

Tenth Schedule

Section 166(1), (2), (3), 167(2), 168(2)(a),

169 (2) 173(9) 180(2)

184 and 202

LIST OF PRIORITY SECTORS

<i>S/N</i>	<i>Sub-Sector</i>	<i>Economic Development Incentive Status</i>	<i>Priority Product/Service</i>	<i>Threshold</i>	<i>Sunset</i>
1		Manufacture of starches and starch products.	Starches from rice, maize, potatoes, wheat, cassava; Wet corn milling; Glucose, glucose syrup, maltose, inulin; Gluten.	₦500m	15 years
2	Aquaculture	Marine and Freshwa- ter fishing and all forms of aquaculture.	All fish, shellfish and all aquatic species	₦500m	20 years
		Aquaculture processing	Fish processing and preservation	₦500m	20 years
3		Manufacture of tea products.	Blending of tea.	₦500m	20 years

4	Refining of Crude Oil and gas.	Manufacture of refined petroleum products.	Oil-based lubricating oils/grease: hydraulic/engine oil, gear oil, low power oil, brake fluid; Motor fuel: gasoline, kerosene, diesel; Fuel: Light, medium and heavy fuel oil, refinery gases (hydrogen, methane, ethane, propane, butane); Aviation fuel; Products for road covering: asphalt.	₦100b	20 years
5	Manufacture of Electrical Equipment and Electronics.	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus.	Distribution transformers; Power generators; Transmission and distribution regulators;	₦20b	20 years

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			Electric motors, power circuit breaker, surge suppressors (for distribution level voltage); Control panels, for electric power distribution; Electrical relays; Ducts for electrical switchboard apparatus, electric fuses, power switching equipment.		
6		Manufacture of batteries and accumulators.	Primary cells and primary batteries; Electric accumulators; Lead acid batteries; NiCad batteries; NiMH batteries Lithium batteries; Dry cell batteries; Wet cell batteries	₦20b	20 years

7		Manufacture of wiring and electrical lighting equipment.	Manufacture of discharge, incandescent, fluorescent, ultra-violet, infra-red bulbs Electric wires; Fibre optic cables; Insulated wire and cables made of steel, copper and aluminium	N10b	12 years
8		Manufacture of domestic appliances	Refrigerators, freezers, oven, cookers, dishwashers, washing and drying machine, vacuum cleaners, floor polisher, blenders, juicers, electric shavers, electric toothbrush, tin openers, microwave, toasters, coffee makers, air conditioners	N5b	15 years
9		Manufacture of electronic components.	Electrical capacitors, resistors, condensers; Carbon and graphite electrodes; welding electrodes; Diodes, transistors, light emitting diodes;	N5b	15 years

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			Inverters, rectifying apparatus, fuel cells, photovoltaic modules, regulated and unregulated power supplies, solar home systems; Uninterrupted power supplies, surge protectors.		
10	Manufacture of Electrical Equipment and Electronics	Manufacture of irradiation, electromedical and electrotherapeutic equipment	Irradiation apparatus and tubes, CT Scanners, PET scanners, magnetic resonance imaging (MRI) equipment, medical ultrasound equipment, electrocar- diographs, electromedical endo- scopic equipment, medical laser equipment, pacemakers, hearing aids	₦20b	15 years
11	Electricity and gas supply.	Electric power generation, transmis- sion and distribution.	Operation of generation facilities that produce electric energy including thermal, nuclear, hydroelectric, gas turbine, and renewable;	₦100b	20 years

			Operation of transmission systems that convey electricity from generation facility to distribution systems; Operation of distribution systems (i.e. consisting of lines, poles, meters and wiring) that convey electric power received from generation facility or the transmission system to the final consumer.		
12	Electricity and gas supply.	Production of gas including gas utilisation (down-stream operations).	Production of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types including natural gas; Transportation, distribution and supply of gaseous fuels	N100b Separate power from gas	20 years
13	Renewable Energy		Production and manufacture of renewable energy equipment and apparatus	N100b	20 years

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14	Mining of Coal	Mining and processing of coal.	Coal	₦10b	20 years
15	Mining of metal Ores.	Mining and processing of lead, zinc, iron ore and gold.	Lead, zinc, iron ore and gold.	₦10b	20 years
16	Quarrying and Mining of other Minerals.	Quarrying of limestone and mining of barite, bitumen and bentonite.	Limestone, barite, bitumen, and bentonite.	₦5b	20 years
17	Mining of lithium, rare earth	Mining of lithium, rare earth	Lithium, rare earth.	₦10b	20 years
18		Manufacture of medical and dental equipment and supplies.	Surgical drapes and sterile string and tissue; Surgical Instruments including disposables; Dental fillings and cements, dental wax and other dental plaster preparations;	₦5b	20 years

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			Bone reconstruction cements; dental laboratory furnaces; Laboratory ultrasonic cleaning machinery; Laboratory sterilisers; Distilling apparatus, centrifuges; Medical, surgical, dental or veterinary furniture (operating tables, examining tables, hospital beds, dentists chair); Bone plates and screws, syringes, needles, catheters, cannulae; Dental instruments; Orthopaedic and prosthetic devices; medical thermometers.		
19		Construction of Hospitals	Tertiary hospitals; Specialist hospitals	₦5b	20 years

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20	Motion picture, video and television programme production, distribution and exhibition.	Production and post-production of digital content for motion picture, videos, television programmes, commercials, distribution and exhibition.	Digital movies, animation, videos, television programmes, commercials; Online distribution; Exhibition.	₦5b	15 years
21	Music production	Music production, distribution, publishing, manufacture of musical equipment, instruments and accessories		₦250m	20 years
22		Building and operation of utility projects.	Long-distance pipelines, communication and power lines; power plants; Waterways, harbour and river works, ports;	₦200b	20 years

			Dams; Refineries; Petrochemical plants;		
23	Manufacture of chemical and pharmaceutical products.	Manufacture of basic chemicals, fertilisers and nitrogen compounds.	Organic and inorganic basic chemicals. Associated nitrogen products: nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium. Polyethylene terephthalate, Amorphous-Polyethylene Terephthalate.	N20b	15 years
24		Manufacture of pesticides and agrochemicals.	Insecticides, rodenticides, fungicides, herbicides.	N5b	15 years
25		Manufacture of pharmaceuticals and medical chemicals.	Medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments: antibiotics, basic vitamins, salicylic and o-acetylsalicylic acids;	N2b	15 years

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			Medicaments - antisera and other blood functions, vaccines; Processing of blood; Medical diagnostic preparations; Radioactive in-vivo diagnostic substances; Biotech pharmaceuticals; Medical impregnated wadding, gauze, bandages, dressing.		
26	Manufacture of non-metallic products	Manufacture of glass and glass products.	Flat glass (toughened or laminated, wired, coloured or tinted); Laboratory, hygienic or pharmaceutical glassware	₦2b	15 years
27	Manufacture of non-metallic products	Manufacture of refractory products	Refractory mortars, concretes;	₦5b	15 years

			Refractory ceramic goods: refractory bricks, blocks, tiles, heat insulating ceramic goods; Laboratory wares: crucibles, nozzles, tubes, pipes, retorts, muffles; Refractory articles containing magnesite, dolomite.		
28		Manufacture of lime, plaster.	Quicklime, slaked lime and hydraulic lime; Plasters of calcined gypsum; Calcined dolomite; Powdered and pre-mixed mortar;	N2b	15 years
29	Manufacture of basic Metals, Iron and Steel.	Manufacture of basic iron and steel.	Ferro-alloys, ferrous products by direct reduction of iron and other spongy ferrous products, iron of exceptional purity, granular iron and iron powder, steel in ingots and other primary forms, semi-finished products of steel, hot-rolled and cold-rolled flat rolled products of steel, steel bars	N5b	15 years

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			and rods and solid and open sections of steel, wires of steel, sheet piling, railway track materials, seamless and welded tubes and pipes of steel, tube fittings of steel; flat sheets; angle bar. Operation of blast furnaces, steel converters, rolling and finishing mills/ foundries.		
30		Manufacture of other non-ferrous metals.	Aluminium; aluminium alloys; Lead, zinc, tin, copper, chrome, manganese, nickel from ores or oxides; Lead, zinc, tin, copper, chrome, manganese, nickel from electrolytic refining; Lead, zinc, tin, copper, chrome, manganese, nickel alloys; mattes of nickel; uranium; uranium from pitch-blende or other ores.	N5b	12 years

31	Manufacture of fabricated metal products excluding machinery and equipment.	Manufacture of tanks, reservoirs, containers of metal, nails and other fabricated metals.	Metal containers for compressed or liquefied gas, silos and similar containers of metal for storage or manufacturing use, boilers and radiators.	₦5b	12 years
32	Manufacture of motor vehicles and components and other transport equipment	Manufacture of motor vehicles and components.	Passenger cars, buses, vans, coaches, truck, tractors; fire engines; armoured vehicle; Motor vehicle engines, chassis, bodies, out fittings; Parts and accessories for motor vehicles: brakes, batteries, gearbox, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches, steering wheels, steering columns, steering boxes, safety belts, airbags, doors, bumpers, car seats, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators.	₦50b	15 years

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33		Manufacture of motorcycles, tricycles and components.	Motorcycles, mopeds and cycles fitted with an auxiliary engine; Engines, parts and accessories for motorcycles; Motorised and non-motorised tricycles; Engines, parts and accessories for tricycles.	₦20b	12 years
34		Building of ships, boats and floating structures for transportation.	Commercial vessels (passenger vessels, ferry boats, cargo ships, tankers, tugs), warships, fishing boats and fish-processing factory vessels; Sail boats, motor boats.	₦5b	15 years
35		Manufacture of aircraft and components.	Earoplane for the transport of goods or passagers, helicopters ; Drones and UAD; Parts and accessories of aircraft	₦50b	15 years

			; fuselages, wings, doors, control surfaces, landing gears, fuel tanks, nacelles, air screws, helicopter rotors and propelled rotor blades, aircraft motors and engines, Part of turbo jets and turboprops, aircraft seat ; conversion of aircraft and aircraft engines		
36		Manufacture of railway locomotives and rolling stock	Electric, diesel, steam and other rail locomotives; Self-propelled/non- self- propelled railway coaches, vans, trucks, maintenance/service vehicles and Wagons- Specialised parts of railway locomotives; mechanical and electromechanical signalling, safety and traffic control equipment for railways, railway car seats.	₦10b	20 years
37	Maintenance, repair and overhaul.	Maintenance, repair and overhaul aircrafts.	Repair, maintenance and overhaul of aircraft and aircraft engines.	₦10b	15 years
38	Transportation.	Rail, Land Pipeline and water transportation	Passenger rail transport: inter and intra urban service.	₦5b	15 years

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			Freight rail transportation: mainline rail network and short-line freight rail. Freight transport by road: stock haulage; refrigerated; Transportation via pipelines: gases, liquids, slurry and other commodities. harbour operation and other auxiliary activities such as docking, pilotage, vessel salvage. Inland passenger water transportation: transport of passenger via rivers, canals, lakes and other inland waterways including inside harbours and ports.		
39		Manufacture of power-driven hand tools.	Circular or reciprocating saws, drills and hammer drills, hand held power sanders, pneumatic nailers, buffers, routers, grinders,	₦5b	10 years

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			Machine tools for turning, drilling, milling, shaping, planing, boring, grinding; - Stamping or pressing machine tools; Punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines; Draw-benches, thread rollers or machines for working wires; Stationary machines for nailing, stapling, gluing; Stationary rotary or rotary percussion drills, filing machines, riveters, sheet metal cutters; Presses for the manufacture of particle board; Electroplating machinery.		

			staplers, pneumatic rivet guns, planers, shears and nibblers, impact wrenches, power actuated nailers.		
40		Manufacture of general-purpose machinery.	Industrial refrigerating or freezing equipment, industrial air conditioning machines, non-domestic fans; Packaging and wrapping machinery; Fire extinguishers	N10b	10 years
41	Other Manufacturing	Manufacture of agricultural and forestry machinery.	Ploughs, harvesters, threshers, planters, tractors used in agriculture and forestry, mowers, manure spreader, seeder, harrows, sorter, milking machines, spraying machines for agricultural use, poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder, machines for cleaning, sorting or grading eggs, fruits.	N10b	15 years
42		Manufacture of metal-forming machinery and machine tools	Machine tools for working metals and other materials (wood, bone, stone, hard rubber, hard plastics, cold glass);	N5b	10 years

43		Manufacture of machinery for metallurgy	Machines and equipment for handling hot metals (converters, ingot moulds, ladles, casting machines); Metal-rolling mills and rolls for such mills.	N5b	10 years
44		Manufacture of railway locomotives and rolling stock	Agricultural dryers; Machinery for dairy industry, grain milling industry, bakery industry; Presses, crushers for fruit juices; Machines and equipment to process diverse foods; Machines for extraction or preparation of animal or vegetable fats and oils.	N5b	11 years
45	Other Manufacturing	Manufacture of machinery for paper and paperboard production	Machinery for making pulp; Paper and paperboard making machines; Dryers for wood, paper, paper pulp, paper or paperboard.	N5b	10 years

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46	Waste management	Waste treatment, disposal and material recovery.	Conversion of waste to useable materials; Treatment of organic waste for disposal; Operation of facilities for treatment of hazardous waste; Treatment and disposal of toxic live or dead animals or contaminated waste; Processing of metal and non-metal waste and scrap and other articles into secondary raw materials, involving a mechanical or chemical transformation process.	N2b	12 years
47	Manufacture of textiles and Leather.	Preparation, spinning of textile fibres, weaving of textile and manufacture of made-up textiles.	Yarn or thread for weaving or sewing; Broad woven textiles, cotton-type, woollen-type, worsted-type, silk-type fabrics including from synthetic yarns;	N2b	12 years

			Knitted and crocheted fabrics-pile and terry fabrics, net and window furnishing type fabrics; Twine, cordage, rope and cables of textile fibres; Products of rope or netting: fishing net, insecticide treated nets; Synthetic filament tow, staple fibres, filament yarn, monofilament; Synthetic hair threads, weave-ons and attachments.		
48	Manufacture of sportswear		Manufacture of sportswear, sports apparels.	N500b	20 years
49	Manufacture of Leather Production	Manufacture of leather products	Footwear, boxes, wallets, belt, shirts, trousers, bags etc. Leather-chamois dressed, parchment dressed, patent or metallised, composition leather.	N2b	12 years

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50	Manufacture of pulp, paper and paper products	Manufacture of pulp and paper Manufacture of household and personal hygiene paper products	Bleached, semi-bleached or unbleached paper pulp manufactured by mechanical, chemical or semi- chemical processes; Cotton-linters pulp; Removal of ink and pulp from waste paper; Paper and paperboard for further industrial processing; Creped or crinkled paper. Wall paper; Sanitary towels, tampons and diapers	N1b	10 years
51	Business process outsourcing.	Setting up of Regional/Global shared services centres in Nigeria for the provisions and management of technical services.	Shared services centres	N2b	10 years