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INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF) ACT, 1958

Industrial Development (Income Tax Relief)
(Surgical Dressings) Order, 1962

Commencement: 12th July, 1962

WHEREAS a representation has been received pursuant to subsection (1) of section 3 of the Industrial Development (Income Tax Relief) Act, 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 Act 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) Act, 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) (Surgical Dressings) Order, 1962, 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 the pioneer products of the industry.

SCHEDULE

<table>
<thead>
<tr>
<th>Industry</th>
<th>Products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacture of surgical dressings.</td>
<td>Cotton wool, wadding, dressings, bandages and sanitary protection.</td>
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</tbody>
</table>

ISA KOTO,
Deputy Secretary to the Council of Ministers

Lagos, 8th June, 1962.
I.2394/24