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B 812

**PIONEER STATUS (DELEGATION OF CERTAIN
STATUTORY FUNCTIONS) ORDER**



ARRANGEMENT OF ORDER

Order:

1. Delegation of certain Statutory Functions.
2. Short Title.
3. Effective date of the Order.

B 814

S. I. No. 26 of 2017

**PIONEER STATUS (DELEGATION OF CERTAIN
STATUTORY FUNCTIONS) ORDER**

[1st Day of August, 2017] Commence-
ment.

1.—(1) Pursuant to section 3 of the Ministers’ Statutory Powers and Duties (Miscellaneous Provisions) Act, Cap. M14, Laws of the Federation of Nigeria, 2004, the functions conferred on the Minister for Industry, Trade and Investment (the “Minister”) under the provisions of the Industrial Development (Income Tax Relief) Act Cap. 17, Laws of the Federation of Nigeria, 2004, mentioned in the Schedule to this Order, are hereby delegated to the Executive Secretary of the Nigerian Investment Promotion Commission.

Delegation
of certain
Statutory
Functions.

(2) In furtherance of this delegation, the Executive Secretary shall :

(a) cause to be published and maintained on the website of the Nigerian Investment Promotion Commission (the “Commission”)—

(i) the most recent Guidelines governing the Pioneer Status Incentive approved by the Minister ;

(ii) the most recent List of Pioneer Industries and Products approved by the Federal Executive Council ; and

(iii) a list of companies with :

(A) approved applications for the Pioneer Status Incentive ;

(B) not approved applications for the Pioneer Status Incentive ; and

(C) cancelled Pioneer Certificates,

on a quarterly basis ;

(b) perform periodic impact assessment of the Pioneer Status Incentive (at least every two years) :

(i) submit the report on the impact assessment to the Minister ; and

(ii) publish the report on the impact assessment on the website of the Commission ; and

(c) submit a quarterly report on all applications approved and not approved, and a list of companies whose Certificates on Pioneer Status were cancelled to the Minister.

2. This Order may be cited as the Pioneer Status (Delegation of Certain Statutory Functions) Order. Short Title.

3. This Delegation Order shall take effect from the 1st day of August, 2017. Effective date of the order.

STATUTORY FUNCTIONS DELEGATED

<i>S/No.</i>	<i>Section</i>	<i>Function Delegated</i>
1.	2(1)	Receive application for Pioneer Certificate.
2.	2(3)	Receive satisfactory declaration that all the particulars contained in the application are true.
3.	2(5)	Request further information from Applicants for Pioneer Certificates.
4.	2(6)	Submission of application for consideration.
5.	3(5)	Communicate any condition attaching to a Pioneer Certificate to the Applicant.
6.	4(1)	Receive application to amend a Pioneer Certificate.
7.	6(7)	Receive notice of Production Date by a Pioneer Company from the Director of Industrial Inspectorate Department of the Federal Ministry of Industry, Trade and Investment.
8.	6(8)	Receive notice of qualifying capital expenditure incurred by a Pioneer Company from the Federal Inland Revenue Service.
9.	6(9)	Request a Pioneer Company to declare status of compliance with the terms of its application and conditions of the Pioneer Certificate.
10.	6(10)	Report of delay in commencement of production by a Pioneer Company.
11.	6(11)	Report of investment less than the qualifying capital expenditure by a Pioneer Company.
12.	7(1)	Cancel Pioneer Certificate on the application of a Pioneer Company.
13.	7(2)	Report on the contravention of the Act (Cap. I7 LFN 2004) or failure to fulfill any term or condition attaching to the pioneer Certificate.
14.	8	Request for detailed information from Applicants.
15.	9(1)	Cause to be published in the Gazette the name of a Pioneer Company, the industry or product to which the certificate relates ; the name of any pioneer company whose certificate is cancelled with the effective date of the cancellation.

16. 18(b) Consent to a Pioneer Company to grant loan during the tax relief period.

DATED this 1st day of August, 2017.

DR. OKECHUKWU E. ENELAMAH
Minister for Industry, Trade and Investment