industrial Development (Income Tax Relief) Act 2004 (As amended by S. 24 of Finance Act 2020) 	FIRS

3.2 Financial Incentives

3.2.1 Grant-based Financial Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	PLATEAU CARES	An emergency programme designed to provide financial support for Micro and Small Enterprises (MSEs) operating in Plateau State as a stimulus funding from World Bank	October 20, 2022	Section 11(o) of PLASMIDA Law 2016 and PLATEAU CARES Operations Manual 2020	2years
2	Basic financial assistance to Micro-Entrepreneurs	PLASMIDA may provide basic financial assistance to Micro-Entrepreneurs through the MFBs operating in Plateau State	2016	Section 11(b) of PLASMIDA Law 2016	Continuously, subject to future amendments
3.	Promoting and facilitating access to funds in form of grants to existing Micro-Entrepreneurs	PLASMIDA promotes and facilitates access to funds in form of grants to existing Micro-Enterprises that will enhance their growth and development	2016	Section 11(k) of PLASMIDA Law 2016	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	MSME and Informal Sector	Federal & State Collaboration	PLASMIDA	i. Existing Micro & Small Businesses Operating in Plateau State	PLASMIDA
2	MSME and Informal Sector	Plateau State only	PLASMIDA	i. Micro-finance Bank must be situated in Plateau State ii. Micro-Entrepreneurs must be residents of Plateau State	PLASMIDA
3	MSME and Informal Sector	Plateau State only	PLASMIDA	i. Micro-finance Bank must be situated in Plateau State ii. Micro-Entrepreneurs must be residents of Plateau State	PLASMIDA

3.2.2 Loan-based Financial Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Micro-finance Banks support services	Plateau State Micro-finance Development Agency (PLASMIDA) initiates and develops support programmes and activities relating to Micro-finance Banks (MFBs) in the State	2016	Section 11(a) of PLASMIDA Law 2016	Continuously, subject to future amendments
2.	Promoting and facilitating access to funds to existing Micro-Entrepreneurs	PLASMIDA promotes and facilitates access to funds to existing Micro-Enterprises that will enhance their growth and development	2016	Section 11(k) of PLASMIDA Law 2016	Continuously, subject to future amendments
3	Existence of Plateau State Micro-Finance Fund	PLASMIDA Law establishes Plateau State Micro-Finance Fund for funding Micro-Entrepreneurs in Plateau State by granting loans through MFBs in accordance with PLASMIDA guidelines	2016	Section 16(1) of PLASMIDA Law 2016	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	MSME and Informal Sector	Plateau State only	PLASMIDA	<ul style="list-style-type: none"> i. Micro-finance Bank must be situated in Plateau State ii. Micro-Entrepreneurs must be residents of Plateau State 	PLASMIDA
2.	MSME and Informal Sector	Plateau State only	PLASMIDA	<ul style="list-style-type: none"> ii. Micro-finance Bank must be situated in Plateau State v. Micro-Entrepreneurs must be residents of Plateau State 	PLASMIDA
3	MSME and Informal Sector	Plateau State only	PLASMIDA	<ul style="list-style-type: none"> i. Micro-finance Bank must be situated in Plateau State ii. Micro-Entrepreneurs must be residents of Plateau State iii. Additional operational funds is provided by the Fund to MFBs who grant loans to entrepreneurs in the State in accordance with PLASMIDA guidelines 	PLASMIDA

3.3 Sector-Based and Regulatory Incentives

3.3.1 Agriculture Sector Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Availability of tractor operations, agriculture training and marketing services	Plateau State owned company, Agric Services, Training Centres and Marketing Ltd (ASTC & M Ltd) offers tractor operation for farms, Agric training services, Agric marketing services to reduce the costs of agriculture business in Plateau State	September 2012	Certificate of Incorporation and Memorandum & Articles of Association (MEMART), 2012	Continuously as a going concern
2.	Land use maps	Land use maps will help in providing land to individuals, commercial farmers and other entrepreneurs in such a way that small-scale farmers will be catered for.	2022	2.1 of Chapter 2 of the Plateau State Agricultural Policy and Implementation Plan (PSAPIP) 2022 – 2027	5 years
3.	Tax incentives	Provide tax incentives to increase returns from investments in commodities, value chain and other support services for agricultural development	2022	8.2 of Chapter 8 of the PSAPIP 2022 – 2027	5 years
4.	Tax holidays	Provide tax holidays for food processors that are located in specified clusters	2022	8.2 of Chapter 8 of the PSAPIP 2022 – 2027	5 years
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	Agricultural Sector	Plateau State	ASTC&M Ltd	Individuals and companies engaged in crop/cultivation farming business in Plateau State	ASTC&M Ltd
2.	Agricultural Sector	Plateau State	Plateau State Ministry of Agriculture and Rural Development (PSMARD)	Investors engaged in crop/cultivation farming business in Plateau State	PSMARD
3.	Agricultural Sector	Plateau State	PSMARD	Investors engaged in agriculture business in Plateau State	PSMARD
4.	Agricultural Sector	Plateau State	PSMARD	Investors engaged in agriculture business in Plateau State	PSMARD

3.2.2 Mining Sector Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Plateau State Special Purpose Vehicle (SPV) for mining business	Plateau Mineral Development Company (PMDC) Ltd as a SPV, aimed to exploit solid minerals in partnership with Investors. This provides a platform with sufficient information for mining business through Public Private Partnership (PPP) in Plateau State.	1994	Certificate of Incorporation and Memorandum of Association	Continuously as a going concern
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	Mining Sector	Plateau State	PMDC Ltd	i. All investors willing to go into mining business with the State Government in Plateau State	PMDC

3.2.3 Tourism Sector Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Excise duty reduction	Facilitate tourism development related importation	2005	National Tourism Policy	Project inception stage & as need arise
2	Granting of work permits for foreign workers	To attract specialist skill manpower for tourism development	2005	National Tourism Policy	Project inception stage & as need arise
3	Concessionary rates for tourism related land acquisition	Access to land for tourism development/investment	2005	National Tourism Policy	Project inception stage & as need arise
4	Income tax holiday for new tourism ventures	Attract investors to the sector	2005	National Tourism Policy	First 5 to 10 years of business
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	Hospitality and Tourism sector	Federal level	FMT&C NTDC SMTC PSTC	Importation of specialise equipment not manufactured in Nigeria	Nigeria customs Service
2	Hospitality and Tourism sector	Federal level	Ministry of Foreign Affairs	Foreign personnel up to a ceiling of 30% of workforce	Ministry of Foreign Affairs
3	Hospitality and Tourism sector	Federal level	State Government/Ministry of Lands	On basis of preliminary/feasibility studies	State and Local governments
4	Hospitality and Tourism sector	Federal level	Plateau State Internal Revenue Service	Only for custom built tourism facilities from 3-star hotels, theme parks, resorts, other mega & medium facilities	Plateau State Internal Revenue Service

3.2.4 State Revenue and MSMEs Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Waiver of 50% on all land transactions	Affordability of payments of Demand Notice by clients	September, 2016	Executive Order - (policy)	Seven (7) Years
2.	Unified structure for revenue administration	Easing remittances of all revenues to Plateau State Government and Local Governments by providing a unified structure for revenue assessment, issuance of Demand Notice and Remittances through the use of technology (PIRAS) for individual and corporate businesses.	2020	S. 31 of Plateau State Revenue (Consolidation) Law 2020	Continuously, subject to future amendments
3.	Compendium of revenue collectible by MDAs and LGs	Knowledge of revenue liability scope and all types of revenue collectible by Plateau State Government and its Local Governments by providing the compendium of revenue for individual and corporate businesses	2020	S. 38(1)(5) and Second Schedule of Plateau State Revenue (Consolidation) Law 2020	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	All sectors (Individual and Corporate bodies)	Plateau State	Plateau State Ministry of Lands, Survey and Town Planning (PSMLSTP)	Incentive is for all transactions and for all bodies (Individual and corporate)	PSMLSTP
2.	All sectors	Plateau State	PSIRS	You must be a taxpayer resident in Plateau State	PSIRS
3.	All sectors	Plateau State	PSIRS	You must be a taxpayer resident in Plateau State	PSIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
4.	Mandatory display of a chart showing approved collectable revenue, payment account, payment procedure, payment time, etc. on MDA or LG premises and website	This is to enhance transparency in revenue administration by providing the exact exposure of businesses to taxation and revenue collectible by MDAs and LGs in Plateau State. This enhances business planning and cuts down excessive revenue charges.	2020	S. 38(6) of Plateau State Revenue (Consolidation) Law 2020	Continuously, subject to future amendments
5.	Extension of time to pay revenue	This incentive is to give a taxpayer more time within which to pay tax that is due in one payment or in instalments	2020	Paragraph 31, Part VII, Fourth Schedule of Plateau State Revenue (Consolidation) Law 2020	Continuously, subject to future amendments
6.	Electronic returns and notices (currently, PSIRS has this technology: Plateau State Integrated Revenue Administration System – PIRAS)	This incentive reduces costs and business time of businesses by providing electronic platform for registration of taxpayers, and submission of tax returns, notices and other documents.	2020	Paragraph 65, Part XVI, Fourth Schedule of Plateau State Revenue (Consolidation) Law 2020	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
4.	All sectors	Plateau State	PSIRS	You must be a taxpayer resident in Plateau State	PSIRS
5.	All sectors	Plateau State	PSIRS	<ul style="list-style-type: none"> i. A taxpayer must apply in writing or electronically to the Service for the extension of time ii. Application must be made at least 5 working days before the due date for payment of the revenue 	PSIRS
6.	All sectors	Plateau State	PSIRS	You must be a taxpayer resident in Plateau State	PSIRS

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
7	Provision of prompt investment information and advice to investors through PS-OSIC	This incentive will avail both existing and potential investors with investment information and guide for informed decision making in Plateau State that will reduce the costs of running a business in Plateau State	9 th September 2020	One Stop Investment Centre (OSIC) Executive Order PLSG 10 -2020	Continuously, subject to future amendments
8	Provision of statistical data and business information on the Plateau State economy, including Plateau State investment climate, legal and regulatory framework as well as sector and industry specific information to aid existing and prospective investors in making informed business decisions through PS-OSIC	This is to coordinate and streamline processing and issuance of business entry requirements by simplifying, shortening and clarifying administrative and regulatory procedures for issuance of Business Approvals, Permits and Licences and Company Incorporation to remove bottlenecks that may be faced by Investors in establishing and running business in Plateau State	9 th September 2020	One Stop Investment Centre (OSIC) Executive Order PLSG 10 -2020	Continuously, subject to future amendments
9	Offering of quality aftercare services	This incentive is to ensure business growth of any business established in Plateau State.	9 th September 2020	One Stop Investment Centre (OSIC) Executive Order PLSG 10 -2020	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
7	All sectors	Plateau State	PS-OSIC	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PS-OSIC
8	All sectors	Plateau State	PS-OSIC	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PS-OSIC
9	All sectors	Plateau State	PS-OSIC	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PS-OSIC

3.3.5 Physical Infrastructure Sector Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Platform for ensuring PPP agreement and its implementation for infrastructure development in Plateau State	This is to provide legal and operational frameworks for private sector players to invest in public infrastructure through partnership with Plateau State Government	2017	S. 14 of Plateau State Public Private Partnership Law, 2017	Continuously, subject to future amendments
2	Existence of energy regulation in Plateau State in terms of generation, transmission, distribution and marketing of energy.	This is to incentivize investors in the energy sector by providing guidelines and standards of energy operations in Plateau State	2017	S. 15 of Plateau State Public Private Partnership Law, 2017	Continuously, subject to future amendments
3	Option for using a Special Purpose Vehicle (SPV) in executing a PPP agreement for infrastructure development in Plateau State	This incentive is to reduce government interference in executing a PPP agreement in Plateau State.	2017	S. 43 of Plateau State Public Private Partnership Law, 2017	Continuously, subject to future amendments
4	Right of way or easement granted to a private partner during execution of PPP agreement	This is to have a right of way or easement to a private partner whom PPP agreement has been granted in respect to any land or property near or bordering the project site.	2017	S. 47 of Plateau State Public Private Partnership Law, 2017	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	Physical Infrastructure sector	Plateau State	PSIPRA	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PSIPRA
2	Energy sector	Plateau State	PSIPRA	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PSIPRA
3	Infrastructure sector	Plateau State	PSIPRA	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PSIPRA
4.	Infrastructure sector	Plateau State	PSIPRA	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PSIPRA

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
5	Provision of adequate incentives to suppliers of solar energy products and services in Plateau State	This is to reduce the costs of doing business in solar energy generation, transmission, distribution and marketing in Plateau State	2019	S. 10(e) of Plateau State Energy Corporation Law, 2019	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
5	Energy sector	Plateau State	PSEC	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PSEC

3.3.6. Human Capital Sector Incentive

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Facilitation of regulatory policies in terms of capacity building that will encourage private sector investment in Information Technology (IT) in Plateau State	This is to enhance investment in IT in Plateau State	2018	S. 4(f) of Plateau State Information and Communication Technology Development Agency Law, 2018	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	ICT sector	Plateau State	PICTDA	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PICTDA

3.3.7. Peace and Security Sector Incentive

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Existence of Peace Building Agency in Plateau State	This is to promote the culture of peace and harmonious co-existence among the diverse ethnic and religious groups for conducive business environment in Plateau State	2016	S. 3(1) of Plateau State Peace Building Agency Law, 2016	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	All sectors	Plateau State	PPBA	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PPBA

3.3.8. Governance and Finance Sector Incentives

S/N	(a) The Name or Title of Incentive Measure	(b) Description of Incentive Benefits	(c) Year Introduced	(d) Legal Document/ Legal Reference Instrument	(e) Duration/ Mode
1	Publication of Official Statistics of Plateau State	This incentive avails investors with state statistics for effective business planning	2017	S. 13 of Plateau State Statistics System Law, 2017	Continuously, subject to future amendments
2	Fiscal Transparency of Plateau State Government	This incentive intends to give confidence to investors about the fiscal transparency of Plateau State Government by ensuring full and timely disclosure and wide publication of all fiscal and financial transactions and decisions involving public revenue and expenditure and their implications on the State economy	2014	S. 38(1) of Plateau State Fiscal Responsibility Law, 2014	Continuously, subject to future amendments
3	Existence of Plateau State Multi-Door Courthouse for alternative business disputes resolution	This incentive provides a non-court and alternative dispute resolution (ADR) mechanism to investors that minimizes court frustrations and reduces business time and costs of settling disputes through litigation.	2017	S. 3 and 4 of Plateau State Multi-Door Courthouse Law, 2017	Continuously, subject to future amendments
S/N	(f) Sector(s)	(g) Federal or State Level	(h) Implementation Agency	(i) Eligibility Criteria	(j) Awarding Agency
1	All sectors	Plateau State	PSBS	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PSBS
2	All sectors	Plateau State	PSFRC	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PSFRC
3	All sectors	Plateau State	PMDC	Any individual and corporate persons engaged in business or intend to carry on business in Plateau State.	PMDC

NOTE:

- 1. For more Investment Incentives at the Federal Level, follow the following link for the NIPC and FIRS Compendium of Investment Incentives in Nigeria:**

- NIPC

<https://www.nipc.gov.ng/ViewerJS/?#../wp-content/uploads/2019/01/Compendium-of-Investment-Incentives-in-Nigeria-final.pdf> or

<https://www.nipc.gov.ng/product/compendium-of-investment-incentives-in-nigeria/>

- 2. For more information about Plateau State:**

- Plateau State Government:

<https://www.plateaustate.gov.ng/>

- Plateau State One-Stop Investment Centre (PS-OSIC):

<https://psosic.org/>

- Plateau State Internal Revenue Service (PSIRS):

<http://psirs.gov.ng/>