



JIGAWA STATE INVESTMENT PROMOTION AGENCY (INVESTJIGAWA)
BUSINESS / INVESTMENT INCENTIVES

S/No	The Name or Title of Incentive Measure	Federal Level/State Level	Description of Incentive Benefits	Eligibility or Qualification Criteria	Year Incentive Introduced	Name Legal Document / Legal Reference Instrument	Incentive Duration	Sector	Implementing Agency (Administering Any Application Process or Approvals)	Awarding Agency Or Authority In Charge Of Allocation
1.	Tax holiday	Federal	Tax holidays granted to pioneer companies investing in specified industrial activities	<p>Pioneer companies investing in specified industrial activities like glass and glassware manufacturing, manufacturing of fertilisers, and steel manufacturing.</p> <p>1. A new company that engages in the mining of solid minerals</p>	2022	CITA	<p>1. Tax holiday for three years initially, which may be extended for up to two years upon satisfaction of specified conditions</p> <p>2. Exemption from tax for the first three years of its operation</p> <p>3. Initial tax-free period of four years, which may be extended for an additional two-year period, subject to</p>	Manufacturing , agro allied and solid minerals	FIRS	FIRS

				2. Small or medium sized companies engaged in primary agricultural production			satisfactory performance.			
2.	Rural location incentives	Federal	Tax reductions at graduated rates are available to companies located in rural areas	For enterprises located at least 20 kilometres from available electricity, water, and tarred roads.	2020	CITA	Year of incurring capital expenditure	Manufacturing , agro allied and infrastructure	FIRS	NIPC
3.	Export incentives	Federal	100% capital allowance in year of assessment	A company that is engaged in an approved manufacturing activity in an EPZ and incurs expenditures in its qualifying building and plant equipment	2020	CITA	Year of incurring capital expenditure	Manufacturing , agro allied and solid minerals	FIRS	NEPZA
4.	Waiver on business premises registration	State	Free registration of business premises	All new businesses of less than Fifty Million Naira investment	2020	Executive Order 1 2020	First five years of operation	All sectors	Ministry of Commerce, Industry and Tourism	Ministry of Commerce, Industry and Tourism
5.	Waiver on payment of ground rent	State	Waiver on ground rent	All businesses of Fifty Million Naira up to One Hundred Million Naira	2020	Land Use Act; Executive Order 1 2020	First three years of operation	All sectors	Ministry of Lands, Housing, Urban Development and Regional Planning	Ministry of Lands, Housing, Urban Development and Regional Planning
6.	Subsidy on lease	State	Heavily subsidized lease on government land	All businesses of One Hundred Million Naira	2020	Executive Order 1 of 2020	Five years in the first instance and may be renewed on	Agri-business	Ministry of Lands, Housing, Urban Development	Ministry of Lands, Housing, Urban

				investment and above			same terms for another five years upon compliance with conditions set		and Regional Planning	Development and Regional Planning
7.	Waiver on processing fees for land title registration	State	Waiver on payment of all processing fees for land title registration.	All businesses of One Hundred Million Naira and above	2020	Executive Order 1 of 2020	One off	All sectors	Ministry of Lands, Housing, Urban Development and Regional Planning	Ministry of Lands, Housing, Urban Development and Regional Planning
8.	Incentive on agricultural extension services	State	Provision of free extension services	All agribusinesses	2022	Executive Order 1 2022	On request	Agri-business	Ministry of Agriculture and natural Resources	Ministry of Agriculture and natural Resources
9.	Incentive on community engagement	State	Free community engagement facilitation with host communities	All businesses	2022	Executive Order 1 2022	On request	All sectors	Jigawa State Investment promotion Agency	Jigawa State Investment promotion Agency
10.	Incentive on subsidized warehousing facilities	State	Subsidized warehousing facilities	All agribusinesses	2022	Executive Order 1 2022	On request	Agri business	Ministry of Agriculture and natural Resources	Ministry of Agriculture and natural Resources
11.	Facilitation for Payment of Compensation for Allocated Land by Investors (where applicable)	State	Facilitates Liaison with Communities, Conduct of Land Surveys / Compensation Assessments, etc.	All businesses	2022	Executive Order 1 2022	On request	All businesses	Ministry of Lands, Housing, Urban Development and Regional Planning	Ministry of Lands, Housing, Urban Development and Regional Planning
12.	Incentive on out grower scheme	State	Provision of liaison services to businesses wishing to engage local communities on out grower scheme	All agribusinesses	2022	Executive Order 1 2022	On request	Agribusinesses	Ministry of Agriculture and natural Resources	Ministry of Agriculture and natural Resources

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