



Plateau State 2024 Investment Incentives (Federal and State)

S N	Name and Title of Incentive including the Law	Description of Business Incentive	Year Introduced	Legal Document / Legal Reference Instrument	Incentive Duration or Mode	Sector	Federal / State Level	Implementing Agency / Competent Authority	Eligibility / Qualification Criteria	Awarding Agency / Authority	Number of Incentive Recipients in 2024
1	Plateau State Presumptive Tax Incentive under Plateau State Revenue Consolidation Law, 2020	Simplified presumptive tax band for small businesses.	2020	Plateau State Revenue Consolidation Law, 2020	Annual	MSMEs, Trade, Services	State	Plateau State Internal Revenue Service	Small businesses within approved presumptive tax bands	Executive Chairman, PSIRS	1
2	Plateau State Consolidated Demand Notice Incentive	Harmonised billing of taxes, levies and charges.	2020	Plateau State Revenue Consolidation Law, 2020	Annual	All sectors	State	Plateau State Internal Revenue Service	Registered businesses in Plateau State	Executive Chairman, PSIRS	1
3	Plateau State One-Stop Investment Centre Facilitation Incentive	Investor facilitation and approvals.	2021	Plateau State One-Stop Investment Centre Guidelines	Continuous	All sectors	State	Plateau State One-Stop Investment Centre	Eligible investors	Coordinator, One-Stop Investment Centre	3

4	PLAGIS Land Title Facilitation Incentive	Fast-track land registration and C of O.	2021	Land Use Act 1978; PLAGIS Procedures	One-time	Agriculture, Housing, Industry	State	PLAGIS / Ministry of Lands	Approved land application	Governor of Plateau State	2
5	Business Permit and Licence Facilitation Incentive	Simplified permit processing.	2021	Business Permit Guidelines	Continuous	Trade, Services	State	OSIC	Businesses meeting statutory requirements	OSIC	1
6	Tourism and Hospitality Investment Facilitation Incentive	Support for tourism investments.	2024	Plateau State Tourism Policy	Project-based	Tourism	State	Ministry of Tourism	Viable tourism proposal	Commissioner for Tourism	2
7	Agro-Processing and Agribusiness Support Incentive	Support for agribusiness investments.	2024	Plateau State Agriculture Policy	Continuous	Agriculture	State	Ministry of Agriculture/ OSIC	Viable agribusiness proposal	Commissioner for Agriculture/ DG OSIC	2
8	Pioneer Status Incentive	Corporate income tax holiday.	1971	Industrial Development (Income Tax Relief) Act	3 Years	Manufacturing, Agriculture, ICT	Federal	Nigerian Investment Promotion Commission	Qualifying pioneer companies	Nigeria Investment Promotion Commission	2