

COMPENDIUM OF INVESTMENT INCENTIVES IN NIGERIA

*NIGERIAN INVESTMENT
PROMOTION COMMISSION*

and

*FEDERAL INLAND
REVENUE SERVICE*



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PREFACE

This Compendium of Investment Incentives in Nigeria is the product of a collaboration between Nigerian Investment Promotion Commission and Federal Inland Revenue Service. It is published pursuant to the provisions of Section 4(i) of the NIPC Act, which requires NIPC to “provide and disseminate up-to-date information on incentives available to investors” in Nigeria.

The Compendium is a compilation of fiscal incentives in Nigerian tax laws and sector-wide fiscal concessions duly approved by the Federal Government and supported by legal instruments. This first edition is based on the 2016 Fiscal Policy and covers 5 sectors.

NIPC is working with other agencies of government to increase awareness of investment opportunities in Nigeria amongst investors, to promote investments in Nigeria to domestic and foreign investors, and to facilitate new and incremental investments. FIRS, as the agency mandated to ensure accurate collection of taxes, administers and implements exemptions and concessions that have been gazetted, including most of the incentives covered in this Compendium.

This Compendium will be updated periodically, as more incentives are duly gazetted, as a clear demonstration of the commitment of the Federal Government to encourage investments in Nigeria. We expect to build improvements in scope and depth into future editions, and welcome suggestions to improve the content and presentation of this First Edition.

The document would not have been possible without the support of the Honourable Minister of Industry, Trade and Investment, Dr Okechukwu Enelamah, the Honourable Minister of Finance, Mrs Kemi Adeosun, and the Honourable Minister of State for Industry, Trade and Investment, Mrs Aisha Abubakar.

This Compendium is aimed at raising awareness of investment incentives in Nigeria, the relevant administering agencies, and should serve as a useful guide in making informed investment decisions.

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DEFINITIONS

ACGS	Agricultural Credit Guarantee Scheme
CAC	Corporate Affairs Commission
CGTA	Capital Gains Tax Act CAP. C1 LFN 2004
CKD	Completely Knocked Down
CITA	Companies Income Tax Act CAP. C21 LFN 2004, as amended 2007
DTA	Double Taxation Agreement
ECC	Export Credit Certificates
EEG	Export Expansion Grant Scheme
ELTS	ECOWAS Trade Liberalization Scheme
FBU	Fully Built Unit
FIRS	Federal Inland Revenue Service
FZO	Free Zone (Tariff and Other Charges) Order, 2015
IDITRA	Industrial Development (Income Tax Relief) Act, CAP. I7 LFN 2004
IPPA	Investment Promotion & Protection Agreement
LFN	Laws of the Federation of Nigeria
MIGA	Multilateral Investment Guarantee Scheme
NEPZA	Nigerian Export Processing Zones Authority
NEPZA Act	Nigerian Export Processing Zones Authority Act CAP. N107 LFN 2004
NIPC	Nigerian Investment Promotion Commission
NIPC Act	Nigerian Investment Promotion Commission Act CAP. N117 LFN. 2004
OGFZA	Oil and Gas Free Zone Authority
OGFZA Act	Oil and Gas Export Free Zone Act CAP. O5 LFN. 2004
PITA	Personal Income Tax Act CAP. P8 LFN 2004
PPTA	Petroleum Profit Tax Act CAP. P13 LFN 2004
SKD	Semi Knocked Down
TIN	Tax Identification Number
VAT	Value Added Tax
VAT Act	Value Added Tax Act, CAP. V1 LFN 2004



1 INVESTMENT POLICIES AND PROTECTIONS

1.1 NIGERIAN INVESTMENT PROMOTION COMMISSION ACT

▶ 100% Ownership

Sections 17 & 18 NIPC Act liberalise ownership of investment by any national in any enterprise except enterprises with activities listed on the 'negative list' which are prohibited for both foreign and Nigerian investors.

The 'negative list' includes:

- (a) production of arms, ammunition, etc;
- (b) production of and dealing in narcotic drugs and psychotropic substances;
- (c) production of military and para-military wears and accoutrement, including those of the Police and the Customs, Immigration and Prison Services; and
- (d) such other items as the Federal Executive Council may, from time to time, determine.

▶ Special incentives

Section 22 NIPC Act empowers the NIPC to negotiate, in consultation with appropriate Government agencies, special incentives for strategic or major investments.

▶ Free transferability of capital and returns

Section 24 NIPC Act provides that a foreign investor in an enterprise, to which the Act applies, shall be guaranteed unconditional transferability of funds through an authorized dealer in a freely convertible currency, of:

- (a) dividends or profits (net of taxes) attributable to the investment;
- (b) payments in respect of loan servicing where a foreign loan has been obtained; and
- (c) the remittances of proceeds (net of all taxes), and other obligations in the case of sale or liquidation of the enterprise or any interest attributable to the investment.

▶ Protection against nationalisation and expropriation

Section 25 NIPC Act provides guarantees to investors against nationalisation and expropriation. Where an acquisition is made in national interest or for public purpose, the investor shall be entitled to:

- (a) payment of fair and adequate compensation;
- (b) a right of access to courts for the determination of the investor's interest or amount of compensation to which the investor is entitled; and
- (c) payment of compensation without undue delay, and authorisation for its repatriation in convertible currency, where applicable.

▶ Recourse to international arbitration

Section 26 NIPC Act grants a foreign investor the option of recourse to international arbitration machinery for the settlement of disputes. Where there is disagreement on the method of dispute settlement to be adopted, the International Centre for Settlement of Investment Disputes Rules shall apply.

1.2 BILATERAL INVESTMENT TREATIES

▶ Double taxation agreements

The agreements make provisions for the elimination of double taxation with respect to taxes on income and capital gains.

Section 41 CGTA provides that any arrangement set out in an order made under Section 38 PITA and Section 45 CITA so far as they provide (in whatever terms) for relief from tax chargeable in Nigeria on capital gains by virtue of this section, have effect in relation to CGT.

Partners: Belgium, Canada, China, Czech, France, Italy (Airline & Shipping only), Pakistan, Philippines, Romania, Slovak, South Africa, The Netherlands, United Kingdom.

▶ Investment promotion and protection agreement

An IPPA seeks reciprocal promotion and protection of investments by individuals and companies in the territories of participating States. An IPPA provides the baseline minimum protections for foreign investments.

Partners: China, Finland, France, Germany, Italy, Korea Republic, Netherlands, Romania, Singapore, South Africa, Spain, Sweden, Switzerland, Taiwan Province of China, United Kingdom.

▶ ECOWAS Trade Liberalization Scheme

ECOWAS Treaty is a multilateral agreement executed by 15 countries in West Africa to enhance and accelerate economic and social development in the region. Further to the Treaty, ECOWAS set up ETLs as an operational tool to promote and facilitate trade within the region.

This Scheme provides for:

- (a) abolition of customs duties levied on imports and exports of goods produced and moving among member states; and
- (b) abolition of non-tariff barriers among members states to facilitate free movement of goods and services across member states.

Partners: Benin, Burkina Faso, Cape Verde, Cote d'Ivoire, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone, Togo

▶ Commonwealth Tax Relief

Nigeria is a member of the Commonwealth, and, as part of its independent policy to foster the relationship among other commonwealth nations, Nigeria provides in Section 44 CITA a tax relief for profits earned in Commonwealth countries which are also liable to tax in Nigeria.

Nigerian companies shall be subject to the Commonwealth tax rate, subject to a cap of half of the Nigerian tax rate.

Administering Agency:
- Federal Inland Revenue Service

Eligibility:

- i. It is subject to reciprocal protections in the laws of the relevant Commonwealth country and Republic of Ireland; and
- ii. Any claim for relief from tax for any year of assessment under this section shall be made no later than six years after the end of that year.



2 GENERAL TAX BASED INCENTIVES

Tax based incentives are covered under different laws and in different forms e.g. reliefs, credits, exemptions, allowances, breaks/holidays, drawbacks, etc. Those highlighted below have been categorized based on the underlying law.

2.1 TAX BASED INCENTIVES: PERSONAL INCOME TAX ACT

Administering Agencies:

- Federal Inland Revenue Service
- State Boards of Internal Revenue Service

► Tax credit allowable against tax payable on income derived from outside Nigeria

Section 11 PITA: where a resident derives income from a source outside Nigeria and the income is brought into Nigeria through Government approved channels, he shall be allowed a tax credit against the tax payable by him, but the tax credit shall not exceed the proportion of his total tax for the year of assessment which that income derived from outside and brought into Nigeria bears to his aggregate income chargeable to tax in Nigeria.

► Consolidated relief allowance

Section 33 (1) PITA allows a Consolidated Relief Allowance of N200,000 subject to a minimum tax of 1% of gross income whichever is higher, with the balance taxable in accordance with the Income table in the Sixth schedule to this Act.

► Returns not to be filed where income is N30,000 or less

Section 43 PITA: no return of income shall be filed by a person whose only source of income in any year of assessment is employment in which he earns N30,000 or less from that source.

► Income exempted

Section 19(1) PITA specifies several incomes that are exempted from tax, in the Third Schedule to the Act.

► Exemption of interest on loan granted by banks

Section 19(7) PITA exempts interest on any loan granted by a bank to a person engaged in:

- agricultural trade or business; and
- the fabrication of any local plant and machinery.

► Exemption of dividend from tax

The Third Schedule PITA lists incomes exempted from Personal Income Tax Paragraph 25 of the Third Schedule PITA exempts some dividends from tax:

- Dividends paid to a person by a company incorporated in Nigeria, provided that:
 - the equity participation of the person in the company paying the dividends is either wholly paid for in foreign currency or by assets brought into Nigeria between 1 January 1987 and 31 December 1992; and
 - the person to whom the dividends are paid owns not less than 10 per cent of the equity share capital of the company.
- For the purpose of the exemption referred to in 1), the dividend tax-free period shall commence from the year of assessment following the year in which the new capital is brought into Nigeria for the real purpose of the trade or business in Nigeria of the company paying the dividends and shall continue for five years if the company paying the dividends is engaged in agricultural production within Nigeria or processing of Nigerian agricultural products produced within Nigeria or production of petrochemicals or liquefied natural gas, and in any other case, the tax-free period shall be limited to three years.

2.2 TAX BASED INCENTIVES: CAPITAL GAINS TAX ACT

Administering Agency:

- Federal Inland Revenue Service

Applicable Rate: 10%

▶ Exemption on retirement benefits schemes

Section 28 CGTA: a gain shall not be a chargeable gain if income is accrued:

- as part of any superannuation fund (retirement or benefits fund) approved under Section 20 PITA;
- as part of any national provident fund or other retirement schemes established under the provisions of any Act or enactments for employees throughout Nigeria;
- of any of those funds that is exempt under paragraph (w) of the Third Schedule of PITA and;
- as a result of the disposal of a right to, or to any sum payable out of any superannuation fund.

▶ Exemption of gains accruing on securities, stocks, shares

Section 30 CGTA: gains accrued to a person from disposal by him of Nigerian Government securities, stocks and shares shall not be chargeable gains.

▶ Tax exemption on gain arising from take-overs, absorption or merger

Section 32 CGTA: gains arising from acquisition of shares either taken over, absorbed or merged by another company as a result of which the acquired company loses its identity as a limited company, provided no cash was exchanged in respect of the shares.

▶ Tax exemption on proceeds re-invested

Section 33 CGTA: 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.

▶ Double taxation relief

Section 41 CGTA: Any arrangement set out in an order made under Section 38 PITA and Section 45 CITA so far as they provide (in whatever terms) for relief from tax chargeable in Nigeria on capital gains by virtue of this section, have effect in relation to CGT.



2.3 TAX BASED INCENTIVES: COMPANIES INCOME TAX ACT

Applicable Rate: 30%

► Pioneer status incentive

Under IDITRA, companies engaged in industries/products approved as 'pioneer industries/products' shall be

- (a) granted income tax relief for a period of three years, which can be extended for a period of one year and thereafter another one year, or for one period of two years (Section 10(2)(a)(b) IDITRA);
- (b) exempted from paying tax on dividends paid by the pioneer company during the pioneer period to the extent that they are paid out of income exempted from tax (Section 17(3) IDITRA); and
- (c) the loss incurred during the tax relief period is also deemed to be incurred on the first day following the expiration of the tax relief period and can be carried forward to offset profits after the tax-exempt period.

Administering Agencies:

- Nigerian Investment Promotion Commission
- Industrial Inspectorate Department, Federal Ministry of Industry, Trade and Investment
- Federal Inland Revenue Service

Eligibility:

- i. applications must be made within the first year of operational activities.
- ii. applicant must be engaged in activities listed as pioneer industry or product. Kindly refer to the qualified list of industries and products on NIPC's website.
- iii. a non-current tangible asset of over one hundred million naira (N100 million) shall be deemed as satisfiable.
- iv. applicant must demonstrate the tangible impact its activity (project) will have on Nigeria's economic diversity and growth, industrial and sectoral development, employment, skills and technology transfer, export development and import substitution.
- v. applicant must provide evidence of all required legal and regulatory compliance documentation.
- vi. applicant must make full payment of fees promptly, when due.
- vii. during the pioneer period, a performance report must be submitted to NIPC annually for monitoring and evaluation purposes.

Application guidelines available on NIPC website

► Interest on bonds and short-term securities, and proceeds of the disposal of Government and corporate securities

CIT (Exemption of Bonds and Short Term Government Securities) Order 2011 provides tax exemption for interest earned on:

- i. short term Federal Government securities such as treasury bills and promissory notes
- ii. bonds issued by Federal, State and Local Government and their agencies
- iii. bonds issued by corporate bodies including supra-nationals

for a period of 10 years, with the exception of bonds issued by the Federal Government, which shall continue to enjoy such exempt from tax effective from 2011.

Interest on bonds.

Administering Agencies:

- Federal Inland Revenue Service

► Exemption of interest on loan

Section 11(2) CITA provides exemption from tax interest on any loan granted by a bank to a company engaged in:

- (a) agricultural trade or business; or
- (b) the fabrication of any local plant and machinery; or
- (c) providing working capital for any cottage industry.

Administering Agencies:

- Federal Inland Revenue Service

Eligibility:

- i. the moratorium shall not be less than 18 months; and
- ii. the rate of interest on the loan shall not be more than the base lending rate at the time the loan was granted.

► Exemption of profits

Section 23(1) CITA: exempts the profits of the following companies from tax:

- (a) a statutory or registered friendly society, in so far as such profits are not derived from a trade or business carried on by such society;
- (b) a co-operative society registered under any enactment or law relating to co-operative societies;
- (c) engaged in ecclesiastical, charitable or educational activities of a public character;
- (d) formed for the purpose of promoting sporting activities;
- (e) being a trade union registered under the Trade Unions Act;
- (f) dividend distributed by Unit Trust;
- (g) a body corporate established by or under any Local Government Law or Edict in force in any State in Nigeria;
- (h) body corporate being a purchasing authority established by an enactment and empowered to acquire any commodity for export from Nigeria from the purchase and sale (whether for the purposes of export or otherwise) of that commodity;
- (i) company or any corporation established by the law of a State for the purpose of fostering the economic development of that State.
- (j) a company other than a Nigerian company which, but for this paragraph, would be chargeable to tax by reason solely of their being brought into or received in Nigeria;
- (k) dividend, interest, rent, or royalty derived by a company from a country outside Nigeria and brought into Nigeria through Government approved channels;
- (l) the interest on deposit accounts of a foreign non-resident company;
- (m) the interest on foreign currency domiciliary account in Nigeria;
- (n) dividend received from small companies in the manufacturing sector in the first five years of their operation;
- (o) dividend received from investments in wholly export-oriented businesses;
- (p) any Nigerian company in respect of goods exported from Nigeria;
- (q) a company whose supplies are exclusively inputs to the manufacturing of products for export; and
- (r) a company established within an export processing zone or free trade zone.

Administering Agencies:

- Federal Inland Revenue Service

► Deduction for research and development

Section 26 CITA provides for the purpose of ascertaining the profit or loss of any company for any period from any source chargeable with tax under this Act, there shall be a deduction, not exceeding an amount which is equal to 10% of the total profits of that company for that year as ascertained before any deduction is made under this section and Section 25 of CITA.

Companies and other organisations engaged in research and development activities for commercialization shall be allowed 20% investment tax credit on their qualifying expenditure for that purpose.

Administering Agencies:

- Federal Inland Revenue Service

► Reconstruction investment allowance

Section 32 CITA makes available to a company an investment allowance of 10% of the actual expenditure incurred on plant and equipment, in addition to an initial allowance under the Second Schedule of the Act.

Administering Agencies:

- Federal Inland Revenue Service



► Rural investment allowance

Section 34 CITA provides that 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%

Administering Agencies:

- Federal Inland Revenue Service

Eligibility:

- the company must be located at least 20 kilometres away from such facilities provided by the government;
- cannot be enjoyed if already enjoyed provision of Section 32: Reconstruction investment allowance;
- allowance can only be applied against the profit of the year in which such investment (facility) was completed.

► Gas utilization: Investment allowance

For companies in gas utilization (downstream operations), an additional investment allowance of 35% (which shall not reduce the value of the asset) is allowed, as an alternative to the initial tax-free period granted under Section 39(b) CITA.

Administering Agencies:

- Federal Inland Revenue Service

Eligibility:

- A company which claims the incentive shall not also claim the tax-free dividend during the tax-free period

► Gas utilization: Accelerated capital allowance

Section 39(c) CITA provides for accelerated capital allowance after the tax-free period for companies in gas utilization (downstream operations), as follows:

- an annual allowance of 90% with 10% retention, for investment in plant and machinery
- an additional investment allowance of 15% which shall not reduce the value of the asset

Administering Agencies:

- Federal Inland Revenue Service

► Gas utilization: Tax-free dividend

Section 39(d) CITA provides for tax-free dividend during the tax-free period for companies in gas utilization (downstream operations).

Administering Agencies:

- Federal Inland Revenue Service

Eligibility:

- the investment for the business should be in foreign currency; or
- the introduction of imported plant and machinery during the period should not be less than 30% of the equity share capital of the company

► Gas utilization: Interest deduction

Subject to obtaining prior approval of the Minister of Petroleum Resources for such loan, Section 39(e) CITA provides that interest payable on any loan obtained for a gas project shall be deductible

Administering Agencies:

- Federal Inland Revenue Service

► Investment tax relief

Sections 40 CITA provides that where a company has incurred an expenditure on electricity, water, tarred road or telephone for the purpose of a trade or business carried on by the company, the company shall be allowed an "investment tax relief" at the following rates of expenditure:

No facilities at all	100%	No water	30%
No electricity	50%	No tarred road	15%

Administering Agencies:

- Federal Inland Revenue Service

Eligibility:

- the company must be located at least 20 kilometres away from such facilities provided by the government;
- the relief shall be for each year expenditure is incurred on each of such facilities;
- a company shall not be allowed to claim the investment tax relief for more than 3 years; and
- the relief shall not be available to a company already granted the Pioneer Status.

▶ 20% Income tax rate for companies with turnover less than ₦1 million

Section 40(6) CITA provides for a lower rate of tax of 20% payable by companies in the preferred sector of the economy such as agriculture, manufacturing, solid minerals or wholly export trade for the first 5 years of commencement of business, where the turnover is less than ₦1 million.

Administering Agencies:

- Federal Inland Revenue Service

2.4 TAX BASED INCENTIVES: VALUE ADDED TAX ACT

Applicable Rate: 5%

▶ Exemption from value added tax

Sections 2 & 3 First Schedule VAT Act list the goods and services exempted from VAT:

Part 1. Goods

- (a) All medical and pharmaceutical products;
- (b) Basic food items;
- (c) Books and educational materials;
- (d) Baby products;
- (e) Fertilizer, locally produced agricultural and veterinary medicine, farming machinery and farming transportation equipment;
- (f) All exports;
- (g) Plants and machinery imported for use in Export Processing Zones;
- (h) Plants, machinery and equipment purchased for utilization in gas down-stream petroleum operations; and
- (i) Tractors, ploughs and agricultural equipment and implements purchased for agricultural purposes.

Part 2. Services

- (a) Medical services;
- (b) Services rendered by Community Banks, Peoples' Bank and Mortgage institutions;
- (c) Plays and performances conducted by educational institutions as part of learning; and
- (d) All exported services

Administering Agencies:

- Federal Inland Revenue Service

▶ Exemption of commissions on stock exchange transactions

Part II First Schedule VAT Act is modified in VAT (Exemption of Commissions on Stock Exchange Transactions) Order, 2014. The order shall be in force for a period of 5 years.

There is an exemption from VAT on commissions from the following:

- (a) earned on traded value of shares;
- (b) payable to Securities and Exchange Commission;
- (c) payable to Nigerian Stock Exchange; and
- (d) payable to the Central Securities Clearing System on stocks.

Administering Agencies:

- Federal Inland Revenue Service



3 SECTOR SPECIFIC INCENTIVES

3.1 AGRICULTURE/AGRO-ALLIED

Ministry: Federal Ministry of Agriculture and Rural Development

► Enhanced capital allowance (tax depreciation) regime

- (a) 95% capital allowance is enjoyed in the year a qualifying expenditure is incurred pursuant to Paragraph 24 Table 1 & 2 Second Schedule of CITA
- (b) Companies engaged in wholly agricultural activities are entitled to unrestricted capital allowances pursuant to Paragraph 24 (7) CITA
- (c) Companies engaged in wholly agricultural activities are entitled to carry forward unutilized capital allowances indefinitely.

Administering Agencies:

- Federal Inland Revenue Service

► Agricultural credit guarantee scheme fund: loan guarantee of up to 75%

This fund provides guarantees on the payment of interest and principal in respect of loans granted by any bank for certain agricultural purposes with the aim of increasing the level of bank credit to the agricultural sector.

Administering Agencies:

- Nigeria Incentive-Based Risk Sharing System for Agricultural Lending
- Commercial banks

Eligibility:

Applicants must apply for the loan for purposes connected with:

- i. Establishment or management of plantation for the production of rubber, oil palm, cocoa, coffee, tea and similar crops
- ii. The cultivation or production of cereal crops, tubers and fruits of all kinds, cotton, beans, groundnuts, sheanuts, beniseed, vegetables, pineapples, bananas and plantains
- iii. Animal husbandry

► Exemption from minimum Corporate Income Tax

Section 33(3) a CITA, exempts the income of a company carrying on agricultural trade from payment of minimum tax.

Administering Agencies:

- Federal Inland Revenue Service

► Indefinite carry forward of losses

Section 31(3) CITA allows companies engaged in agricultural trade or business to carry forward their losses indefinitely.

Administering Agencies:

- Federal Inland Revenue Service

3.2 SOLID MINERALS

Ministry: Federal Ministry of Mines and Steel Development

▶ Exemption from Companies Income Tax

Section 36 CITA provides that a new company going into the mining of solid minerals shall be exempt from tax for the first three years of its operation.

Administering Agencies:

- Federal Inland Revenue Service

▶ 95% accelerated capital allowance

Second Schedule CITA provides accelerated capital allowance at 95% of qualified capital expenditure on Mining in the first year of use of the asset.

Administering Agencies:

- Federal Inland Revenue Service

Eligibility:

All companies that incur qualifying capital expenditure on mining

3.3 MANUFACTURING

Ministry: Federal Ministry of Industry, Trade & Investment

▶ Interest drawback program fund for cassava processing

60% repayment of interest paid by those who borrow from banks under ACGS for the purpose of cassava production and processing

Administering Agencies:

- Nigeria Incentive-Based Risk Sharing System for Agricultural Lending
- Central Bank of Nigeria

Eligibility:

- Certified investor business plan by NIRSAL
- Ability to repay back the loan granted under ACGS.

3.4 TOURISM/HOSPITALITY

Ministry: Federal Ministry of Information and Culture

Sector Regulator: Nigerian Tourism Development Corporation

▶ 25% of income in convertible currencies exempted from tax

Section 37 CITA provides that such income must be generated from tourists and be put in a reserved fund to be utilized within 5 years for the building and expansion of new hotels, conference centres and new facilities for the purpose of tourism development.

Administering Agencies:

- Federal Inland Revenue Service



3.5 OIL & GAS

Ministry: Federal Ministry of Petroleum Resources

Sector Regulator: Department of Petroleum Resources

► Graduated royalty rates approved for oil companies

Graduated royalty rates approved for oil companies

- (a) On shore production - 20%
- (b) Production in territorial waters and continental shelf areas up to 100 meters Water depth – 18.5%
- (c) Production in territorial waters of continental shelf areas beyond 100 meters – 16.67%
- (d) For production sharing contract for deep offshore operation, the royalty rates are:

Up to 200 metres water depth	16.67%	800 – 1,000 metres water depth	4%
201 - 500 metres water depth	12%	Above 1,000 metres water depth	0%
501 - 800 metres water depth	8%		

Petroleum Act Section 5 of Deep Offshore and Inland Basin Production Sharing Contracts Act CAP. D3 LFN 2004 as amended provides royalty rates payable in respect of deep offshore contracts

Administering Agencies:

- Federal Inland Revenue Service

► Investment tax credit allowance

Section 22 PPTA: Investment tax credit allowance is granted in accordance with the provisions of the production sharing contract. The investment tax credit rate applicable to the contract area is 50% of chargeable profit for the duration of the production sharing contract.

Administering Agencies:

- Federal Inland Revenue Service

Eligibility:

- i. The incentive is available to all the crude oil producing companies which signed the production sharing contract agreements with the NNPC (for deep offshore oil exploration and production) in 1993. It commenced in 1999.
- ii. The companies will be entitled to this allowance throughout the duration of the production sharing contract.
- iii. In computing the tax payable, the investment tax credit shall be applicable in full to petroleum operations in the contract area such that the chargeable tax is the amount of the assessable tax less the investment tax credit.

The chargeable tax shall be split between the NNPC and the crude oil producing company in accordance with the proportion of the percentage of profit oil split.

► Allowable deductions

Chargeable tax is the amount of tax paid after deduction of allowable deductions made pursuant to the provisions of Section 10 PPTA. Allowable deductions are treated as charges against income and not as tax offsets and are wholly incurred in the process of petroleum operations.

Administering Agencies:

- Federal Inland Revenue Service

Eligibility:

Allowable deductions include the following:

- i. Rent incurred by the IOC for the period in respect of land or buildings occupied under an oil prospecting license or an oil mining lease for disturbance of surface rights or for any other like disturbance.
- ii. All non-productive rents, the liability for which was incurred by the IOC during the period.
- iii. All royalties, the liability for which was incurred by the company during that period in respect of natural gas sold and actually delivered to the NNPC, or sold to any other buyer or customer or disposed of any other commercial manner.
- iv. All royalties, the liability for which was incurred by the company during that period in respect of crude oil or of casing head petroleum spirit won in Nigeria.
- v. All sums, the liability for which was incurred by the IOC to the Federal Government of Nigeria during that period by way of customs or excise duty or other like charge levied in respect of machineries, equipment and goods used in the company's petroleum operation.
- vi. Sums incurred by way of interest upon any money borrowed by such company, where the board is satisfied that the interest was payable in capital employed in carrying on its petroleum operations.

4 TARIFF BASED INCENTIVES

Administering Agencies:

- Federal Ministry of Finance
- Federal Inland Revenue Service
- Nigeria Customs Service

▶ Agriculture: Agriculture, Agro-allied and Agro-processing

0% Import duty on agriculture equipment and machinery HS Headings 84, 85 and 90

0% Import duty rate greenhouse equipment has been classified as agricultural equipment HS Heading 94.06

▶ Agriculture: Agricultural Commodities

10% Import duty rate and 20% Levy on husked brown rice HS 1006.20.00.00

▶ Transportation: Aviation

0% Import duty on commercial aircraft HS Heading 88 only for registered commercial aircraft operators

▶ Power: Electricity Generation, Distribution and Transmission

0% Import duty on equipment & machinery in the power sector HS Headings 84, 85 and 90

▶ Solid Minerals: Mineral Mining

0% Import duty on equipment & machinery in the mineral mining sector HS Headings 84, 85 and 90

▶ Manufacturing: Sugar Processing

5% Import duty rate and 5% levy on raw sugar import for local processing HS 1701.11.00.00 – 1701.12.00.00 Available to sugar refineries that are signed onto the backward integration policy of Government on sugar development

▶ Manufacturing: Iron & Steel

0% Import duty rate on importation of billets HS 7207.11.00.00 and 7207.19.00.00

0% Import duty rate on importation of hot rolled steel sheets/coils HS Heading 72.08

▶ Manufacturing: Automotive Design and Development

35% Import duty rate and 0% levy on concessionary FBU import by assembly plants (APs): Importation of FBU cars HS Heading 87.03 equal to their CKD/SKD imports for the period of 2016 – 2018. Half of their imported CKD/FBU kits for the period of 2019 – 2024

20% Import duty rate and 0% levy on concessionary FBU import by assembly plants (APs): Importation of FBU commercial vehicles HS Heading 87.02, 87.04, 87.05, 87.06, 87.07 and 87.16 equal to their CKD/SKD imports for the period of 2016 – 2018. Half of their imported CKD/FBU kits for the period of 2019 – 2024

5% Import duty rate on local tyre manufacturing plants: Importation of tyres equal to twice the production for two years from the date of commencement of production

▶ General requirements to access tariff based incentives

- Evidence of registration with the Corporate Affairs Commission;
- Tax compliance by means of Tax Identification Number; and
- Certification by relevant Ministry (where applicable) – agriculture, automotive, greenhouses and power.

5 EXPORT INCENTIVES

Ministry: Federal Ministry of Industry, Trade and Investment

Regulator: Nigerian Export Promotion Council

► Export expansion grant scheme

Export (Incentives and Miscellaneous Provisions) Act, No. 65 of 1992, Cap. E19, Laws of the Federation of Nigeria (LFN) provides for a post-shipment incentive designed to improve the competitiveness of Nigerian products and commodities and expand the country's volume and value of non-oil exports.

Validity for EEG Application

- Qualifying export transaction must have the proceeds fully repatriated within 300 days, calculated from the date of export and as approved by the EEG Implementation Committee

Incentives Rate

- The scheme operates a 'Weighted Eligibility Criteria' to assess applications
- The Weighted Eligibility Criteria has four bands: 15%, 10%, 7.5%, and 5%

Eligibility Criteria	Threshold	Weight
Local Value added	30%	20%
Local Content	70%	20%
Employment (Nigerians)	500	10%
Export growth	5%	35%
Capital Investment	10%	15%

Export Credit Certificate

The grant computed shall be settled by issuing negotiable tax credit known as ECC, to the beneficiaries. The instrument can be used to settle all Federal Government taxes such as company income tax, VAT, WHT.

Administering Agencies:

- Nigerian Export Promotion Council

Eligibility:

Exporter must:

- be registered with Corporate Affairs Commission;
- be registered with Nigerian Export Promotion Council;
- shall be a manufacturer or merchant of products of Nigerian origin intended for the export market;
- have carried out formal export with its export proceeds repatriated into a domiciliary account in Nigeria and confirmed by Central Bank of Nigeria; and
- submit its baseline data which includes audited Financial Statement, information on operational capacity and Export Expansion Plan to NEPC.

6 SPECIAL ECONOMIC ZONES

6.1 EXPORT PROCESSING ZONE INCENTIVES

Ministry: Federal Ministry of Industry, Trade and Investment

Regulator: Nigeria Export Processing Zones Authority

► Export processing zone incentives

For enterprises approved by NEPZA under the NEPZA Act and operating within an approved Zone:

- (a) 100% foreign ownership of investment;
- (b) Free transferability of capital, profits and dividends by foreign investors;
- (c) Rent-free land at construction stage, thereafter rent shall be payable;
- (d) All industrial undertakings including foreign companies and individuals operating in an Export Processing Zone are allowed full tax holiday from Federal, States and Local Governments;
- (e) Duty-free, tax free on import of raw materials for goods destined for re-export;
- (f) Waiver on all import and export licenses; and
- (g) Waiver on all expatriate quotas for companies operating in the zones.

► 100% capital allowance

Section 35(1) CITA provides that a company which has incurred expenditure on its qualifying building and plant equipment on an approved manufacturing activity in an export processing zone shall be granted 100 percent capital allowance in any year of assessment.

Administering Agencies:
- Federal Inland Revenue Service

Eligibility:
A company granted capital allowance under this subsection shall not be entitled to an investment allowance under this Act

► Unlimited sale of product within the customs territory

Enterprises operating in the Zones are allowed to export into the Nigerian customs territory up to 100% of their product produced, assembled or packaged within the Zones;

Administering Agencies:
- Nigeria Customs Service

Eligibility:
i. There must be valid permit, and on-time payment of appropriate duties; and
ii. Import prohibited goods assembled or packaged within the Zone without meeting the 35% local value addition requirement shall not be allowed into the Customs territory.

► Activities permitted in export processing zones

- (a) Manufacturing of goods and services;
- (b) Warehousing freight forwarding and customs clearance;
- (c) Handling of duty free goods (transshipment, sorting, marketing, packaging, etc);
- (d) Banking, stock exchange and other financial services; insurance and re-insurance;
- (e) Import of goods for special services, exhibition and publicity;
- (f) International commercial arbitration services; and
- (g) Activities relating to integrated zones.



6.2 OIL & GAS FREE ZONE INCENTIVES

Ministry: Federal Ministry of Industry, Trade and Investment

Regulator: Oil & Gas Free Zones Authority

▶ Oil & gas export free zone incentives

For enterprises approved by the OGFZA under the OGFZA Act and operating within an approved Zone:

- (a) 100% foreign ownership of investment;
- (b) Free transferability of capital, profits and dividends by foreign investors;
- (c) Rent-free land at construction stage; after which rent shall be payable;
- (d) All industrial undertakings including foreign companies and individuals operating in an Oil & Gas Export Free Zone are allowed full tax holiday from Federal, States and Local Governments;
- (e) Duty-free, tax free on import of raw materials for goods destined for re-export;
- (f) Waiver on all import and export licenses; and
- (g) Waiver on all expatriate quotas for companies operating in the zone.

▶ 100% capital allowance

Section 35(1) CITA provides that a company which has incurred expenditure in its qualifying building and plant equipment on an approved manufacturing activity in an export processing zone shall be granted 100 percent capital allowance in any year of assessment.

Administering Agencies:
- Federal Inland Revenue Service

Eligibility:
A company granted capital allowance under this subsection shall not be entitled to an investment allowance under this Act

▶ Unlimited export into the customs territory

Part 1, 3.7 OGFZA Regulations provides unlimited export of any product or goods manufactured, assembled, prepackaged in the Zone into the customs territory.

Administering Agencies:
- Nigeria Customs Service

Eligibility:
i. There must be valid permit, and on-time payment of appropriate duties;
ii. Import prohibited goods assembled or packaged within the Zone without meeting the 35% local value addition requirement shall not be allowed into the Customs territory.

▶ 75% duty rebate

FZO 2015 provides for a 75% duty rebate on raw materials processed in the OGFZA.

Administering Agencies:
- Oil & Gas Export Free Zone Authority
- Nigeria Customs Service

Eligibility:
Appropriate license must be obtained from OGFZA.

- ★ **Bank of Agriculture**
Physical Address: Yakubu Gowon Way, Kaduna
Web Address: www.boanig.com
- ★ **Bank of Industry**
Physical Address: Plot 259, Zone AO, Off Herbert Macaulay Way, Behind Unity Bank, Central Business District, Abuja
Web Address: www.boi.ng
- ★ **Central Bank of Nigeria**
Physical Address: Head Office, Plot 33, Abubakar Tafawa Balewa Way, Central Business District, Cadastral Zone, Abuja
Postal Address: P.M.B. 0187, Garki, Abuja
Web Address: www.cbn.gov.ng
Email Address: info@cenbank.org
- ★ **Federal Inland Revenue Service**
Physical Address: Revenue House, 20, Sokode Crescent, Wuse Zone 5, Abuja
Web Address: www.firs.gov.ng
Email Address: enquiries@firs.gov.ng
- ★ **Federal Ministry of Agriculture and Rural Development**
Physical Address: 1, Capital Drive, Area 11, FCDA, Garki, Abuja
Web Address: www.fmard.gov.ng
Email Address: adm@fmard.gov.ng, servicom@fmard.gov.ng
- ★ **Federal Ministry of Finance**
Physical Address: Ahmadu Bello Way, Central Business District, Abuja
Postal Address: PMB 14, Abuja
Web Address: www.finance.gov.ng
- ★ **Federal Ministry of Health**
Physical Address: New Federal Secretariat Complex, Phase III, Ahmadu Bello Way, Central Business District, Abuja
Web Address: www.health.gov.ng
Email Address: info@health.gov.ng
- ★ **Federal Ministry of Industry, Trade and Investment**
Physical Address: Old Federal Secretariat, Area 1, Garki District, Abuja
Postal Address: P.M.B. 88 Garki, Abuja
Web Address: www.fmiti.gov.ng
- ★ **Federal Ministry of Information & Culture**
Physical Address: Radio House, Area 11, Garki, Abuja
Web Address: www.fmhc.gov.ng
- ★ **Federal Ministry of Power, Works and Housing**
Physical Address: Federal Ministry of Power, Works & Housing Headquarters, Mabushi, Abuja.
Web Address: www.pwh.gov.ng
Email Address: info@pwh.gov.ng
- ★ **Federal Ministry of Petroleum Resources**
Physical Address: NNPC Towers, Block D, Central Business District, Abuja
Postal Address: P. M. B. 449, Abuja
Web Address: www.petroleumresources.gov.ng
- ★ **National Automotive Design and Development Council**
Physical Address: 13 David Ejoor Street, Gudu District, Abuja
Web Address: www.naddc.gov.ng
Email Address: contact@naddc.gov.ng
- ★ **National Sugar Development Council**
Physical Address: Sugar House, 45 Oro-ago Crescent, Off Muhammadu Buhari Way, Abuja
Postal Address: P.M.B. 299 Garki, Abuja
Web Address: www.nsd.gov.ng
Email Address: contact@nsdc.gov.ng
- ★ **Nigeria Customs Service**
Physical Address: Headquarters Abidjan Street, Wuse Zone 3, Abuja
Postal Address: P.M.B. 26, Wuse, Abuja
Web Address: www.customs.gov.ng
Email Address: info@customs.gov.ng, pro@customs.gov.ng
- ★ **Nigeria Incentive-Based Risk Sharing System for Agricultural Lending**
Physical Address: Plot 1581 Tigris Crescent, Maitama District, Abuja 900221
Web Address: www.nirsal.com
- ★ **Nigerian Electricity Regulatory Commission**
Physical Address: Adamawa Plaza, Plot 1099, First Avenue, Off Shehu Shagari Way, Central Business District, Abuja
Web Address: www.nercng.org
Email Address: info@nerc.gov.ng
- ★ **Nigerian Export Processing Zone Authority**
Physical Address: 2 Zambezi Crescent, Cadastral Zone A6, off Aguiyi Ironsi Street, Maitama, Abuja
Web Address: www.nepza.gov.ng
Email Address: enquiries@nepza.gov.ng
- ★ **Nigerian Export Promotion Council**
Physical Address: Plot 424 Aguiyi Ironsi Street, Maitama, Abuja
Web Address: www.nepc.gov.ng
Email Address: ceo@nepc.gov.ng, enquiry@nepc.gov.ng, info@nepc.gov.ng
- ★ **Nigerian Investment Promotion Commission**
Physical Address: Plot 1181 Aguiyi Ironsi Street, Maitama District, Abuja
Postal Address: P.M.B. 381, Garki, Abuja
Web Address: www.nipc.gov.ng
Email Address: infodesk@nipc.gov.ng, osicinfodesk@nipc.gov.ng
- ★ **Nigerian Tourism Development Corporation**
Physical Address: Old Federal Secretariat, Area 1, Garki, Abuja
Web Address: www.tournigeria.gov.ng
Email Address: hello@tournigeria.gov.ng
- ★ **Oil & Gas Free Zone Authority**
Physical Address: Marble House, Federal Ocean Terminal (FOT), Rivers State
Postal Address: PMB 5474, Onne Port Complex, Rivers
Web Address: www.ogfza.gov.ng
Email Address: contact@ogfza.gov.ng



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About NIPC

NIPC was established by the NIPC Act to encourage, promote and coordinate investments in Nigeria. The Commission provides pre- and post-investment support services and operates through its Head Office in Abuja and 5 zonal offices in Enugu (South East & South South), Ibadan (South West), Jos (North Central), Kano (North West) and Maiduguri (North East).

NIPC Compendium Team:

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Ademola Adegbile	Isaac Idowu
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About FIRS

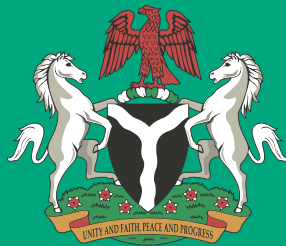
FIRS is charged with the control and administration of the different taxes and laws for the Federal Government and to account for all taxes collected. In particular, FIRS collects the following taxes: (a.) Petroleum Profits Tax (b.) Companies Income Tax (c.) Personal Income Tax (FCT residents, non-residents, members of the Nigerian Police and the Armed Forces, employees of the Federal Ministry of Foreign Affairs) (d.) Withholding tax from companies, residents of the FCT and non-residents (e.) Capital Gains Tax (corporations, FCT residents and non-residents) (f.) Stamp Duties (corporations and FCT residents) (g.) Education Tax (h.) Value Added Tax.

FIRS Compendium Team:

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Ahmed Mohammed	Nigerian Electricity Regulatory Commission
Federal Ministry of Health	Umar Mohammed
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	Osas' Damian Omorogbe



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奈及利亞 投資獎勵 措施綱要

奈及利亞
投資促進委員會
及
聯邦稅務總署



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奈及利亞投資促進委員會

及

聯邦稅務總署



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前 言

奈及利亞投資獎勵措施綱要由奈及利亞投資促進委員會以及聯邦稅務總署共同完成，並根據《奈及利亞投資促進法案》第 4 (i) 節規定發佈，其中要求奈及利亞投資促進委員會提供並宣傳適用於奈國投資者的最新投資獎勵措施。

綱要包含國家稅法中的財政激勵措施，以及適用於各產業的財政優惠，以上皆經聯邦政府批准，亦有法律文件支持。第一版內容是基於 2016 年財政政策編寫，涵蓋 5 大產業。

奈及利亞投資促進委員會 (NIPC) 與其他政府機構合作，以加深投資者對奈國投資機會的了解，並鼓勵國內外投資者對奈國投資，促進新的投資與投資額度。聯邦稅務總署 (FIRS) 負責確保準確收稅、管理及實施已公佈的減免或優惠政策，包括大多數在綱要中提到的獎勵措施。

隨著更多獎勵措施公佈，綱要將定期更新，以明確表達聯邦政府對奈及利亞投資者的承諾與支持。我們期望在日後的版本中擴大範圍及深度，歡迎各界提出建議，以改進第一期的內容與呈現形式。

若不是有工業貿易暨投資部長 Dr Okechukwu Enelamah、財政部長 Mrs Kemi Adeosun 以及國家工業貿易暨投資部長 Mrs Aisha Abubakar 的支持，就不會有這本綱要。

本綱要旨在提高各界對奈及利亞刺激投資措施以及相關管理機構的認識，也是作為明智投資決策的實用指南。

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Revenue House, 20, Sokode Crescent
Wuse Zone 5
Abuja

定 義

ACGS	農業貸款擔保計畫 (Agricultural Credit Guarantee Scheme)
CAC	企業事務委員會 (Corporate Affairs Commission)
CGTA	資本利得稅法案 (Capital Gains Tax Act) CAP. C1 LFN 2004
CKD	全散裝件 (Completely Knocked Down)
CITA	公司所得稅法案 (Companies Income Tax Act) CAP. C21 LFN 2004, 2007年修訂
DTA	雙重課稅協定 (Double Taxation Agreement)
ECC	出口信貸證書 (Export Credit Certificates)
EEG	擴大出口補助計畫 (Export Expansion Grant Scheme)
ELTS	西非國家經濟共同體貿易自由化計畫 (ECOWAS Trade Liberalization Scheme)
FBU	完全組裝 (Fully Built Unit)
FIRS	聯邦稅務總署 (Federal Inland Revenue Service)
FZO	自由貿易區 (關稅和其他費用) [Free Zone (Tariff and Other Charges) Order] 指令, 2015年
IDITRA	工業發展 (所得稅減免) 法案 [Industrial Development (Income Tax Relief) Act] , CAP. I7 LFN 2004
IPPA	投資促進暨保護協定 (Investment Promotion & Protection Agreement)
LFN	奈及利亞聯邦法律 (Laws of the Federation of Nigeria)
MIGA	多邊投資擔保計畫 (Multilateral Investment Guarantee Scheme)
NEPZA	奈及利亞出口加工園區管理局 (Nigerian Export Processing Zones Authority)
NEPZA Act	奈及利亞出口加工園區管理局法案 (Nigerian Export Processing Zones Authority Act) CAP. N107 LFN 2004
NIPC	奈及利亞投資促進委員會 (Nigerian Investment Promotion Commission)
NIPC Act	奈及利亞投資促進委員會法案 (Nigerian Investment Promotion Commission Act) CAP. N117 LFN.2004
OGFZA	石油和天然氣自由貿易區管理局 (Oil and Gas Free Zone Authority)
OGFZA Act	石油和天然氣自由貿易區法案 (Oil and Gas Export Free Zone Act) CAP. O5 LFN.2004
PITA	個人所得稅法案 (Personal Income Tax Act) CAP. P8 LFN 2004
PPTA	石油利得稅法案 (Petroleum Profit Tax Act) CAP. P13 LFN 2004
SKD	半散裝件 (Semi Knocked Down)
TIN	稅籍編號 (Tax Identification Number)
VAT	增值稅 (Value Added Tax)
VAT Act	增值稅法案 (Value Added Tax Act) , CAP. V1 LFN 2004

1 投資政策和保障

1.1 奈及利亞投資促進委員會法案

▶ 100% 所有權

奈及利亞投資促進委員會法案第 17 及 18 節[□] 寬全球任何領域的投資所有權，「投資負面表列」之國內外相關企業投資者除外。

「不准進口商品單」包括：

- (a) 武器、彈藥等生產；
- (b) 麻醉藥品及精神藥物生產及交易；
- (c) 軍事／準軍事服裝及裝備生產，包括警察、海關、移民和監獄管理的相關用品；以及
- (d) 聯邦執委會將不時新增其他商品。

▶ 特殊獎勵措施

NIPC Act 第 22 節授權奈及利亞投資促進委員會接洽相關政府機構，針對戰略或重大投資商討特殊獎勵措施。

▶ 資本及利潤自由移轉

奈及利亞投資促進委員會法案第 24 節規定[□] 適用本法案的外國企業投資者得透過可自由兌換通貨的授權經銷商，得享有無條件資金自由轉移，其中包括：

- (a) 投資所得股息或利潤（扣除稅款）；
- (b) 債權服務機構的外貸款項；以及
- (c) 收益匯款（扣除所有稅款）、企業買賣清算或任何投資相關的其他債務。

▶ 防止國有化及徵收

奈及利亞投資促進委員會法案第 25 節保障投資者免受國有化及徵收影響。若出於國家利益或公共目的進行收購，投資者有權：

- (a) 得到合理及充足的賠償金；
- (b) 要求法庭判定投資者利益或應得賠償金額的權利；以及
- (c) 立即獲得足額賠償金，亦能以可兌換通貨將賠償款匯出。

▶ 訴諸國際仲裁

奈及利亞投資促進委員會法案第 26 節授權外國投資者透過國際仲裁機制解決糾紛。對糾仲裁程序出現分歧時，可訴諸國際投資糾紛解決中心之仲裁規則。

1.2 國際投資協定

▶ 雙重課稅協定

雙重課稅協定消除對所得以及資本利得的雙重徵稅。**資本利得稅法案第 41 節**規定，個人所得稅法案第38節及公司所得稅法案第 45 節中指定的協定均為有效資本利得稅，前提是該協定必須（以任何方式）減免本節的奈及利亞應稅資本利得。

合作伙伴：比利時、加拿大、中國、捷克、法國、義大利（僅限航空和運輸公司）、巴基斯坦、菲律賓、羅馬尼亞、斯洛伐克、南非、荷蘭、英國。

▶ 投資促進暨保護協定

投資促進暨保護協定鼓勵參與國的個人或企業推動及保障互惠投資。

投資促進暨保護協定為外國投資提供最低限度保護。

合作伙伴：中國、芬蘭、法國、德國、義大利、韓國、荷蘭、羅馬尼亞、新加坡、南非、西班牙、瑞典、瑞士、台灣、英國。

▶ 西非國家經濟共同體貿易自由化計畫

西非國家經濟共同體條約是由西非 15 個國家共同執行的多邊協議，旨在促進及加快各地的經濟和社會發展。繼條約之後，西非國家經濟共同體設立了西非經共體貿易自由化計畫，以此作為操作工具，推動及促進當地貿易。

計畫規定：

(a) 取消成員國之間生產及流通進出口貨物的關稅；以及

(b) 取消成員國之間的非關稅障礙，以促進貨物及服務在各國間自由流通。

合作夥伴：貝南、布吉納法索、維德角、象牙海岸、甘比亞、迦納、幾內亞、幾內亞比索、賴比瑞亞、馬利、尼日、奈及利亞、塞內加爾、獅子山、多哥

▶ 大英國協稅收減免

奈及利亞是大英國協成員國，亦為促進成員國關係的獨立政策一員，故**奈國公司所得稅法案第 44 節**規定，在英聯邦國家賺取利潤後可獲稅款減免，於奈及利亞則有責任課稅。

奈及利亞企業應受大英國協稅率約束，其上限為奈及利亞稅率的一半。

行政機關：

- 聯邦稅務總署

資格：

- i. 受大英國協國家及愛爾蘭共和國法規互相保護；以及
- ii. 所有根據本節申請的稅收減免應在該課稅年度結束後六年內提出。

2 一般稅務獎勵措施

多條法規中均含有不同形式的稅務獎勵措施，例如減免、抵免、豁免、抵減、減稅/租稅假期、退稅等。以下項目已根據基本法條進行分類。

2.1 稅務獎勵措施：個人所得稅法案

行政機關：

- 聯邦稅務總署
- 各州稅務局

▶ 奈及利亞境外所得稅額扣抵

個人所得稅法案第 11 節：自奈及利亞政府批准管道獲取境外所得者，得扣抵應付稅款，但扣抵稅額不得超過該課稅年度的總稅額，而引進奈及利亞的境外所得收入將納入國內應課稅收入總額。

▶ 合併抵減

個人所得稅法案第 33 (1) 節 許最高 N200,000 的合併免稅，最低稅額為總收入 1%，以較高金額為準，餘額應以本法附表六之收入表納稅。

▶ N30,000 或以下之所得不需填寫稅單

個人所得稅法案第 43 條：在任何課稅年度，若就業為唯一收入來源，而所得為 N30,000 或以下，便不需提交結算申報。

▶ 所得豁免

個人所得稅法案第 19 (1) 節 在該法附表三中明列免稅所得。

▶ 銀行發放之貸款利息豁免

個人所得稅法案第 19 (7) 節 規定，銀行向從事以下產業之人士發放任何貸款之利息可獲豁免：

- (a) 農業貿易或事業；以及
- (b) 本地廠房建造或機器設置。

▶ 股利豁免

個人所得稅法案附表三 列明可豁免個人所得稅的收入來源，其中第 25 項免除了部分股息收入：

- (a) 奈及利亞之註冊公司向個人支付的股息，前提為：
 - 股息全數以外幣支付，或以 1987 年 1 月 1 日至 1992 年 12 月 31 日期間引進奈及利亞之資產支付；以及
 - 接受股息者擁有至少一成的股本。
- (b) 前項 1) 所提及的豁免，係於奈及利亞開展實際貿易或業務並引入新資本後，股息免稅期應在隨後一個課稅年度開始。若在奈及利亞從事農業生產、奈及利亞農產品加工或石油化學產品及液化天然氣生產，免稅期應持續五年。其他情況下，免稅期應以三年為限。

2.2 稅務獎勵措施：資本利得稅法案

行政機關：

- 聯邦稅務總署

適用稅率：10%

▶ 退休收益計畫豁免

資本利得稅法案第 28 節：應計所得的利得不屬於應稅所得：

- (a) 個人所得稅法案第 20 節批核的養老基金（退休或福利基金）；
- (b) 根據奈及利亞僱員法案或規章制定的國家公積金或其他退休計畫；
- (c) 個人所得稅法案附表三第 (w) 項豁免的基金；以及
- (d) 養老基金的變賣權及應付款項。

▶ 證券、股票及股份所得利得豁免

資本利得稅法案第 30 節：□ 賣奈及利亞政府證券、股票及股份而產生的利得不屬於應稅所得。

▶ 收購、吸收或合併產生的利得免稅額

資本利得稅法案第 32 節：收購股份而產生的利得，該公司因被收購、吸收或合併而失去有限公司的身分，前提是未就股份進行現金交易。

▶ 收益再投資豁免

資本利得稅法案第 33 節：□ 託基金的單位持有人因變賣證券而獲利，只要將報酬再投資即無須繳稅。

▶ 雙重課稅減免

資本利得稅法案第 41 節：個人所得稅法案第38節及公司所得稅法案第 45 節中指定的協定均為有效資本利得稅，前提是該協定必須（以任何方式）減免本節的奈及利亞應稅資本利得。

2.3 稅務獎勵措施：公司所得稅法案

適用稅率：30%

▶ 先鋒計畫

根據工業發展（所得稅減免）法案，核定為「先鋒產業/產品」之產業/產品應

- (a) 獲得為期三年的所得稅減免，可連續兩次延長一年或一次性延長兩年（**工業發展（所得稅減免）法案第 10 (2) (a) (b) 節**）
- (b) 先鋒公司在先鋒計畫期間以免稅所得支付的股息均可獲得稅款豁免（**工業發展（所得稅減免）法案第 17 (3) 節**）
- (c) 稅款減免期間的損失可撥到減免期結束後第一天，以抵銷減免期後的利潤。

行政機關：

- 奈及利亞投資促進委員會
- 工業貿易暨投資部工業監察處
- 聯邦稅務總署

資格：

- i. 必須在進行業務活動的第一年內提出申請。
- ii. 申請人從事之活動必須與列表的先鋒產業與產品相關。請參考奈及利亞投資促進委員會網站上的先鋒產業與產品核定列表。
- iii. 超過一億奈拉（N100 million）的非流動有形資產即符合規定。
- iv. 申請人必須證明活動（項目）將對奈及利亞有實質影響，其中包括經濟多元化及成長、產業發展、就業、技術及科技轉移、出口發展和進口替代。
- v. 申請人必須提供符合法律與法規的證明文件。
- vi. 申請人必須按時支付全額規費。
- vii. 先鋒計畫期間，申請人必須每年向奈及利亞投資促進委員會提交一份績效報告，以便監察和評估。

申請準則請見奈及利亞投資促進委員會網站

▶ 債券和短期證券利息、變賣政府及公司證券

2011 年公司所得稅（債券和短期政府證券豁免）指令規定，從以下途徑賺取的利息可獲豁免：

- i. 國庫券及本票等短期聯邦政府證券
- ii. 由聯邦／州／地方政府及相關機構發行的債券
- iii. 法人團體（包含超國家）發行的債券

自 2011 年開始的免稅待遇可持續 10 年，聯邦政府發行的債券除外。

債券利息

行政機關：

- 聯邦稅務總署

▶ 貸款利息豁免

公司所得稅法案第 11 (2) 節規定，若銀行向從事以下產業之公司發放任何貸款，從中所得利息可獲稅務豁免：

- (a) 農業貿易或事業；或
- (b) 本地廠房或機器建造；或
- (c) 為家庭代工提供營運資金。

行政機關：

- 聯邦稅務總署

資格：

- i. 延遲還貸期不得少於 18 個月；以及
- ii. 貸款利率不得超過放貸款的基本貸款利率。

▶ 利潤豁免

公司所得稅法案第 23 (1) 節：下列公司的利潤可獲稅務豁免：

- (a) 法定或已註冊的互助協會，前提是所得利潤並非來自該協會的貿易或業務；
- (b) 根據相關法規或法律註冊的合作社；
- (c) 從事具公眾性質的基督教、慈善或教育活動；
- (d) 以促進體育活動為目的；
- (e) 根據工會法註冊的工會；
- (f) 單位信託基金分配的股息；
- (g) 根據奈及利亞州政府頒佈之地方政府法律或法令設立的法人團體；
- (h) 法人團體作為根據法令設立的採購機構，而且有權通過買賣（無論是否用作出口）獲取從奈及利亞出口的商品；
- (i) 根據任何一州的法律設立之公司或企業，其目的應為促進國內經濟發展；
- (j) 若沒有本項，非奈及利亞本土公司只要把所屬資產引進奈及利亞或在奈及利亞獲得資產，便應繳稅。
- (k) 從非奈及利亞本土公司獲取的股息、利息、租金或權利金，而且須由奈及利亞政府核准的管道引進奈及利亞；
- (l) 外國非本土公司的存款帳戶利息；
- (m) 在奈及利亞的外幣戶籍帳戶利息；
- (n) 在製造業小型公司經營頭五年間從該公司獲得的股息；
- (o) 投資全面出口導向型企業所獲得的股息；
- (p) 任何出口本土貨物的奈及利亞公司；
- (q) 專為出口產品製造業生產的公司；
- (r) 在出口加工園區或自由貿易港區設立的公司。

行政機關：

- 聯邦稅務總署

▶ 研究及開發減稅

公司所得稅法案第 26 節規定，為了查明所有公司在任何時期自本法規定之應稅來源獲得的利潤或損失，根據本節或公司所得稅法案第 25 節進行任何減稅前，若查明金額不超過該公司於該年度所得利潤總額的 10%，應進行減稅。

從事商業化研究及開發活動的公司或其他組織，應就符合資格的研究及開發支出獲得 20% 的投資稅額抵減。

行政機關：

- 聯邦稅務總署

▶ 重建投資寬免

公司所得稅法案第 32 節規定，公司的裝置和設備之實際支出可獲 10% 投資寬免，另外設置法案附表二列出的初期免稅額。

行政機關：

- 聯邦稅務總署

▶ 農村投資寬免

公司所得稅法案第 34 節規定，若公司為了貿易或商業目的，把資本花費於提供電力、水或柏油路，便可根據附表二享有額外稅項寬免，其適用稅率如下：

無任何設施	100%	無水	30%
無電力	50%	無柏油路	15%

行政機關：

- 聯邦稅務總署

資格：

- i. 公司地點於政府提供的同類型設施必須距離至少 20 公里；
- ii. 適用第 32 節規定的重建投資寬免者，便不適用於此款；
- iii. 寬免只適用於此類投資（設施）完成第一年內的利潤。

▶ 天然氣利用：投資寬免

利用天然氣（下游企業）的公司可獲 35% 的額外投資寬免（不應降低資產價值），以替代 39 (b) 節規定的初期免稅期。

行政機關：

- 聯邦稅務總署

資格：

申請寬免之公司不得在免稅期內同時申請股息免稅

▶ 天然氣利用：加速資本寬免

公司所得稅法案第 39 (c) 節規定，利用天然氣（下游企業）的公司，在免稅期過後可獲加速資本寬免，具體如下：

- i. 對於廠房和機器的投資，每年可享 90% 稅務寬免及 10% 留存。
- ii. 15% 格外額外投資減免，其中不應降低資產價值。

行政機關：

- 聯邦稅務總署

▶ 天然氣利用：免稅股息

公司所得稅法案第 39 (d) 節規定，從事天然氣利用之公司（下游企業）在免稅期內可獲得免稅股息。

行政機關：

- 聯邦稅務總署

資格：

- i. 企業應以外幣投資；或
- ii. 免稅期間所引進的廠房和機器不應低於公司股本的 30%

▶ 天然氣利用：利息扣減

公司所得稅法案第 39 (e) 節規定，若事前獲得石油資源部批准，天然氣項目的貸款應予利息扣減。

行政機關：

- 聯邦稅務總署

▶ 投資稅減免

公司所得稅法案第 40 節規定，若公司為了貿易或商業目的，把資本花費於提供電力、水、柏油路或電話，便可按以下支出比率獲得投資稅減免：

無任何設施	100%	無水	30%
無電力	50%	無柏油路	15%

行政機關：

- 聯邦稅務總署

資格：

- i. 公司地點於政府提供的同類型設施必須距離至少 20 公里；
- ii. 減免措施應針對每年在每項設施所花費的支出
- iii. 一家公司申請投資稅減免的時間不得多於三年；以及
- iv. 已參與先鋒計畫之公司不得申請減免。

▶ 營業額低於 100 萬奈拉的公司可享 20% 所得稅率

公司所得稅法案第 40 (6) 節 規定，從事農業、製造業、固態礦產或全面出口貿易等優先產業之公司在營運首五年內，若營業額低於一百萬奈拉，得以按 20% 的較低稅率繳納。

行政機關：

- 聯邦稅務總署

2.4 稅務獎勵措施：增值稅法案

適用稅率： 5%

▶ 增值稅豁免

增值稅法案第 2 & 3 節 表一列出了豁免增值稅的商品及服務：

第一部分、商品

- (a) 醫療商品及藥品；
- (b) 基本食品；
- (c) 書籍及教材；
- (d) 嬰兒用品；
- (e) 肥料、本地生產的農業及家禽藥品、農業機器及運輸設備；
- (f) 所有出口品；
- (g) 用於出口加工園區的進口裝置及機器；
- (h) 石油下游產業為利用天然氣而購置的廠房、機器及設備；以及
- (i) 為農業購入的拖拉機、犁、農業設備和工具。

第二部分、服務

- (a) 醫療服務；
- (b) 社區銀行、人民銀行及抵押貸款機構提供之服務；
- (c) 教育機構進行的教育性戲劇及表演；以及
- (d) 所有出口服務

行政機關：

- 聯邦稅務總署

▶ 股票交易佣金豁免

增值稅法案附表一第二部分的增值稅（證券交易所交易的佣金豁免）指令於 2014 年修訂。該指令的有效期為 5 年。

來自以下途徑的佣金可獲增值稅豁免：

- (a) 按股票交易額獲利；
- (b) 應向證券交易委員會支付之獲利；
- (c) 應向奈及利亞證券交易所支付之獲利；以及
- (d) 應向中央證券結算系統公司支付之股票。

行政機關：

- 聯邦稅務總署

3 特定行業獎勵措施

3.1 農業／農業相關產業

政府部門：聯邦農業和農村發展部

▶ 加強資本寬免（折舊稅）制度

- (a) 根據**公司所得稅法案第 24 項表一、二中的附表二**規定，合資格的支出可於該年度享有 95% 資本寬免。
- (b) 根據**公司所得稅法案第 24 (7) 項**全面從事農業活動的公司有權獲得不受限制的資本寬免。
- (c) 全面從事農業活動的公司有權無限期地結轉未使用的資本寬免。

行政機關：

- 聯邦稅務總署

▶ 農業貸款擔保計畫基金：最高75%的貸款擔保

為提升農業之銀行信用，任何銀行為特定農業用途而發放貸款，本基金均可提供利息及本金的還款擔保。

行政機關：

- 奈及利亞農業借貸風險共用體系
- 商業銀行

資格：

申請人申請貸款之目的必須與以下項目相關：

- i. 建立或管理用於生產橡膠、油棕、可可、咖啡、茶以及類似作物的農園
- ii. 種植或生產穀類作物、塊莖及各種水果、棉花、豆類、花生、乳木油果、芝麻、蔬菜、鳳梨、香蕉及大蕉
- iii. 畜牧業

▶ 最低企業所得稅豁免

公司所得稅法案第 33 (3) a 節規定，從事農業貿易的公司得以豁免所得最低稅額。

行政機關：

- 聯邦稅務總署

▶ 無限期結轉損失

公司所得稅法案第 31 (3) 節許從事農業貿易或事業的公司無限期結轉損失。

行政機關：

- 聯邦稅務總署

3.2 固態礦產

政府部門：聯邦礦業和鋼鐵開發部

▶ 公司所得稅豁免

公司所得稅法案第 36 節規定，從事固態礦產開採的新公司在經營頭三年內可獲稅務豁免。

行政機關：

- 聯邦稅務總署

▶ 95% 加速資本寬免

根據公司所得稅法案附表二在運用資產的第一年，符合資格的資本支出可獲 95% 加速資本寬免。

行政機關：

- 聯邦稅務總署

資格：

符合資格之資本花費在礦業的所有公司

3.3 製造業

政府部門：聯邦工業、貿易和投資部

▶ 木薯加工業適用之利息返還計畫基金

從事木薯生產及加工的企業向參與農業貸款擔保計畫的銀行借貸後可退還 60% 利息

行政機關：

- 奈及利亞農業借款風險共用體系
- 奈及利亞中央銀行

資格：

i. 奈及利亞農業貸款風險分享系統核准的投資者事業計畫
ii. 有能力償還農業貸款擔保計畫的貸款

3.4 觀光／餐旅業

政府部門：聯邦資訊和文化部

部門監管機構：奈及利亞觀光發展協會

▶ 25% 可轉換貨幣之收益免稅

公司所得稅法案第 37 節規定，可轉換貨幣之收益必須來自旅客，此收益須存入準備金中，在 5 年內用於建設或擴建新的酒店、會議中心和設備，以促進旅遊發展。

行政機關：

- 聯邦稅務總署

3.5 石油和天然氣

政府部門：聯邦石油資源部

部門監管機構：石油資源部

▶ 已核准的石油公司權利金累進稅率

已核准的石油公司權利金累進稅率

- (a) 陸上生產 - 20%
- (b) 於水深不超過100米的領海及陸棚區域生產 - 18.5%
- (c) 於水深超過100米的領海及陸棚區域生產 - 16.67%
- (d) 對於離岸深海區作業的生產分享契約，權利金稅率為：

水深不超過200公尺	16.67%	水深800至1,000公尺	4%
水深201至500公尺	12%	水深超過1,000公尺	0%
水深201至800公尺	8%		

深海石油管理及內陸盆地生產分享法案第 5 節石油法案 CAP. D3 LFN 於 2004 年修訂，規定深海契約的權利金稅率

行政機關：

- 聯邦稅務總署

▶ 投資稅貸款寬免

石油利得稅法案第 22 節：根據生產分享契約的規定發放投資稅貸款寬免

生產分享契約生效期間，生產分享區適用之投資稅貸款寬免稅率為應稅所得的 50%。

行政機關：

- 聯邦稅務總署

資格：

- i. 所有在 1993 年與奈及利亞國營石油公司簽訂生產分享契約（用於離岸深海區石油探勘和生產）的原油生產公司都適用於此獎勵措施，自 1999 年開始實施。
 - ii. 生產分享契約生效期間，相關公司均可享受此寬免。
 - iii. 計算應付稅款時，投資稅貸款應全數應用在生產分享區的石油業務上，因此評稅總額減去投資稅貸款的總額即應稅金額。
- 奈及利亞國營石油公司和原油生產公司應按照石油利潤的分成比例來分配應稅金額。

▶ 獲准扣除額

應稅金額是指扣除**石油利得稅法案第 10 節**規定的獲准扣除額後支付的稅額。

獲准扣除額是作為收益支出而非留抵稅額，並且全數在石油業務中產生。

行政機關：

- 聯邦稅務總署

資格：

獲准扣除額包括：

- i. 在業務期間內，為免石油業務造成的地面或其他類似干擾，國際石油公司為佔用相關土地或建築物支付的石油探勘許可證或石油開採租賃租金。
- ii. 國際石油公司在業務期間內支付的所有不具生產力租金。
- iii. 公司在業務期間把天然氣出售並實際交付予奈及利亞國營石油公司、售予其他買家或客戶、或以任何其他商業方式變賣天然氣而產生的專利權利金。
- iv. 公司在業務期間於奈及利亞開採原油或以套管頭石油精而產生的專利權利金。
- v. 國際石油公司在業務期間因購置所需機器、設備或貨物，而需向奈及利亞聯邦政府支付的債務，例如關稅、消費稅等。
- vi. 公司借貸所產生的利息，前提是董事會認證該應付利息來自開展石油業務的資本。

4 關稅獎勵措施

行政機關：

- 奈及利亞財政部
- 聯邦稅務總署
- 奈及利亞關務署

▶ 農業：農業、農工業及農業加工

HS（國際商品統一分類制度）代號 84、85 及 90 的農業設備及機器為 0% 進口關稅
歸類在 HS 代號 94.06 農產設備的溫室設備為 0% 進口關稅率

▶ 農業：農業商品

HS 1006.20.00.00 的去殼糙米為 10% 進口關稅率及 20% 的稅

▶ 交通運輸：航空業

HS 代號 88 的商用飛機為 0% 進口關稅，只適用於已註冊商用飛機企業

▶ 電力：發電、配電與輸電

電力產業中 HS 代號 84、85 及 90 的設備及機器為 0% 進口關稅

▶ 固態礦產：礦物開採

礦物開採產業中 HS 代號 84、84 及 90 的設備及機器為 0% 進口關稅

▶ 製造業：砂糖加工

HS 1701.11.00.00 – 1701.12.00.00 用於本地加工的進口原料糖為 5% 進口關稅及 5% 稅費，只適用於與政府簽訂食糖發展向後整合計畫的糖廠

▶ 製造業：鋼鐵

HS 7207.11.00.00 及 7207.19.00.00 進口鋼胚為 0% 進口關稅率
HS 代號 72.08 進口熱軋鋼板／鋼捲為 0% 進口關稅率

▶ 製造業：汽車設計及發展

裝配廠輸入的特許完全組裝為 35% 進口關稅及 0% 稅費；2016-2018 年間，HS 代號 87.03 的整車進口相當於該汽車輸入的完全散裝組裝／部分散裝組裝。2019-2024 年間，半數完全散裝組裝／部分散裝組裝。

裝配廠輸入的整車進口為 20% 進口關稅及 0% 稅費；2016-2018 年間，HS 代號 87.02、87.04、87.05、87.06、87.07 及 87.16 的整車進口之商用車相當於該汽車的完全散裝組裝／部分散裝組裝。2019-2014 年間，完全散裝組裝／部分散裝組裝的一半。

本土輪胎製造廠為 5% 進口稅率；自開始生產日期的兩年內，進口輪胎相當於生產的兩倍。

▶ 關稅獎勵措施的一般性條件

- 公司事務委員會註冊證明；
- 守法納稅並持有稅籍編號；以及
- 相關部門的證明（如適用）— 農業、汽車、溫室及電力。

5 出口獎勵措施

5

政府部門：聯邦工業、貿易和投資部

監管機構：奈國出口促進委員會

▶ 擴大出口補助計畫

奈及利亞聯邦法律 1992 年的出口（獎勵及綜合條款）法案第 65 章 E19 規定裝運後的獎勵，旨在提高奈及利亞產品和商品的競爭力，擴大國家非石油出口商品的出口量及出口額。

申請擴大出口補助計畫效期

- 自出口日計算，符合資格的出口交易必須在 300 天內把收益全數調回本國，而且須經過擴大出口補助計畫執行委員會核定。

獎勵率

- 計畫採用「加權資格標準」來評估申請
- 加權資格標準分成四個等級：15%、10%、7.5%、5%

資格標準	門檻	加權
當地加值	30%	20%
當地成分	70%	20%
就業機會（奈及利亞人）	500	10%
出口增長	5%	35%
資本投資	10%	15%

出口信貸證書

計算補助金後應向收款人發放稱為出口信貸證書的可轉讓扣抵稅額，出口信貸證書可用於支付所有聯邦政府的稅項，例如公司所得稅、加值稅、代扣所得稅。

行政機關：

- 奈國出口促進委員會

資格：

出口商必須：

- 已在公司事務委員會註冊；
- 已在奈國出口促進委員會註冊；
- 本為奈及利亞原產品的製造商或商家，並以出口市場為目標；
- 進行正式出口後把出口收益調回奈及利亞的國內帳戶，並已得到奈及利亞中央銀行的核實；以及
- 向奈及利亞出口促進會提交基準資料，包括已審計的財務報表、經營能力資料和擴大出口計畫。

6 經濟特區

6.1 出口加工園區獎勵措施

政府部門：工業貿易暨投資部

監管機構：出口加工園區管理局

▶ 出口加工園區獎勵措施

經奈及利亞出口加工園區管理局根據奈及利亞出口加工園區管理局法案核定並在批准區域裡營運的企業：

- (a) 100% 外籍投資所有權；
- (b) 外國投資者可以自由移轉資本及利潤；
- (c) 在建造階段免收土地租金，此階段結束後應支付租金；
- (d) 所有企業，包括在出口加工園區營運的外國公司及個人，都可享用聯邦、各州和地方政府的完整租稅假期；
- (e) 輸入用於再出口貨物的原材料時可享受稅金及免除消費稅；
- (f) 豁免所有進出口許可證；以及
- (g) 豁免園區營運公司的所有外派人士配額。

▶ 100%資本寬免

公司所得稅法案第 35 (1) 節規定，若公司為了在出口加工園區進行已核准的製造活動，把資本用於符合資格的建築物和廠房設備上，應在任何課稅年度享有 100% 資本寬免。

行政機關：

- 聯邦稅務總署

資格：

根據本款享有資本寬免的公司不得獲得本法案規定的投資寬免

▶ 在關稅領域無限制地銷售產品

在出口加工園區營運的企業可將園區裡生產、組裝或包裝的產品出口至奈及利亞關稅領域，貨物出口率可高達 100%

行政機關：

- 奈及利亞關務署

資格：

- i. 須持有效許可證，並按時支付相關關稅；以及
- ii. 若在園區裡組裝或包裝的禁止入口貨物未達 35% 的當地加值要求，則不得輸入關稅領域。

▶ 出口加工園區允許的活動

- (a) 商品及服務製造；
- (b) 倉儲貨運代理及通關；
- (c) 處理免稅貨物（轉運、分類、銷售、包裝等）；
- (d) 銀行、證券交易所及其他金融服務；保險及再保險；
- (e) 進口用於特別服務、展覽和宣傳的商品；
- (f) 國際商業仲裁服務；以及
- (g) 與整合區相關的活動。

6.2 石油及天然氣自由貿易區獎勵措施

政府部門：工業貿易暨投資部

監管機構：石油和天然氣自由貿易區管理局

▶ 石油及天然氣自由貿易區獎勵措施

經石油和天然氣自由貿易區管理局根據石油和天然氣自由貿易區法案核定並在批准區域裡營運的企業：

- (a) 100% 外籍投資所有權；
- (b) 外國投資者可以自由移轉資本及利潤；
- (c) 在建造階段免收土地租金，此階段結束後應支付租金；
- (d) 所有企業，包括在石油和天然氣自由貿易區營運的外國公司及個人，都可享用聯邦、各州和地方政府的完整租稅假期；
- (e) 輸入用於再出口貨物的原材料時可享免稅金及免除消費稅；
- (f) 豁免所有進出口許可證；以及
- (g) 豁免自由貿易區營運公司的所有外派人士配額。

▶ 100%資本寬免

公司所得稅法案第 35 (1) 節規定，若公司為了在出口加工園區進行已核准的製造活動，把資本用於符合資格的建築物 and 廠房設備上，應在任何課稅年度享有 100% 資本寬免。

行政機關：

- 聯邦稅務總署

資格：

根據本款享有資本寬免的公司不得獲得本法案規定的投資寬免

▶ 在關稅領域無限制地出口

石油和天然氣自由貿易區管理局第一部分 3.7 規定，在自由貿易區製造、組裝和預先包裝的任何產品或商品可無限制地出口至關稅領域。

行政機關：

- 奈及利亞關務署

資格：

- i. 須持有效許可證，並按時支付相關關稅；
- ii. 若在園區裡組裝或包裝的禁止入口貨物未達35%的當地加值要求，則不得輸入關稅領域。

▶ 75%退稅

2015 年的自由貿易區指令規定，在石油和天然氣自由貿易區加工的原材料可獲 75% 退稅。

行政機關：

- 石油和天然氣自由貿易區管理局
- 奈及利亞關務署

資格：

持有石油和天然氣自由貿易區管理局核發的相關執照。

- ★ **農業銀行**
地址：Yakubu Gowon Way, Kaduna
網址：www.boanig.com
- ★ **工業銀行**
地址：Plot 259, Zone AO, Off Herbert Macaulay Way, Behind Unity Bank, Central Business District, Abuja
網址：www.boi.ng
- ★ **奈及利亞中央銀行**
地址：Head Office, Plot 33, Abubakar Tafawa Balewa Way, Central Business District, Cadastral Zone, Abuja
郵寄地址：P.M.B. 0187, Garki, Abuja
網址：www.cbn.gov.ng
電子信箱：info@cenbank.org
- ★ **聯邦稅務總署**
地址：Revenue House, 20, Sokode Crescent, Wuse Zone 5, Abuja
網址：www.firs.gov.ng
電子信箱：enquiries@firs.gov.ng
- ★ **聯邦農業和農村發展部**
地址：1, Capital Drive, Area 11, FCDA, Garki, Abuja
網址：www.fmard.gov.ng
電子信箱：adm@fmard.gov.ng、servicom@fmard.gov.ng
- ★ **奈及利亞財政部**
地址：Ahmadu Bello Way, Central Business District, Abuja
郵寄地址：PMB 14, Abuja
網址：www.finance.gov.ng
- ★ **聯邦衛生部**
地址：New Federal Secretariat Complex, Phase III, Ahmadu Bello Way, Central Business District, Abuja
網址：www.health.gov.ng
電子信箱：info@health.gov.ng
- ★ **工業貿易暨投資部**
地址：Old Federal Secretariat, Area 1, Garki District, Abuja
郵寄地址：P.M.B. 88 Garki, Abuja
網址：www.fmiti.gov.ng
- ★ **聯邦資訊和文化部**
地址：Radio House, Area 11, Garki, Abuja
網址：www.fmic.gov.ng
- ★ **聯邦電力暨住宅部**
地址：Federal Ministry of Power, Works & Housing Headquarters, Mabushi, Abuja.
網址：www.pwh.gov.ng
電子信箱：info@pwh.gov.ng
- ★ **聯邦石油資源部**
地址：NNPC Towers, Block D, Central Business District, Abuja
郵寄地址：P. M. B. 449, Abuja
網址：www.petroleumresources.gov.ng
- ★ **國家汽車設計和發展委員會**
地址：13 David Ejoor Street, Gudu District, Abuja
網址：www.naddc.gov.ng
電子信箱：contact@naddc.gov.ng
- ★ **奈及利亞糖業發展委員會**
地址：Sugar House, 45 Oro-ago Crescent, Off Muhammadu Buhari Way, Abuja
郵寄地址：P.M.B. 299 Garki, Abuja
網址：www.nsd.gov.ng
電子信箱：contact@nsdc.gov.ng
- ★ **奈及利亞關務署**
地址：Headquarters Abidjan Street, Wuse Zone 3, Abuja
郵寄地址：P.M.B. 26, Wuse, Abuja
網址：www.customs.gov.ng
電子信箱：info@customs.gov.ng、pro@customs.gov.ng
- ★ **奈及利亞農業借款風險共用體系**
地址：Plot 1581 Tigris Crescent, Maitama District, Abuja 900221
網址：www.nirsal.com
- ★ **奈及利亞電力法規委員會**
地址：Adamawa Plaza, Plot 1099, First Avenue, Off Shehu Shagari Way, Central Business District, Abuja
Plot 1099, First Avenue, Off Shehu Shagari Way, Central Business District, Abuja
網址：www.nercng.org
電子信箱：info@nerc.gov.ng
- ★ **奈及利亞出口加工園區管理局**
地址：2 Zambezi Crescent, Cadastral Zone A6, off Aguiyi Ironsi Street, Maitama, Abuja
網址：www.nepza.gov.ng
電子信箱：enquiries@nepza.gov.ng
- ★ **奈及利亞出口促進委員會**
地址：Plot 424 Aguiyi Ironsi Street, Maitama, Abuja
網址：www.nepc.gov.ng
電子信箱：ceo@nepc.gov.ng、enquiry@nepc.gov.ng、info@nepc.gov.ng
- ★ **奈及利亞投資促進委員會**
地址：Plot 1181 Aguiyi Ironsi Street, Maitama District, Abuja
郵寄地址：P.M.B. 381, Garki, Abuja
網址：www.nipc.gov.ng
電子信箱：infodesk@nipc.gov.ng、osicinfodesk@nipc.gov.ng
- ★ **奈及利亞觀光發展協會**
地址：Old Federal Secretariat, Area 1, Garki, Abuja
網址：www.tournigeria.gov.ng
電子信箱：hello@tournigeria.gov.ng
- ★ **石油和天然氣自由貿易區管理局**
地址：Marble House, Federal Ocean Terminal (FOT), Rivers State
郵寄地址：PMB 5474, Onne Port Complex, Rivers
網址：www.ogfza.gov.ng
電子信箱：contact@ogfza.gov.ng

致 謝

此份綱要為奈及利亞投資促進委員會和聯邦稅務總署共同彙編而成，Oladipupo Baruwa 先生負責指導投資促進委員會，而戰略溝通實驗室的組長 Reuben Kifasi 先生則是領導整個委員會；Olufemi Olarinde 先生負責指導聯邦稅務總署、稅務政策和諮詢部部長 Peter Olayemi 先生則是領導整個稅務總署。

關於奈及利亞投資促進委員會

奈及利亞投資促進委員會根據奈及利亞投資促進委員會法案成立，旨在鼓勵、促進和協調奈國的投資。委員會提供投資前後的相關支持服務，並透過阿布札總部和其他五地的辦事處營運，五地分別為埃奴古（東南部、南部）、伊巴丹（西南部）、約斯（中北部）、卡諾（西北部）和邁杜古利（東北部）。

奈及利亞投資促進委員會綱要團隊：

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Mutawalli Kukawa	Reuben Kifasi

關於聯邦稅務總署

聯邦稅務總署負責為聯邦政府控管不同稅務和法律，以及核算稅收。聯邦稅務總署主要負責以下稅務：(a.) 石油利得稅 (b.) 公司所得稅法 (c.) 個人所得稅（聯邦首都行政區居民、非居民、奈及利亞警察／武裝部隊成員、奈及利亞外交部僱員）(d.) 來自公司、聯邦首都行政區居民及非居民的預扣稅 (e.) 資本利得稅（企業、聯邦首都行政區居民及非居民）(f.) 印花稅（企業及聯邦首都行政區居民）(g.) 教育稅 (h.) 加值稅

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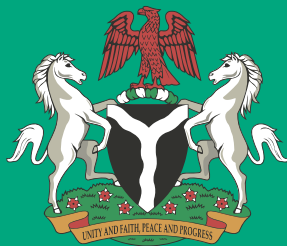
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