

# Gombe State Investment Incentives Inventory

## SABER- DLI4

No.	The name or title of the incentive measure	Federal level / State Level	Description of Incentive Benefits	Eligibility or Qualification criteria (description)	Year Incentive Introduced	The name of the legal document / legal reference instrument	Incentive Duration	Sector	Implementing Agency * (this refers to agency administering any application process/approvals)	Awarding Agency or Authority in charge of allocation*	Number of entities receiving State investment incentives
1	Tax Holidays	State Level	Tax Holiday is granted to new Business/Investor	i. One year Tax Holiday for Large Investors (N100 Million and Above Investment) ii. Six Month Tax Holiday for Medium (N25 - N100 Million) and Small Investors with (Less than N25 Million Investment)	2021	Gombe State Consolidated Tax Codification Law, 2021 -Finance Act 2020	i. Initial year of Startup of Business for Large Investors ii. Six Month from Startup of Business for Medium and Small Investors	All sector	Gombe State Internal Revenue Services	Gombe State Internal Revenue Services	0
2	Waiver on Business Premises Registration	State Level	Waiver is granted on Business Premises Registration to New Businesses.	All New Businesses are eligible	2021	Executive Approval on Waiver of Business Premises Registration	Two years from Initial year of Startup of Business	All sectors	Ministry of Trade, Industry and Tourism	Ministry of Trade, Industry and Tourism	145
3	Downward Review of Right of Way (ROW) Charges	State Level	Reduction of ROW fees-Fibre Optic from N1500 to N145 per linear meter	All Telecom and Corporate Organizations	2021	Executive Approval on Downward Review of Right of Way Charges	-	Telecom	Ministry of Science, Technology and Innovation	Ministry of Science, Technology and Innovation/ Gombe State Urban Development Authority (GOSUPDA)	0
4	Free Allocation of Land	State	Free Land allocation to New Businesses with an investment of N100 Million and above	New Investors are eligible	2021	Gombe State Land Use Act	Initial year of Commencement of Business	All Sectors	GOGIS	Ministry of Land and Survey	10
5	Waiver on Annual Ground Rent	State	Waiver on annual ground rent to New Investors at initial stage	Any new Investor is eligible at the initial stage	2021	i. Gombe State-Land Use Act ii. Gombe State-Land Registration Law CAP 58	One - Off	All Sectors	Office of the Executive Governor/ Ministry of Land and Survey	Office of the Executive Governor/ Ministry of Land and Survey	1
6	Waiver on Processing Fee	State	Waiver on Processing Fee of land title based on Manufacturing, Agro-Allied and Infrastructure	All new Investment in Manufacturing, Agro-Allied and Infrastructure	2021	Gombe State-Land Use Act	One - Off	Manufacturing , Agro-Allied and Infrastructure	Gombe Geographic Information System (GOGIS)	Ministry of Land and Survey	0
7	Tax exemption on proceeds re-invested	Federal Level	Gains accruing to unit holders in a trust in respect of disposal of securities, shall not be chargeable on tax provided the proceeds are re-invested	The proceed must be reinvested	2004	Section 33 CGTA	Financial Year	All sectors	Federal Inland Revenue Service	Nigerian Investment Promotion Commission	0

8	Pioneer status incentive	Federal Level	The investment incentives available to industries in Nigeria as contained in the Industrial Development Income Tax Relief Act (IDITRA), which grants tax holidays to companies in the industries that meet the conditions for being designated "Pioneer Industries". .	<p>The Criteria for granting Pioneer Status are:</p> <p>i. The goods and services are required in public interest;</p> <p>ii. The industry must have favourable prospects of further development in Nigeria;</p> <p>iii. The goods and services are in existence, but have not been developed to a state suitable for economic development;</p> <p>iv. An applicant must make a new application in the first year of production/service and must apply for an extension not later than one month after the expiration of the initial tax relief period of three years or an extension of one year;</p> <p>v. An applicant must be engaged in an activity listed as a pioneer industry or pioneer product; and</p> <p>vi. An applicant must provide evidence of all required legal and regulatory compliance documentation.</p>	2007	Industrial Development Income Tax Relief Act (IDITRA) 2007	3 years at initial and extension of 2 years on request	Manufacturing , Agro-Allied and Infrastructure	Federal Inland Revenue Service	Nigerian Investment Promotion Commission	0
9	Rural investment allowance	Federal Level	In line with Section 34, Company Income Tax Act (CITA) provides where a company incurs capital expenditure on the provision of facilities such as electricity, water or tarred road for the purpose of a trade or business, such company shall enjoy an additional allowance under the Second Schedule of CITA at the appropriate rate as follows: -No facilities at all 100% -No water 30% -No electricity 50% No tarred road 15%	<p>i. the company must be located at least 20 kilometres away from such facilities provided by the government;</p> <p>ii. cannot be enjoyed if already enjoyed provision of Section 32: Reconstruction investment allowance;</p> <p>iii. allowance can only be applied against the profit of the year in which such investment (facility) was completed.</p>	2020	Section 34 CITA	Year of Incurring Capital Expenditure	Manufacturing , Agro-Allied and Infrastructure	Federal Inland Revenue Service	Nigerian Investment Promotion Commission	0
10	Exemption from paying tax by Small Business and 20% for medium companies	Federal Level	Small Companies: Companies with less than #25Million Turnover. Such Companies are exempted from paying tax, but they must keep filing returns Medium Comapnies: Companies with Investment above N25 Million to N100 Million are paying tax at 20%.	Must have annual turnover of lessthan N25 Million for Small Companies and above N25 Million to N100 Million for Medium Companies	2020	Finance Act 2020	When Annual Turn Over exceed N25 Million for Small Companies and Exceed N100 Million for Medium Companies	All sectors	Federal Inland Revenue Service	Nigerian Investment Promotion Commission	0

**SIGNED**  
**PERMERNWNT SECRETARY**  
**MINISTRY OF TRADE, INDUSTRY & TOURISM**  
**20TH DECEMBER, 2023**