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THE INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF) ORDINANCE, 1958 (No. 8 of 1958)
The Industrial Development (Income Tax Relief) (Sugar) Order, 1960

Commencement: 14th April, 1960

Whereas representations have been received pursuant to subsection (1) of section 3 of the Industrial Development (Income Tax Relief) Ordinance, 1958, for the making of an Order declaring the industry and the products set out in the Schedule to this Order to be a pioneer industry and pioneer products:

And whereas all necessary steps have been taken, pursuant to subsections (1) and (2) of section 3 of the said Ordinance, prior to the making of this Order:

Now therefore, in exercise of the powers conferred by subsection (2) of section 3 of the Industrial Development (Income Tax Relief) Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following Order:

1. This Order may be cited as the Industrial Development (Income Tax Relief) (Sugar) Order, 1960, and shall be of Federal application.

2. It is hereby declared that—

(a) the industry set out in the schedule hereto shall be a pioneer industry; and

(b) the products set out in the schedule hereto shall be pioneer products of the industry.

SCHEDULE

<table>
<thead>
<tr>
<th>Industry</th>
<th>Products</th>
</tr>
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<tbody>
<tr>
<td>The growing and processing of sugar cane; manufacture and refining of sugar.</td>
<td>Sugar and other products derived from sugar cane.</td>
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</table>

Maurice Jenkins,
Acting Deputy Secretary to the Council of Ministers

I.2376/54

Lagos, 1st April, 1960.