

PLATEAU STATE IS OPEN FOR BUSINESS

Investors' Guide





Plateau State offers all prospective investors and those already in business, a wide choice of opportunities; especially in agriculture, mining and tourism.

The Government is committed to providing the enabling environment and to partnering with all interested investors to leverage the wide range of endowments for which the State is well known.

I therefore welcome all prospective investors and any private sector players to Plateau State and assure you that we are open for business

**Rt. Hon. Simon Bako Lalong,
Executive Governor, Plateau State**

Acronyms

| | |
|-------|--|
| ACGSF | Agricultural Credit Guarantee Scheme Fund |
| DTA | Double Taxation Agreements |
| GCOML | Grand Cereals and Oil Mill Limited |
| GDP | Gross Domestic Product |
| GIZ | Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH |
| ICT | Information and Communication Technology |
| IPA | Investment Promotion Agency |
| IPPA | Investment Promotion and Protection Agreement |
| JEDC | Jos Electricity Distribution Company |
| JUTH | Jos University Teaching Hospital |
| LGA | Local Government Area |
| MSME | Micro, Small and Medium Sized Enterprise |
| NESCO | National Electricity Supply Corporation |
| NIPSS | National Institute for Policy and Strategy Studies |
| NNPC | Nigeria National Petroleum Corporation |
| NTA | National Television Authority |
| NVRI | National Veterinary Research Institute |
| MDAs | Ministries, Departments and Agencies |
| PHCH | Primary Health Care Hospitals |

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| PLAGIS | Plateau State Geographic Information System |
| PLASMEDA | Plateau State Microfinance Development Agency |
| PPP | Public-Private Partnership |
| R&D | Research and Development |
| TCNN | Theological College of Northern Nigeria |

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1. Characteristics of Plateau State

Plateau State derived its name from the Jos Plateau for its geographical landscape uniqueness in Nigeria. The State emerged after the then Benue Plateau State was split in February 1976.

Plateau State was further subdivided to create Nasarawa State in 1996. It is the twelfth largest state in Nigeria, The State is divided into three senatorial zones. These are Plateau North, Plateau Central and Plateau South Senatorial zones. It is administratively organized into 17 Local Government Areas (LGAs) and each of the LGAs has districts and wards.

1.1 Location, Position and Size

Plateau State is located more or less at the centre of the country. The State is bordered in the North West by Kaduna State, in the North East by Bauchi State, in the South West by Nasarawa State and in the South East by Taraba State. The state has a landmass of 2, 174 700.00 hectares, 30, 913 square kilometres or 6, 678, 162 acres (NBS, 2006). Plateau State has an estimated population of 4.1 million with about 25% of the population living in urban areas and the remaining 75% in rural areas.

1.2 People and Culture

The population of Plateau State is highly heterogeneous with over 40 ethnics groups, some of the indigenous tribes in the state are the Goemai, Ngas, Mwaghavul, Berom, Irigwe, Afizere, Amo, Anaguta, Aten, Bogghom, Buji, Challa, Chip, Fier, Garshish, Jarawa, Jukun, Kofyar (Comprising Doemak, Kwalla and Mernyang), Montol, Mushere, Mupun, Piapung, Pyem, Ron-Kulere, Bache, Talet, Taroh (Tarok), Youm and Fulani/Kanuri in Wase. These ethnics groups are predominantly farmers and have similar cultural and traditional ways of life. People from other parts of the country have come to settle in Plateau State; these include the Igbo, Yoruba, Ibibio, Annang, Idoma, Efik, Ijaw, Igala and Bini.

Each ethnic group has its own distinct language, but as in every other state of the Federation, English is the official language in Plateau State while Hausa has gained acceptability as a medium of communication especially commerce. The state is a blend of a highly literate and articulate populace who contribute to a virile and productive workforce. About 70% of its people are engaged in agriculture and produce enough food and cash crops for domestic consumption and as inputs for Agro-Allied industries. Reasonable segments of the population are also traders and artisans.

1.3 Administrative Set-up

As stated above, the State is divided into three Senatorial Districts namely, Northern Senatorial District, Central Senatorial District and Southern Senatorial District. The state is made up of 17 Local Government Areas, each Local Government Area and its headquarter is presented below:

| S/N | Local Government Area | Headquarters |
|-----|-----------------------|--------------|
| 1. | Bassa | Bassa |
| 2. | Barkin Ladi | Barikin Ladi |
| 3. | Jos East | Angware |
| 4. | Jos North | Jos |
| 5. | Jos South | Bukuru |
| 6. | Riyom | Riyom |
| 7. | Bokkos | Bokkos |
| 8. | Mangu | Mangu |
| 9. | Pankshin | Pankshin |
| 10. | Kanke | Kwal |
| 1. | Kanam | Dengi |
| 2. | Langtang North | Langtang |
| 3. | Langtang South | Mabudi |
| 4. | Wase | Wase |
| 5. | Mikang | Tunkus |
| 6. | Shendam | Shendam |
| 7. | Quan-Pan | Ba'ap |

The state capital Jos is about 3.5 hours' drive from Abuja, the Federal Capital and 13 hours' drive, (or one-hour flight) from Lagos, the most prominent port city and commercial and industrial capital/nerve centre of Nigeria.

The state capital is connected to the national grid, under the auspices of Jos Electricity Distribution Company (JEDC). In addition, a significant part of Jos Bukuru metropolis including Barikin Ladi LGA is served by NESCO (the oldest and most efficient Independent Power Generating Company in Nigeria established in 1929).

Plateau is linked by a network of roads with other parts of the country and it is also connected by rail line which traverses from Port-Harcourt to Maiduguri. It also has an Airport at Heipang outside the state capital, which has the potential of being expanded into an international airport. There is an airstrip in Langtang. The Federal Government has identified the Jos airport for designation as an agro-cargo airport. Heipang is also the location of the Inland Container Dry port which is under construction.

1.4 Some Annual Cultural Festivals in Plateau State

A common feature among the ethnic groups in Plateau State is the strong attachment to dance culture and the performance of festivals, initiation rites and naming ceremonies, religious rituals and ancestral worship. Recently, there has been a tendency to incorporate several traditional festivals which normally span the whole year into one mega festival to save costs and attract many participants. A few of such festival are listed below

| Festival | Area | Date | Remarks |
|------------------------------------|----------------------------|-------------------------|--|
| Afizere Culture Festival | Jos North/East | 1 st January | Annual Colourful celebration of New year by the Afizere people |
| Bit Goemai | Shendam town, Quan/Pan | March/April | Annual Goemai festival ushering in the farming season |
| Pan Cultural Festival | Doemak Town (Ba'ap) | March | -- |
| Pandam Fishing festival | Pandam Wild Life Park/Lake | December | -- |
| Irigwe New Year Celebration | Miango/Kwall | 1 st January | Annual colourful celebration of New Year by the Irigwe people |
| Puskaat | Mangu Town | April | Mwaaghvul annual festival of arts and culture |

| | | | |
|--|---------------------------------------|------------------|--|
| Taroh Cultural Day | Langtang North/South | March/April | Annual cultural celebration of culture of Taroh ethnic group |
| Resettlement Day | Langtang South | March/April | -- |
| Pu'us Kang Mushere | Ikgwakap (Bokkos Town) | April | Annual cultural celebration of culture of Mushere ethnic group |
| Pusdung | Pankshin town/ Kanke | March/April | Ngas annual festival of arts and culture |
| Ron/Kulere Festival | Bokkos town | December/January | -- |
| Bogghom Cultural Festival | Kanam town | December/January | -- |
| Thaar Cultural Community festival | Wase town | November | -- |
| Zarachi Festival | Kwall and Miango | April | -- |
| Nzem Berom | Jos North/Jos South/Barkin Ladi/Riyom | April | Annual celebration of the start of raining season to ensure a good harvest and hunting season in the Berom |

1.6 Background Information on the LGAs in Plateau State

| S/N | LGA Names | Population (2006 Census) | Land area km ² | Location/Distance from Jos |
|-----|-------------|--------------------------|---------------------------|----------------------------|
| 1. | Barkin Ladi | 175,267 | 1,312.50 | 54 KM South of Jos |
| 2. | Bassa | 186,859 | 1,776 | 30 KM North West of Jos |
| 3. | Bokkos | 178,454 | 3,053 | 77 KM South of Jos |
| 4. | Jos East | 85,607 | 2,540 | 35 KM East of Jos |

| | | | | |
|-----|----------------|---------|---------|--------------------------|
| 5. | Jos North | 429,300 | 650 | State Capital |
| 6. | Jos South | 309,716 | | 15 KM South of Jos |
| 7. | Kanam | 165,898 | 2,788.4 | 191 KM South West of Jos |
| 8. | Kanke | 124,424 | 1,000 | 152 KM South East of Jos |
| 9. | Langtang North | 140,643 | 2,440 | 194 KM South East of Jos |
| 10. | Langtang South | 106,305 | 1,250 | 237 KM South East of Jos |
| 11. | Mangu | 294,931 | 1587.5 | 77 KM South East of Jos |
| 12. | Mikang | 97,411 | 630 | 240 KM South East of Jos |
| 13. | Pankshin | 191,685 | 1,334 | 120 KM South East of Jos |
| 14. | Quan Pan | 196,929 | 2688 | 298 KM South East of Jos |
| 15. | Riyom | 131,575 | | 51 KM South West of Jos |
| 16. | Shendam | 208,017 | 2437 | 254 KM South East Jos |
| 17. | Wase | 161,714 | 4,306 | 216 KM South West of Jos |

1.7 Movement of Goods and People

The state is well served by a network of federal, state and LGA roads. There are several major Trunk A, all-season roads linking the state to other states in Nigeria in addition to a network of roads linking all LGA headquarters.

Most people in the state travel by bus or taxi both within and between towns, major settlements and villages. Motorcycles, tricycles, popularly known *achaba* or *okada* are used as means of movements within settlements to villages and hamlets. There are also buses owned by the Plateau State Government called Plateau Riders that transport travellers within and outside the state. Other transport service agencies that bring and take passengers to and from the state include: Ifesinachi, Cross Country, GIG, ABC Transport, Bluewhales, On the Move, Benue Link, Edo Line and Gombe Line among many others. The state is also traversed by the Port Harcourt - Maiduguri railway line that passes through Kuru – junction with a spur into the Jos city center.

2. The Physical Environment of Plateau State

Climate: Plateau State is characterized by a near temperate climate on the Jos Plateau with a hot and humid climate characterizing the lower parts of the state. Generally, weather conditions are warmer during the rainy season (April –

October) and much colder during the Harmattan period (December – February). The mean annual temperatures in the state ranges from 20 – 25 degrees centigrade, while the mean annual rainfall figures range from 131.75cm (52 in) in the southern part to 146cm (57 in) in the Jos Plateau. Though situated in the tropical zone, it has a higher altitude where the Harmattan winds cause the coldest weather between December and February. The warmest temperature usually occurs in the dry season months of March and April. The highest rainfall recorded is during the wet season months of July and August; however, recently, there are fluctuations where either September or October experiences the highest rainfall. Owing to the average lower temperatures, the state has led to a reduced incidence of some tropical disease such as malaria. The Jos Plateau makes it the source of many rivers in northern Nigeria including the Kaduna, Gongola, Hadejia and Yobe rivers.

Relief and Geology: The unique physical features of Plateau State are its high relief, especially in the north, and its geographical history. The landscape of Plateau State rises steeply from 200 meters above sea level around the plain (Southern Part) of Benue to an average height of 1,200 meters on the Jos Plateau. However, there are peaks like the famous Wase Rock, Shere Hills (1,829 meters) extinct volcanoes at Kerang and the Crater Lake at Bompe in Mangu Local Government.

The high relief, or more appropriately, the Jos Plateau, provides a hydrological head for many rivers in northern Nigeria and confers on the northern part of the state a cool climate suitable for livestock rearing and growing of exotic crops. The process of formation of its high relief makes Plateau State one of the mineral richest states in the country.

The geology consists of younger granites, volcanoes (basalt) and basement rocks, (older granites), gneisses, magnetite, etc., mainly in the northern and central regions of the state; and sedimentary rocks (sandstones, shales etc.) in the southern region. The dominant rock type is basement complex. Others are young granite, Alluvium, Bima sandstones, Volcanoes, Awau formation, Kerri-Kerri, Pindings, Eze Aku and Azu River Formation.

The Jos Plateau, is an erosion relic covering that has an area of about 7,780sq.km. Each of the phases of the volcanic activities was followed by a long period of weathering and erosion when tin bearing rocks were deposited in the valleys and buried by floods of basalt from subsequent volcanic eruptions.

Soil: The major soil units of Plateau State belong to the broad category of tropical ferruginous soils, which are much thinner on the high Plateau but attain greater depths in the southern part of the state. There are also sizeable pockets of loamy

soil of volcanic origin in the high Plateau. These soil groups respond well to fertilizers. There are also sizeable pockets of clay in Kanam, Qua'an Pan, Langtang South, Riyom, Shendam and Jos North. Other types are sandy-loam in Qua'an Pan, Shendam, Langtang South and loamy soils in the following Local Government Areas: Wase, Shendam, Bokkos, Jos East, Pankshin, Kanam, Bassa, Barkin Ladi, Riyom, Langtang North and South. There are soils of volcanic origin in places like Kerang, Bonpe and Panyam in Mangu Local Government Area.

Vegetation: Plateau State falls largely within the northern guinea savannah zone which consists mainly of short trees, grasses and the Plateau type of mosaic vegetation. Near some villages are thick hedges of cacti, which have been planted around household farms or compound lands. Fringing woodlands or gallery forest can be found in some river valleys. There are tree species that are commonly found in almost all 17 LGAs. These include Locust Bean Trees, Mahogany and Shea Butter.

However, some tree species can be found only in certain LGAs. For instance, olive trees naturally growing are found in large numbers in Pankshin, Mangu, Kanke Bokkos, Jos East and Jos South. While in Kanam, Wase, Kanke, Pankshin and Langtang North, gum Arabic and Boabab trees are found.

Palm Trees are grown in Mangu, Pankshin, Kanke, Bassa and Qua'an Pan. Cactus is found in Riyom, Barkin Ladi, Jos South and Jos North.

Fauna found in the LGAs include some endangered species, such as lions in Garga district (Kanam LGA) which shares boundaries with Yankari Game Reserve in Bauchi State, and Angware, Jos East. Others are hippopotamus and manatee, a very rare animal found at Pandam, in Quan Pan LGA.

Water Resource Availability: This could be sourced from various sources such as: boreholes, rivers, ponds, streams, dams, and springs, among others. These numerous sources of water are harnessed and used to supply water to the various towns and some few villages. Plateau State Water Board (PSWB) is an agency saddled with the responsibility of damming, treating and distributing of water to most urban areas in the state for different uses ranging from domestic, irrigation and many other purposes. Dams have been constructed in the state and these include the Yakubu Gowon, Liberty, Kogin-gari, Laminga (Rafin Sanyi), Pankshin, Langtang, Shendam, Bokkos, with various capacities. Most of them are for water supply, except that of Bokkos which was built for irrigation.

Many rivers in Nigeria have their source on the Plateau, e.g. Shimankar (source of the Dep river which is tributary of the River Benue), the Gyel (source of Kaduna river), Mai juju (source of the Gongola river), Gyuwan kogi, source of the Wase which is another tributary of the Benue River, Dilimi (source of Jama'are river), Gindiri, Gol – hoss (source of the Mada). These many rivers, ponds, streams, and springs in Plateau have not been effectively harnessed. There are also emergent water resources that have not been already discovered. Modern municipal water supply is available in the state capital and other major towns, but the quantity is not optimal. Most of the rural areas are served by streams, ponds, boreholes, earth dams, and other conventional supply media. Further efforts are on ground, by the Plateau State Government, to boost or increase water supply to all residents of Jos metropolis and other parts of the state for both domestic and industrial uses. Plans are being finalized for the construction of additional earth dams and bore holes around the state to further boost the water supply for consumption and irrigation purposes. Plateau State has a large and easily accessed reserve of underground water.

Dams, Rivers, Ponds and Springs

| S/N | Names/reserves | Types | Capacity million (m ³) | Uses |
|-----|-----------------------|-----------|------------------------------------|--------------|
| 1. | Yakubu Gowon Dam | Earth Dam | 35 | Water Supply |
| 2. | Liberty Dam | Earth Dam | 25 | Water Supply |
| 3. | Kogingiri | Earth Dam | 0.3 | Water Supply |
| 4. | Laminga (Rafin Sanyi) | Earth Dam | 0.45 | Water Supply |
| 5. | Tollmarche | Earth Dam | 0.41 | Water Supply |
| 6. | Pankshin | Earth Dam | 4.518 | Water Supply |
| 7. | Langtang | Earth Dam | 4.6 | Water Supply |
| 8. | Shendam | Earth Dam | 6.3 | Water Supply |
| 9. | Bokkos | Earth Dam | 2.5 | Irrigation |
| 10. | Shemangkar | River | Perennial | Multipurpose |
| 11. | Gyel(Kaduan) | River | Perennial | Multipurpose |
| 12. | Maijuju(Gongola) | River | Perennial | Multipurpose |
| 13. | Wase | River | Non-Perennial | Multipurpose |
| 14. | Dilimi (Jama'ari) | River | Perennial | Multipurpose |
| 15. | Gindri | River | Non-Perennial | Multipurpose |
| 16. | Dep | River | Perennial | Multipurpose |
| 17. | Gol – Hoss (Mada) | River | Perennial | Multipurpose |

| | | | | |
|-----|--|-------|-------------------------|--------------|
| 18. | Gyeng Ambiring | River | Perennial | Multipurpose |
| 19. | River Gindri | River | Perennial | Multipurpose |
| 20. | Cahngal | River | Perennial | Multipurpose |
| 21. | Gibang, Dop Jang, Dop, Farin Ruwa, Tangdam | River | Perennial | Multipurpose |
| 22. | Riyom | River | Perennial | Multipurpose |
| 23. | Ganawuri | River | Perennial | Multipurpose |
| 24. | Assak, Kissaei, Uningwa, Ugat, Uroh | River | Perennial | Multipurpose |
| 25. | Karambai, Katako, Chiokobo, Zabank | River | Perennial | Multipurpose |
| 26. | Rafin Mata, Mukop, Adajan, Farin Yashi, Border | River | Perennial | Multipurpose |
| 27. | Jarawa Kogi | River | Perennial | Multipurpose |
| 28. | Du | River | Perennial | Multipurpose |
| 29. | Tyol | River | Perennial | Multipurpose |
| 30. | Dilimi | River | Perennial | Multipurpose |
| 31. | Bushari | River | Perennial | Multipurpose |
| 32. | Jos Hydrological | River | Perennial | Multipurpose |
| 33. | Dadinkowa, Magama | River | Perennial | Multipurpose |
| 34. | Kon Kulung, Kun Pangkim, Kong Kajak, Kong Gun | River | Perennial | Multipurpose |
| 35. | Kwanpe | River | Perennial | Multipurpose |
| 36. | Sabon Layi | River | Perennial | Multipurpose |
| 37. | Kwarri, Bature | River | Perennial | Multipurpose |
| 38. | Pal, Yilkang, Kas | River | Perennial | Multipurpose |
| 39. | Garam | River | Perennial | Multipurpose |
| 40. | Piaboer | River | Perennial | Multipurpose |
| 41. | Gwol | Pond | Perennial | Multipurpose |
| 42. | Heipang | Pond | Perennial/Non-Perennial | Multipurpose |

| | | | | |
|-----|-----------|---------|---------------------|--------------|
| 43. | Jengre | Pond | Perennial | Multipurpose |
| 44. | Maikatako | Pond | Non-Perennial | Multipurpose |
| 45. | Jos | Ponds | Non-Perennial | Multipurpose |
| 46. | Chugwi | Pond | Perennial | Multipurpose |
| 47. | Dengi | Ponds | Perennial | Multipurpose |
| 48. | Tutung | Pond | Perennial | Multipurpose |
| 49. | Kwal | Pond | Perennial | Multipurpose |
| 50. | Angware | Ponds | Perennial | Multipurpose |
| 51. | Tano | Springs | Throughout the Year | Multipurpose |
| 52. | Kerang | Springs | Throughout the Year | Multipurpose |
| 53. | Leng | Springs | Throughout the Year | Multipurpose |
| 54. | Nret | Springs | Throughout the Year | Multipurpose |
| 55. | Jing | Springs | Throughout the Year | Multipurpose |
| 56. | Burkut | Springs | Throughout the Year | Multipurpose |
| 57. | Jibam | Springs | Throughout the Year | Multipurpose |
| 58. | Durgi | Springs | Throughout the Year | Multipurpose |
| 59. | Dazulum | Springs | Throughout the Year | Multipurpose |

3. Mineral Resources

Plateau State has rich deposits of a variety of industrial minerals of high quality that has earned it the name of the major hub of mining activities within Nigeria. Mineral distribution in Plateau State is as diverse as the mineral types and is such that one or more minerals occur in almost every LGA of the state. The level of work done or that needs to be done on the various stages will entail enormous investment in terms of modern technology which is at present lacking. The need for partnership is inevitable to change the present inactivity on most deposits.

The minerals of Plateau State can be broadly classified into base metals (metallic ores), industrial minerals and gemstones as shown below. These minerals are found in quantities that can lead to the setting up of various mineral industries depending on the work carried out, necessary work required or development status.

Some minerals are exposed due to weathering, wherefore some places show more mineral deposits over time.

Apart from tin and associated minerals, the state is richly endowed with other valuable mineral resources of different sorts' e.g. Kaolin, Feldspars, Barytes, Galena, Sphalerites etc. These have continued to arouse and attract local and international attention.

The Plateau State Ministry superintending mineral development renders the following services:

- Mineral Exploration
- Mineral Identification and Qualification
- Gem Identification and Qualification
- Lapidary Services – faceting and polishing of gemstones: the first of its kind from a state government
- Lapidary Training
- General Consultancy in Earth Sciences

Private individuals and companies engage in exploration of these minerals illegally, without the necessary tax to the government. The laws about minerals and metals exploitation and exploration are made by the Federal Government of Nigeria and these laws cover all the states in the federation.

3.1 Distribution of Mineral Resources by LGAs in Plateau State

| S/N | Mineral | Reserve | Location (LGA) | Uses |
|-----|-------------|---------------|---|---|
| 1. | Barytes | 800,000 Tones | Langtang South, Shendam, Qua'an Pan | Drilling mud in Oil industry, rubber, paper and chemical industries. Source of Barium Metal Used in Various Alloys. |
| 2. | Cassiterite | Very Large | Bassa, B/Ladi, Jos North, South & East, Kanam, Riyom and Bokkos | Tin Plating, Alloying, Can Production Etc. |
| 3. | Colum bite | Very large | Bassa, B/Ladi, Jos North, South & East, Kanam, Riyom & Bokkos. | Sources of Tantalum, Niobum- Strategic metals for rocket and aircraft engines, nuclear reaction, etc. |
| 4. | Monazite | Large | B/Ladi, Riyom, Jos North, South & East. | TV gas mantle, X-ray equipment, |

| | | | | |
|-----|-------------------|----------------------|---|---|
| | | | | Fiber Optics Energy bulbs, color TV tubes, robotics motors etc. |
| 5. | Zircon | Large | Jos South, B/Ladi, Kanam, Mangu, Pankshin | Alloys, Nuclear Reactions, foundries, refractions etc. |
| 6. | Quartz | Over 300,000 Tones | Riyom, B/Ladi, Bassa, Langtang North, Kanke, Jos North, Jos East & Kanam. | Glass, Silicon Bricks, Optical and Piezoelectric (Watches and clocks), ceramics, Gemstones etc. |
| 7. | Feldspars | Over 20,000 Tones | Pankshin, Bassa, B/ladi, Riyom, Kanke. | Glass, Ceramics, Tiles and Electronic |
| 8. | Kaolin | Over 7 Million Tones | Riyom, B/Ladi, Bassa, Kanke, Jos North, Bokkos, Kanam. | Kaolin powder manufacturing, Pharmaceuticals, Cosmetics, Paper, Soap, Detergents. Etc. |
| 9. | Salt | Large | Shendam, Mikang, Qua'an Pan | Food Seasoning, Preservation, Industrial Chemicals etc. |
| 10. | Galena/Sphalerite | Very Large | Wase & Kanam | Sources of lead (PB) and zinc (ZN) metals for use in batteries Local Uses, use in smelting company, Adornment, Alloys e.g. Brass etc. |
| 11. | Garnet | Large | Mangu, Bokkos, Kanke, Pankshin | Gemstones & Abrasive |
| 12. | Glass Sand | 13 Million Tones | Pankshin, Jos North, B/Ladi, Mikang. | Glass, Ceramics, Refectory, Foundry, Synthetic Marble. |
| 13. | Magnetite | Large | Jos South, North, East, Riyom, B/Ladi, Bassa Mangu, Kanam. | Source of Iron, floor tiles, paint etc. |
| 14. | Clays | 9.1 Million Tones | All Over the State | Pottery, Bricks floor tiles, paint, buildings. |
| 15. | Wolframite | Large | Bassa, Jos North & South, Jos East, B/Ladi, Mangu | Source of Tungsten for Electrical Industry. |
| 16. | Ilmenite/Rutile | Very Large | Bassa, Jos North, Jos South, Jos East, B/Ladi & Mangu | Source of titanium dioxide (TiO ₂), For paint, titanium (Ti), Metals for alloys, Deoxidizer and Ore Stabilizer. |
| 17. | Mica | Large | Pankshin, Riyom, Jos North, Jos East, Kanam. | Electrical Insulation as filter in paints, rubber, as dry lubricant, decoration in wallpaper. |

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|-----|---|------------|--|--|
| 18. | Gypsum | Very large | Wase, Kanam | For plaster of Paris (POP), in cement manufacture, as filler in paper and cotton industries and soil conditioning. |
| 19. | Talc | Large | Pankshin | Extender in paint, filler in rubber, and asbestos; in ceramics, in cosmetics in Manufacturing of paper and roofing sheets. |
| 20 | Tin | Very large | Bassa, Barikin ladi, Jos North, Jos South, Jos East & Riyom. | Tin plating, Can Production, Printing Technology and Manufacturing of alloys. |
| 21 | Tantalite | Very large | Kanam | Computer and telephone manufacturing Aircraft, nuclear system |
| 22 | Hard Rock | Very large | All over the state | Aggregate Dimension stones Construction material (Dams, Roads etc.) |
| 23 | Sand | Very large | All over the state | Sand Crete blocks, Construction |
| 24 | Clay | Very large | Barikin Ladi, Jos South, Jos north, Jos East, Bassa, Bokkos, Mangu | Paint Pottery, Floor tiles, bricks, clay buildings |
| 25 | Gemstones (Tourmaline, Topaz, Amethyst, Aquamarine, Sapphire, Emerald, Corundum, Olive, Fluoride) | Very large | Pankshin, Jos South, Bassa, Bokkos, Riyom, Kanam, Langtang North, Barikin Ladi | Gemstone cutting, Gemstone polishing, Jewellery, Ornaments |

4. Media and Communications

Plateau State has about ten radio stations and three television outfits thus giving the state good electronic media coverage and enabling people to access educational, informational and entertainment programmes.

In addition, all the major Telco's operate and cover the state. Internet connectivity is best in the state capital, but this is expected to improve with the deployment of broadband services. There are about five internationally reputable courier service providers and a wide range of local and international newspaper and magazine outlets.

5. Other Services

Banking Services: No less than fifteen commercial banks and several microfinance banks operate in the State offering both local and international services, through several branches in all parts of the state along with a branch of the Central Bank of Nigeria.

Power Supply: Jos Electricity Distribution Company (JEDC) supplies electricity from the national grid, while the state's Ministry of Water Resources and Energy is responsible for power supply to rural areas. All the 17 local government headquarters are linked to the national grid. The National Electricity Supply Corporation (NESCO), which started operations in 1929, also serves as a good alternative means of power but mainly around Jos, Bukuru, Barikin Ladi areas only (former tin mining areas).

Health Services: Plateau State is reasonably well covered with health facilities as a result of the active participation of government, private individuals and voluntary (religious) agencies at the basic, primary, tertiary and referral levels. The Jos University Teaching Hospital and Plateau Specialist Hospital, both located in the state capital, provide tertiary services, while general hospitals and primary health centres provide services in other towns. Dispensaries and clinics provide services to rural populations. Primary Health Centres spread across all the 17 LGAs, are also available. In all, over 300 government-owned health facilities are located in different local government areas of the State.

Labour: Labour as a factor of production is not a problem to prospective investors to the state, as both skilled and unskilled labour is readily available in the state thanks to long years of educational development, the presence of several technical and vocational schools, tertiary institutions like the Polytechnic, the Federal College of Mining and Geosciences, Federal College of Forestry, College of Agriculture, National Film Institute, College of Animal Husbandry and the National Veterinary Research Center, the University of Jos, etc.

In addition, the national headquarters of the Industrial Training Fund (ITF) and the Nigerian Film Corporation all being in Jos, has reinforced the advantage of Plateau State in terms of skilled labour

6. Waste Generation, Disposal and Management

Solid Waste

Liquid

Litter

| S/N | LGAs | Method of Collection | Method of Disposal | Method of Collection | Method of Disposal | Method of Collection | Method of Disposal |
|-----|----------------|-------------------------|----------------------|----------------------|--------------------|-------------------------|--------------------------|
| 1. | Barkin Ladi | Individual & Government | Incinerator | Individual | -- | Individual & Government | Land Filled |
| 2. | Bassa | Individual & Government | Incinerator | Individual | -- | Individual & Government | Burning |
| 3. | Bokkos | Individual & Government | Incinerator | Individual | Pit Latrine | Individual & Government | Land Filled, Incinerator |
| 4. | Jos East | Individual & Government | Burning, Land Filled | Individual | -- | Individual | Burning, Land Filled |
| 5. | Jos North | Individual & Government | -- | Individual | -- | Individual & Government | Burning, Land Filled |
| 6. | Jos South | Individual & Government | -- | Individual | -- | Individual & Government | Taken to farms |
| 7. | Kanam | Individual & Government | -- | Individual | -- | Individual & Government | Burning, Land Filled |
| 8. | Kanke | Individual & Government | -- | Individual | -- | Individual & Government | Burning, Land Filled |
| 9. | Langtang North | Individual & Government | Burning, Land Filled | Individual | -- | -- | Burning |
| 10. | Langtang South | Individual & Government | Incinerator | Individual | -- | -- | Taken to Farms |
| 11. | Mangu | Individual & Government | Incinerator | Individual | -- | Individual & Government | Land Filled |
| 12. | Mikang | Individual & Government | Burning, Land Filled | Individual | -- | Individual & Government | Incinerator |
| 13. | Pankshin | Individual & | Incinerator | Individual | -- | Individual & | Land Filled |

| | | | | | | | |
|-----|-----------|------------------------------------|----------------------|------------|-------------|-------------------------|-------------|
| | | Government | | | | Government | |
| 14. | Quaan Pan | Community, Individual & Government | Bush Disposal | Individual | -- | Individual & Government | Land filled |
| 15. | Riyom | Individual & Government | Incinerator | Individual | Pit latrine | Individual & Government | Land filled |
| 16. | Shendam | Individual & Government | -- | Individual | -- | Individual & Government | Land filled |
| 17. | Wase | Individual & Government | Burning, Land Filled | Individual | -- | Community & Government | Burning |

Individuals, communities and the government are involved in the waste collection and 90% of the waste is deposited by burning at intervals in the 17 LGAs. While an insignificant portion like litter is used by dumping in a land field or even used on the farm as organic fertilizer. Spent or used water with dissolved or suspends solids, discharged from homes, is passed to pit latrines or to streets, not necessarily through a channel. What is lacking now in the state is the process that modifies wastewater characteristics such as its biological oxygen demand (BOD), chemical oxygen demand (COD), and pH, to enable it meet effluent standards.

7. The Agricultural Economy of the State

Plateau State is primarily an agrarian community; it has an estimated land area of 53,585.89 sq. km, which is approximately 2,600,000 ha. About two thirds of the land area is arable. The major food crops cultivated are Irish potatoes, sweet potatoes, chili pepper, tomatoes, leafy vegetables (cabbage, onions, garlic), cereals (maize, rice, sorghum, millet, acha) legumes (cowpea, soybeans, groundnuts peanuts; sesame (Beni seed), roots and tuber crops (cassava yam, sweet potatoes, cocoyam, other vegetables like carrots, lettuce, radish, cucumber) sweet pepper, hot pepper, green pepper, strawberry, and parsley etc. are also produced. Moreover, tree crops like coffee, gum Arabic, cashew, citrus, mangoes, guava, and olives etc. are also produced on the Plateau. Details of wet and dry season crop production and yield figures for the state are as contained below: (table 8.3)

Livestock activities include cattle breeding & fattening, poultry production, sheep and goat breeding & fattening, quail production, turkey & rabbit production and fish farming etc. There also exist a variety of agricultural produce that can support the establishment and operation of manufacturing activities. This vast potential remains untapped to the detriment

of agro- industrial development in the state. The possibilities are demonstrated in the recent concerted action on cassava and maize, which are now being produced in large quantities to meet the needs of the poultry and other livestock feeds. In the past, the production of flowers, especially rose flowers, were grown and exported to other parts of the world.

7.1 Geographical Distribution of Major Crops, Forest and Livestock Products

Major Crops Grown: The result of the survey conducted shows that cereal crops are widely grown on the Plateau (representing 34%) followed by root and tuber crops (32%), then horticultural crops (21%) and forestry ranked last with 13%. Cereal crops grown include maize, sorghum, millet, Acha and rice., LGAs that grow cereal crops (ranked 1st) in large quantities include Bassa, B/Ladi, Mikang, Shendam, Pankshin, Riyom, Wase, Jos East, Jos North, Kanke, Kanam, Langtang North, Langtang South and Mangu; these LGAs also produce root and tuber crops amongst other crops. Based on the survey, Quan Pan and Bokkos produce more root/tuber crops (ranked 1st) than cereals and other crops. Root/Tuber crops produced here include Irish potatoes, sweet potatoes, cassava, yams and cocoyam.

Irish potatoes production is the predominant farming activity on the plateau and is widely practiced in nine LGAs of Plateau State all year round (especially in areas with abandoned mining pounds and earth dams).

Horticultural/Vegetable Crops: Tomatoes, carrots sweet melon, pepper and cabbage are the major horticultural crops grown on the plateau. Tomatoes happen to rank highest (37%) as the most predominant horticultural crops followed by pepper (30%), sweet melon (18%) and carrot (15%). Apart from carrot, which is not produced in Mikang, Shendam, Riyom, Quan Pan, Langtang North and South, all other horticultural crops are grown in all the LGAs. Sweet potatoes production is ranked 1st within the root/tuber crops with (28%) followed by yam and cocoyam with 19% and 18% respectively, followed by Irish potatoes (17%) and cassava (16%). Roots and tuber crops are grown throughout the state except in Mikang, Shendam, Quan Pan and Langtang South which do not grow Irish potatoes. Legumes and oil seeds grown in Plateau State include cowpea, soybeans, Bambara nuts and groundnuts. State-wide, cowpea production is ranked 1st within the legumes and oil seeds with 41% followed by soybeans production (28%), then groundnut (20%) while bambara nut ranked last with (11%). These crops are grown in all the LGAs expect Langtang North and Langtang South, which do not produce Bambara nut and soybeans respectively.

Tree Crops grown in Plateau State include; citrus, mangoes, cashew and coffee and tea. State-wide, Mangu is ranked 1st as the major tree crop follow by cashew, then citrus, then coffee and others. Apart from coffee and tea, and apples, the other tree crops are grown throughout the LGAs, but none of these are grown in large commercial quantities. There is thus a great potential for expansion especially coffee and tea due to Plateau’s unique climatic conditions. Plateau State also has a unique tree that is indigenous to it- *atili* or local olive, whose oil has been hailed as one of the best in terms of health/nutritional values.

Livestock Production: Livestock production on the Plateau include cattle breeding/fattening, sheep and goat, poultry (broilers & layers), quails turkey, fish farming, piggery, others include dog production for meat as a special traditional delicacy in some parts of the state and the south eastern state of Cross River and Akwa Ibom. Poultry production (broilers & layers) is ranked 1st as a predominant livestock activity followed by cattle production. Sheep, goat and fish farming have not gained much prominence. Fish farming is practiced in LGAs that have abundant mining ponds. Aquaculture is gradually gaining ground in the state.

The geographical distribution of the crops produced in Plateau state according to LGAs is summarized in the table below:

7.2 Crop Production by Local Government Areas in the State

| S/N | LGA | CROPS |
|-------|----------------|--|
| i. | Barikin Ladi | Maize, Potatoes, Vegetables, Cocoyam, Acha, Millet, Cowpea, kidney beans, finger millet (tamba) |
| ii. | Bassa | Acha, Maize, beans, yams, groundnut, potatoes, soya beans, beniseed, finger millet (tamba) |
| iii. | Bokkos | Maize, potatoes, kidney beans, avocado pear, olive fruits, palm/trees, coffee, sugar cane, apples, sweet potatoes, cocoyam, finger millet (tamba), vegetables, acha. |
| iv. | Jos East | Maize, cowpeas, soybeans, groundnut, yam, rice, cassava, acha, guinea corn, sweet potatoes, vegetables. |
| v. | Jos North | Maize, Vegetables, beans, acha, olive fruits, soybeans, coffee, guinea corn, apples, cut flowers |
| vi. | Jos South | Acha, millet, maize potatoes, vegetables, coffee, sweet potatoes, apples, olive fruits, cut flowers. |
| vii. | Kanam | Maize, cotton, guinea corn, sugar cane, millet, cowpeas, rice, groundnuts Bambaranuts. |
| viii. | Kanke | Millet, Guinea corn, beans, groundnut, Bambaranuts, Acha, sweet potatoes, yams. |
| ix. | Langtang North | Groundnut, maize, pepper, cotton, millet, cowpea, rice, yam, cassava, guinea corn, bambaranuts. |
| x. | Langtang South | Groundnuts, rice, maize, yams, cassava, yams |

| | | |
|--------------|----------|--|
| xi. | Mangu | Maize, potatoes, guinea corn, cocoyam, sweet potatoes, kidney beans, cowpea, sugar cane, acha |
| xii. | Mikang | Guinea corn, groundnuts, bambaranuts, cowpeas, millet, maize, yams, cassava |
| xiii. | Pankshin | Maize, rice, acha, potatoes, olive fruits, millet, guinea corn, cowpeas, tomatoes. |
| xiv. | Quan Pan | Rice, yam, maize, cassava, sorghum, bambara nuts. |
| xv. | Riyom | Ginger, palm trees, Acha, millet, guinea corn, vegetables, yams, sugar cane, cocoyam, cassava, olive fruits, citrus, potatoes and sweet potatoes |
| xvi. | Shendam | Yams, rice, guinea corn, maize, cassava, millet, groundnuts. |
| xvii. | Wase | Guinea corn, cowpeas, maize, rice, millet, cassava, soya beans, watermelon, sweet melon. |

7.3 Yields and Output Level of Crop Production in the State 2015

| S/N | Crops | Yield/Ha under farmers conditions | Optimum Yield/Ha (mt) | Variance (MT) | Percentage Variance (%) |
|-----|----------------|-----------------------------------|-----------------------|---------------|-------------------------|
| 1. | Maize | 1.81 | 5.0 | 3 | 60% |
| 2. | Millet | 0.65 | 1.5 | 0.85 | 57% |
| 3. | Rice | 1.75 | 4.0 | 2.25 | 56% |
| 4. | Sorghum | 1.73 | 2.5 | 0.77 | 31% |
| 5. | Cassava | 14.74 | 35.40 | 20.66 | 58% |
| 6. | Yam | 11.74 | 35.40 | 23.66 | 67% |
| 7. | Melon (Egusi) | 0.12 | 1.0 | 0.88 | 88% |
| 8. | Bambaranuts | 1.24 | 2.0 | 0.76 | 38% |
| 9. | Cowpea Beans | 0.50 | 1.0 | 0.50 | 50% |
| 10. | Groundnut | 1.04 | 2.0 | 0.96 | 48% |
| 11. | Soybeans | 0.96 | 1.5 ⁻² | 1.04 | 52% |
| 12. | Acha | 0.45 | 1.0 | 0.55 | 55% |
| 13. | Irish Potatoes | 12.46 | 55 – 60 | 47.54 | 79% |
| 14. | Sweet Potatoes | 7.68 | 25 – 30 | 22.32 | 74% |
| 15. | Cocoyam | 5.15 | 25 – 30 | 24.85 | 83% |

| | | | | | |
|-----|----------|-------|-----------|------|-----|
| 16. | Cotton | 0.62 | 1.0 | 0.38 | 38% |
| 17. | Beniseed | 0.32 | 0.9 – 1.2 | 0.88 | 73% |
| 18. | Tomatoes | 12.00 | 25-30 | 18 | 60% |
| 19. | Pepper | 6.34 | 10 – 15 | 8.66 | 58% |

The percentage variance between the optimum and achieved yield under farmers' conditions reveal that there is great potential and room for improvement in the yield of all the crops produced on the Plateau especially the main crops of maize, rice, Irish potatoes, yam etc. The optimum yield has not been achieved because of the following factors:

- **Inappropriate Farming Systems:** A situation where many crops are intercropped on the same piece of land creating competition for nutrients needed for plant growth thus reducing yield.
- **Lack of Improved Varieties:** Lack of research to develop better or higher yielding seeds (hybrid). When there is availability of improved varieties they are sold at exorbitant prices.
- **Poverty:** The majority of framers do not have enough capital to acquire equipment, improved seeds and breeds of animals that are higher yielding.
- **Lack of Technology and Research:** The local breeds can be improved through cross breeding, up grading, artificial insemination etc. farming practices are not under good rotation and appropriate mixed cropping, inter cropping and mixed farming.
- **Lack of Agricultural Inputs:** Agricultural inputs especially improved seeds and fertilizer, are not available for farming at the appropriate time. Most often when they are available, they are unaffordable to the majority of farmers.

In addition, the farmers in Plateau State are faced with the following:

- Inadequate organization of farmers for efficient inputs distribution.
- Lack of appropriate markets for effective sale of farm produce, thus efforts are only geared towards subsistence farming.
- High level of property, though there is plenty arable land, but low productivity due to lack of funds to provide inputs. Even when products are produced at commercial quantity, sales are at poor prices.
- An intervention into these areas can go a long way in improving the attractiveness of the agricultural sector

7.4 Plateau Agro-Products with a National Comparative/Competitive Advantage

Plateau state generally has distinct weather which differs from all other states of the federation. The weather is comparable to countries in temperate regions. Because of the cool temperate weather, there are some crops and animals that produce better than elsewhere in the country, like dairy production (milk production), fish, Irish potatoes, poultry production (eggs) and vegetables (cabbage, onions, melon, green & hot pepper, tomatoes etc. Also, mangoes (exotic type), strawberries, coffee, apples, oranges etc. thrive better on the plateau than in other parts of the country.

The products and the LGAs which specialize in their production are as tabulated below:

| S/N | Enterprise | Local Government Area of Production on Large Scale |
|-----|--|---|
| 1. | Irish Potatoes | Bokkos, Mangu, Bassa, Jos South, B/Ladi, Pankshin, Jos North, Jos East, Riyom. |
| 2. | Livestock Poultry, Beef & Dairy Cattle | Bassa, B/Ladi, Bokkos, Jos North, Jos East, Jos South, Mangu, Pankshin, Wase, Langtang South Shendam, Quan Pan, Kanam, Riyom, Bassa, Kanke. |
| 3 | Atili or local olive | Pankshin, Jos South, Riyom, Barikin Ladi, Bokkos, Mangu, Kanke |
| 4 | Coffee, Strawberries, Apples and Vegetables, Flowers | Jos North, Jos South, Jos East, B/Ladi, Riyom, Bokkos, Mangu, Pankshin, Bassa. |

Livestock generally thrives well due to the weather in the state. High/quality milk production could be commercialized. Also, the weather is suitable for beef cattle production. There are also no incidents of tsetse; a disease which commonly affects cattle. The weather is also suitable for poultry production (layers & broilers). The eggs produced from this region are of high quality and are of longer shelf life compared to those produced in other parts of the country. The grain production has given rise to feed milling industries. The bulk of the National animal feed requirements are produced on the Plateau and distributed to other parts of Nigeria. Notable among major feed millers is the Grand Cereals and Oil Mills Company. This company alone produces thousands of tons of feeds per day. Other include: ECWA Rural Development Limited which produces ECWA feeds and Pioneer Milling Company Nigeria Ltd etc.

7.5 Value Chain Analysis of Products with Growth Potential

Most crops produced end up in the local market are sold at cheap prices due to lack of industry that could transform these farm products into a processed form (value added products) which will subsequently find their way into both the local and international market. The examples of such products are:

- Mango can be processed into juice/concentrate or dehydrated.
- Tomatoes – tomato paste
- Orange (citrus) – juice/concentrate
- Irish potatoes – potato chips, french fries, crisps, etc.
- Cattle production – milk & beef
- Maize – milled into maize flour and grits and for animal feeds
- Cassava tubers – can be processed into flour, starch, etc.
- Rice paddy – processed into milled rice after de-stoning and bagging

The products mentioned above have strong market potential both locally and internationally. The potential to grow these crops is also lush if farmers are organized – given inputs (fertilizers, tractors and machinery, agro-chemicals etc.) and finance-soft loans etc. Now coupled with the high level of unemployment especially within the work force (age between 20 – 45 years) and the Federal Government’s effort to reposition agriculture so as to attain food security, it is clear that agriculture is a good provider of employment.

Plateau State being an agrarian state with vast area of uncultivated land, allows for the assumption that any intervention in moving agriculture forward will generate high employment. Any intervention in terms of mechanization, inputs provision and finance, will attract large number of youths and consequently halt the rural-urban drift which have created social problems in Nigeria’s towns and cities. Intervention in agriculture will also bring about dramatic increase in root/tuber crops, vegetable crops, tree crops, livestock and other food and cash crops in the state. This would, to a great extent, increase the number of farmers in the agricultural sector. An intervention will increase industrialization, especially, those industries that use agricultural raw materials, thus generating more employment opportunities

8. Formal Industrial Sector

The formal sector represented by the real industrial sector is an active participant in the economy of the state. The sector’s contributions have not been enhanced by government support. The performance of enterprises in the formal sector is presented in the next set of tables by turnover, persons employed and operational capacity.

The table represents some enterprises in the formal private sector of the state according to their average turnover per annum, employment, and operational capacity:

| S/N | Business Name | No of Persons employed | Estimated Operational Capacity (%) |
|-----|--------------------------------|------------------------|------------------------------------|
| 1. | Grand Cereal and Oil Mills-UAC | 300 | 85 |
| 2. | NESCO Nigeria LTD | 160 | 80 |
| 3 | SWAN- UAC | 100 | 90 |
| 4 | NASCO Group | n/a | 75 |
| 5 | ECWA Rural Dev LTD Bukuru | 154 | 50 |
| 6 | Jos International Breweries | - | 0 |
| 7. | Pioneer Milling Company Ltd | 150 | 0 |
| 8 | Euopham Lab Eurolink | 120 | 20 |
| 9 | Highland Bottling Company | 70 | 55 |
| 10. | Zabitek Nigeria Ltd | 100 | 10 |
| 11 | Hamtul Group | 120 | 80 |
| 12 | SWAN Paints | n/a | 60 |
| 13 | ECWA Central Pharmacy | 80 | 38 |

Apart from the companies captured above, the state is a beehive of various trade and artisan activities, prominent among which are welding, metal fabrication, barbing and hairdressing, tailoring, vulcanizing, auto mechanical, auto electrical works, super markets, patent medicine, agricultural produce marketing, aluminium works, painting, bicycle and motorcycle repairs, motorcycles food and beverage makers/ vendors etc. these activities provide aggregated sources of livelihood and sustenance for thousands of people.

8.1 Local Markets in the State

Local markets in the state provide a great opportunity for any serious developer. In the major towns like Jos and Bukuru, however, as early as 6am, buses, pickup trucks and even taxis start bringing goods/ produce from the neighbouring villages and states. Each market boasts, of certain specialties particular to the LGA. Sometimes even though a commodity is associated with the area it may not appear at the market due to seasonality. Although *Acha* is well known in Riyom and Pankshin Local Government, it may not be found in large quantities in the markets during off-seasons, same as for tomatoes. Some of the markets and their specialties are listed in the table below:

List of Markets in the 17 LGAs (Informal Private Sector)

| S/N | LGC | MAJOR MARKETS | MARKET DAYS | COMMODITIES TRADED |
|-----|-------------|--------------------|------------------------|---|
| 1. | Barkin Ladi | Danrowa Tsoho | Tuesday | Maize, Vegetables, Tomatoes. |
| | | Bakin Kogi | Wednesday | Yams, Cassava Flour, Maize |
| | | Barkin Ladi | Saturday | Maize, Irish Potatoes |
| | | Kasuwan Tomatoes | Seasonal (Daily Market | -- |
| | | Gashish Kura falls | Friday | -- |
| 2. | Bassa | Saya | Wednesday | Maize, Sweet Potatoes, Tamba, Benea Seed, Tomatoes. |
| | | Kwall | Thursday | Maize, Sweet Potatoes, Tamba , Benea seed, Tomatoes, coco yam |
| | | Jengre | Sunday | Maize |
| 3. | Bokkos | Maikatako | Monday | Irish Potatoes, Maize |
| | | Daffo | Tuesday | Irish Potatoes, Maize |
| | | Bokkos | Thursday | Irish Potatoes, Maize, Olives. |
| 4. | Jos East | Angware | -- | -- |
| | | Fobur | Thursday | -- |
| | | Maijuju | -- | -- |
| 5. | Jos North | Katako | Daily | Grains, Timber, Secondhand goods, others. |
| | | Gada Biu | Daily | Food Stuff especially vegetables |
| | | Farin gada Market | Daily | Vegetables |

| | | | | |
|-----------|----------------|---------------------------|---------------------------------|--|
| | | Nassarawa | Daily | Foods stuff |
| | | Yan Shanu | Daily | Livestock |
| | | Yan Kaji | Daily | Chickens, Eggs |
| | | Yan Tinka | Daily | Scrap Metal works |
| | | Yan Doya | Daily | Yams, Irish Potatoes |
| | | Yan Gonggoni | Daily | Waste recycling |
| 6. | Jos South | Abattoir | Daily | Meat Mkt in Conjunction with state |
| | | Building Materials Market | Tuesdays | Vegatables |
| | | Zango Yan Shanu | Daily | Livestock, Guinea Corn, Maize, millet, Acha |
| | | Bukuru | Saturday | Secondhand clothing, Household goods |
| 7. | Kanke | Dawaki | Almost Daily (Mainly Thursdays) | Livestock, Guinea Corn, Maize, Millet, Acha |
| | | Amper | Saturday | Guinea corn, beans, ground nuts, millet, livestock |
| | | Langshi | Tuesday | Olives, Acha, millet, cassava, rice (from Garram) |
| | | Kukawa | Friday | Cattle, Cotton |
| 8. | Kanam | Jarmi | Wednesday | Cattle, Beans, Groundnut |
| | | Dengi | Friday | Beans, Groundnuts, ground nut oil |
| | | Kafel | Sunday | Cattle, Maize, Sugar cane |
| 9. | Langtang North | Ganjuwa | Thursdays | Beans, Guinea Corns, Maize, Cotton, ground nuts |
| | | Gum | Wednesday | Cotton, guinea corns, maize, ground nuts, beans |
| | | Gumshar | Saturday | Feeder market, established in time of crises so people do not go to there. |
| | | Damaria | Monday | Guinea corn, ground nuts, millet. |
| | | Balla | Tuesday | Guinea corn, groundnuts, millet |
| | | Pilgani | Wednesday | Guinea corn, ground nuts, millet |
| | | Bidoh | Thursday | Guinea corn, ground nut, millet |

| | | | | |
|------------|----------------|------------------------|-----------|--|
| | | Bwarat | Thursday | Guinea corn, ground nuts, millet |
| | | Gazum | Monday | Guinea corn, ground nuts, millet |
| 10. | Langtang South | Gazum | Friday | Guinea corn, ground nuts, millet |
| | | General Market | Saturday | Guinea corn, ground nuts, millet |
| | | Fajul | Monday | Yams, grains, (guinea corn) |
| | | Timbul | Tuesday | Yam, grains (guinea corn) |
| | | Faya & Sabongida | Wednesday | Yam, ground nuts, Guinea corn, rice |
| | | Turaki | Thursday | Yam, ground nuts, guinea corn, rice |
| | | Mabudi | Friday | Yam |
| | | Dadinkowa | Sunday | Rice |
| | | 11. | Mangu | Mangu |
| Pushit | Wednesday | | | Maize, Irish Potatoes, Vegetables |
| Ampang | Tuesday | | | Maize, vegetables, Irish potatoes |
| Kerang | Monday | | | Maize, vegetables, Irish Potatoes |
| Gindiri | Saturday | | | Cassava, Maize |
| Mangun | Thursday | | | Irish potatoes, maize, cocoyam |
| Panyam | Thursday | | | Cocoyam, maize |
| 12. | Mikang | Tunkus | -- | Millet, rice |
| | | Garkawa | -- | Rice, millet |
| 13. | Pankshin | Pankshin Monday Market | Monday | Tomatoes, acha, Millet, maize, Irish Potatoes |
| | | Dyis | Monday | Irish potatoes, ground nuts, mixed beans |
| | | Chip | Thursday | Ground nuts, white beans, maize, palm oil, pam wine. |
| | | Kwalla | Tuesday | Rice, sugar cane, yam |
| 14. | Qua'an Pan | Bakin Ciyawa | Wednesday | Rice, Yams, ground nuts, beans |
| | | Gidan Dabat | Sunday | Rice, yams, ground nuts, beans |
| | | Namu | Friday | Rice, yams, ground nuts, beans, cassava |
| | | Kurgwi | Monday | Yams, ground nuts, beans |
| 15. | Riyom | Ta Hoss | -- | Maize, acha, benny seed, vegetables, |

| | | | | |
|-----|---------|------------------------|-----------|---|
| | | | | potatoes, carrots, cabbage, beans |
| | | Ganawuri | Wednesday | Firewood, rice, millet, cocoyam, Yam, Sugar cane. |
| 16. | Shendam | Shimankar & Bakin Kogi | -- | Yams, rice, millet, Cassava, Fish |
| | | Yelwa Inshar | -- | Yams, rice, millet, Cassava, Fish |
| | | Damshin | -- | Yams, Rice, Millet, Cassava |
| | | Biem Biem & Moekat | -- | Yams, Rice, Millet, cassava |
| | | Yamini & Kalong | -- | Yams, rice, millet, Cassava, Fish |
| | | Shendam | -- | Yams, rice, millet, Cassava, Fish |
| | | Kuka | Sunday | Fish |
| 17. | Wase | Wase | Friday | Maize, guinea, corn, beans, millet |
| | | Wadata | Wednesday | Maize, Yams, Grains, cattle |
| | | Kadarko | Monday | Maize, Yams, Rice |
| | | Lamba | Thursday | Maize, Rice |
| | | Bashar | Sunday | Cattle (30 er week), millet beans |
| | | Kampany | Friday | Cattle |
| | | Mavo | Tuesday | Ground nut |

The markets are basically exchange centres where petty traders, mostly women, bring out commodities for exchange. Often middlemen buy from the small -time famers/petty trader and bag and sell to other middlemen who transport such commodities to other parts of Plateau or Nigeria.

The markets cater to the needs that affect basic livelihood of participants in the markets and are therefore significant to entrepreneurs at the lowest level of society. In Jos and Bukuru, the markets operate on daily basis, in the other Local Governments, markets operate on certain days. Generally, most market activities take place in locally constructed sheds, a few towns had sheds, and a few towns had sheds constructed by the local government authorities. With no permanent structures and no storage and no storage warehouses in the markets, market activities are slightly affected especially for markets that can be cut off by bad roads in the rainy seasons.

The commodities traded at the markets show that there is potential for industries to be established that could absorb the local production of: maize, rice, yams, Irish Potatoes and cassava. There are no known industries to cater for exotic vegetables that Plateau is best known for: cabbages, lettuce, carrots, green beans and peas. Yet these are grown year-round, alternating with irrigation in the dry season. Even medium scale industries that could simply process and preserve for them are completely absent.

9. Overview of Companies and Institutions

9.1 Incorporated Businesses

In Plateau State, the largest incorporated businesses are found in Jos South LGA. Examples of such companies include: Grand Cereals and Oil Mills Ltd (GCOML), NASCO Group, Coca Cola, SWAN Paints, Chiphill Aluminium and Vitafoam. Their concentration of the companies in one LGA, has significantly boosted the economic activities in the LGA. Their activities for promoting and stimulating economic activities include technical support, enterprise development and market development. The major technical resource being used is training the employees to offer their best for the community. Incorporated businesses generally have a significant impact on the local economy in the areas of human capacity building, corporate social responsibility, employer of labour and markets for agricultural products. Based on the aforementioned, GCOML in particular is the biggest buyer of grains in the state.

9.2 Educational Institutions

Plateau State is blessed with many educational institutions, ranging from secondary schools to tertiary institutions. These institutions of learning offer basic courses to train students for either higher learning or employment. Some of the institutions include University of Jos, Plateau State University, Plateau State Polytechnic, College of Education Gindiri, Federal College of Education Pankshin, Institute of Archaeology and Museum Studies, College of Agriculture Garkawa, College of Arts, Science and Technology Kurgwi, Colleges of Nursing Vom and Jos, College of Animal Husbandry Vom, College of Forestry Jos, College of Accountancy, Kwall, National Veterinary Research Institute Vom, National Institute for Policy and Strategic Studies Vom.

9.3 Vocational Institutions

In Plateau State, vocational schools are established both by the government and private individuals. The purpose of establishing these institutions are teaching students technical skills and self-reliance. The vocational schools established

and owned by the State Government are located in some LGAs of the state. Vocational and Relevant Technology Center Laranto Jos, Government Technical Training School Kuru, Relevant Technology Center Wase LGA, Home Economics Training School, Riyom LGA. etc

An area that needs significant investment is ICT which presently is being driven by privately owned small-sized outfits like nHub.

9.4 Financial Institutions

There are numerous financial institutions across the 17 LGAs of Plateau State. They include 15 deposit money banks, several microfinance banks, insurance Companies and the Central Bank of Nigeria.

Apart from Jos North and Jos South LGAs, there is not one insurance company in the remaining 15 LGAs.

9.5 Regulatory Institutions

These institutions are mandated with the responsibility of monitoring and controlling the activities of businesses or industries. In Nigeria, and Plateau State in particular, a lot of regulatory bodies are in operations. They include NAFDAC, SON, MAN and Pharmaceutical Association of Nigeria etc.

10. Doing Business in Plateau State

10.1 Introduction

Nigeria's Vision 2020 economic blueprint aims to make Nigeria one of the top 20 economics in the world by the year 2020. With a view to achieving this goal, the government realized that there is a need to attract billions of dollars of private capital. In order to engender this, it has decided to improve infrastructures, ensure national security and enhance linkages between key sectors of the economy. Significant progress has been made and today Nigeria has become an attractive destination for Foreign Direct Investment (FDI).

The Nigerian business climate strengths include:

- Abundant resources
- Large internal market
- Robust private sector
- Attractive incentives

- Political stability
- Free market economy
- Low cost of skilled labour
- Improved international image
- Considerable infrastructures
- Predicable investment and regulatory framework

10.2 Plateau State Welcomes Investors

Plateau State was ranked 15th out of 37 competitors in the World Bank's Doing Business in Nigeria Report, 2010. Even though, the ranking for 2018 left much to be desired, the State Government has put in some major reforms in certain areas of deficiency highlighted in the report. The Government's efforts in adhering to the recommendations of the World Bank have significantly enhanced the capacity of Plateau State as a promising investment destination for local and foreign investors.

Deliberate executive and legislative policies, hospitable communities, huge natural resources endowments, excellent central location, friendly and vibrant educated population, attractive climate conditions, picturesque and beautiful physical terrain and unique investment opportunities, all add to create an attractive enabling environment for businesses in Plateau State.

10.3 The Plateau State One-Stop-Shop

The Plateau State Government through its Ministry of Commerce and Industry and the Plateau Investment and Property Development Company and the Plateau Small and Medium Enterprises Development Agency have teamed up to set up a One-Stop-Shop; which is a One-Stop-Investment Centre (OSIC).

Located in the heart of the Jos Central Business District, the OSIC will serve as a central location in which all key business facing Ministries, Department and Agencies (MDAs) (both Federal and State) will provide necessary information and approval services to potential investors and those already doing business in Plateau State.

This is one of the key reforms being undertaken by the Lalong administration in order to improve the business enabling environment in the State.

With a strong support of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), the center, which takes off in January 2020, will result in the following:

- Investors have one point of contact with line MDAs helping to skip the hassles of dealing with multiple providers but more importantly helping reduce time and costs and therefore encourage investment.
- Cost of administration and overheads are cut down to the barest minimum.
- It encourages the integration of service delivery by MDAs to avoid multiplicity usually associated with public service agencies.

Accountability and transparency for the providers as well as the consumers is encouraged.

According to the World Bank Doing Business Report the following are the key concerns in a states' business environment:

- 1) Registering/starting a business,
- 2) Obtaining construction permits, (building approval)
- 3) Registering property (obtaining title)
- 4) Enforcing contracts/resolving commercial disputes

The role of the Plateau State OSIC is also to further trigger reforms in the way various MDAs undertake their processes and procedures of providing services on the four issues above, so that investors and businesses will find it easier, less costly and more friendly to do business in Plateau State.

11. Investment Opportunities in Plateau State

11.1 Agro-Investment Opportunities

Agriculture is the mainstay of Plateau State economy accounting for a significant proportion of the GDP and engages about 75% of the population. The output of the sector is however low, estimated at about 1.5% growth rate with a total production of only 20% of what is expected. Yields have remained low due to a variety of factors, including the dependence on or use of crude and rudimentary farming practices; methods and implements; the dominance of small-holder units, often of less than one hectare in size, the unavailability of modern fertilizer and improved seeds and seedlings, etc.

The amelioration of these problems provides excellent investment opportunities. Improved practices, technology and other implements hold vast potentials for improving yields per unit of in-put. Needless to mention that Plateau State produces over 90% of all Irish potatoes consumed in Nigeria. It is therefore an understatement to say that huge investment

opportunities abound in a large-scale farming of Irish potatoes and other assorted crops such as strawberries, apples, coffee, broccoli, flowers etc. In addition, the following under-listed high-value crops could be targeted:

- Millet
- Sorghum
- Fonio (Acha)
- Rice
- African olive (Atili)
- Cowpea
- Beans
- Sesame seeds
- Maize
- Sweet potatoes
- Kenaf
- Tomatoes
- Peppers
- Cassava
- Yam
- Citrus fruits
- Strawberry
- Exotic vegetables – radish, cauliflower, broccoli, Chinese cabbage, carrots, apples, asparagus etc.
- Assorted flowers etc. Exotic roses, split leaf philodendron, elephant ear, pygmy date palm, tulips, etc.

Potential for Viable Agro-Industries

With the vast resources in the agricultural sub-sector, there are investment opportunities in the following areas:

- **Vegetable:** The vast arable land in the state has made possible the cultivation of vegetable, such as tomatoes, onion, pepper and green leaves. Plateau State, has one of the best grown tomatoes in Nigeria, popularly referred to as “Tomato Jos”, and the hottest pepper grown in Nigeria, popularly referred to as “Miango Pepper”. It is however estimated that over 30% of annual production is lost due to lack of proper preservation and storage facilities.

Furthermore, output is still low due to a number of the socio-economic challenges earlier alluded to. Sheer efforts to address these challenges are themselves viable investment channels in tomato, pepper and onion dehydration, tomato juice and paste industries, to list but a few.

- **Fertilizer production:** both organic and inorganic, although agriculture, and especially crop cultivation is the main stay of Plateau State economy. This notwithstanding, there are no local producers of chemical fertilizers. Over 95% of annual inorganic fertilizer made available to farmers is imported. Every year, the total demand exceeds supply by almost 60%. Furthermore, farmers have little choice as to the type of fertilizers to use with adverse effects on yields per hectare. The reserve of phosphate in the state offers opportunities for a fertilizer manufacturing industry. Furthermore, the enormous urban waste product generated daily could be processed into organic manure. However, the setting up of the Bokkos Fertilizer Blending Plant by the State Government through a public-private partnership (PPP) arrangement between the state government and Bejefta Nigeria Ltd, has only scratched the surface as farmers still face serious difficulty in accessing fertilizer.
- **Flour milling** of millet, sorghum, maize, and wheat: Millet, an early maturing crop in Plateau with annual production at over 600,000 metric tons. Sorghum or Guinea corn is available in all parts of the state. The combined output of these grains (sorghum, wheat and maize) is about 750,000 metric tons. Grains therefore constitute a substantial proportion of the people's staple food. However, processing is still done in small machines. This is one area with very high potential for investment that would convert these grains into flour, packaged and preserved. There is an existing moribund flour mill in Jos. Investors can seize this opportunity to retake and revitalize it. This turn will bring a huge return on investment considering the large number of grains produced annually in Plateau State.
- **Feed mills:** Despite the large number of livestock and the growing number of poultry and fishing business in the State, there are a few commercial feed mills. Livestock farmers depend in mineral content. Furthermore, during the dry season, supply is severely limited. The need is therefore for feed mills to meet the demand of livestock rearers, dairy farmers, and poultry and fish farmers.
- **Gum Arabic:** Gum Arabic is available in most local government areas in the state. It is presently growing wild on trees, surviving on as little as 200mm of rainfall a year. Investment opportunities exist in the establishment of Gum Arabic plantations. Gum Arabic processing of grade III into grade II and I, and other Gum Arabic related products such as confectionaries, binding agents, and pharmaceuticals.
- **Dairy products** - milk processing, cheese and butter

- **Beef production** is common in all the 17 LGAs of the state. Currently, states have an estimated cattle population of 1.07 million in the hands of the nomads and private cattle rearers, with an annual beef production of about 300,000 metric tonnes, leaving much scope for investors, especially in modern ranching systems and meat factories. A large volume of milk and butter are also produced. A little less half of these cattle graze permanently on the cool Jos Plateau, while the remainder spend the dry season on the rangelands of Benue plains and move up to the Plateau in the rainy season.

The large concentration of cattle on the Jos Plateau encouraged the early establishment of a veterinary research center and a dairy factory in Vom. In the light of these, there is a huge investment opportunity in the meat packaging, milk processing, cheese and butter in Plateau State.

- **Ceramic products** (bones, hoofs, and blood): Many investment opportunities exist in the processing of by-products such as horns, hooves, bones, hair and feathers. These materials can be used for the production of buttons, ceramic works, surgical materials and bone meal. Blood can also be used for the production of concentrates for livestock and poultry feeds.
- **Leather materials:** Hides and skin is found in abundance in Plateau State. Leather from Plateau State can be used predominantly for the production of shoes, belts, carpets, bags etc. at the cottage level. This is evident in the century old Naraguta Leather works in Jos which has been producing quality leather products though on a small scale only.
- **Poultry industry:** Poultry production is gaining ground in the state due to the cool weather and more poultry farms are getting involved in commercial broiler and egg production. Demand for eggs is high in Plateau State, with poultry owners exporting to other states especially Abuja. Many investment opportunities exist in broilers and layers as well as poultry feeds. Associated with the poultry industries are feed, vaccines, as well as storage and transport facilities.
- **Fish processing and packaging:** Plateau State has over 20 dams and reservoirs with an estimated water surface area of 673 hectares, as well as 12 natural lakes with a water surface of 365 hectares. Some of these lakes and dams are formed as a result of mining activities, are “ready-made” opportunities to increase production for both domestic and export supplies. This provides a huge opportunity for investment in fish processing and packaging industries in the State.

Most notable is the Panyam Fish Farm, located in Mangu LGA in the Plateau Central zone of Plateau State. It is considered to be the largest fish farm in the whole of Africa. Established 65 years ago, this fish farm comprise of several large fish ponds in an area covering a land mass of 309 hectares, with the capacity to produce over 5 million

tonnes of fish and over 10 million fingerlings annually. This is a gold mine for investors in the fish processing and packaging industry.

- **Exotic flower production:** Plateau State is widely known as the best flower producer in Nigeria. The climatic condition of the state supports the growth of exotic varieties of assorted flower. The Horticulture Society of Nigeria acknowledges the state as having the best grown flowers in the country, which is good for export. This is evident with the many numbers of flower gardens in the state. Investors can make advantage of this and set up green houses to grow and improve varieties of assorted flowers, and seedlings.
- **Fonio (Acha):** Fonio popularly referred to as “Acha” in Plateau State is a staple and a major part of the diet meal in Plateau State and many parts of Nigeria. It is widely cultivated in nine out of the 17 LGAs of the state. It is a crop that is very rich in nutritional value and is adjudged to be one of the best for body building. It is often recommended for diabetic patients, weight loss, etc. It is rich in methionine and cysteine, amino acids vital to human health and deficient in today’s major cereals. Presently in Plateau State about 20,000 tons are produced annually, which is only a quarter of the projected state demand. As one of the most nutritious of all grains, it is also one of the world’s best-tasting cereals and perhaps the world’s fastest maturing cereal, producing grain just six or eight weeks after they are planted. Great opportunities abound in large farm production of Fonio in Plateau State to cater for health, wellness and other needs of human population. Private investors can take advantage of the government policy to support farming of Acha to establish large Acha farms. The production of Fonio in the State necessitates the Federal Government of Nigeria to set up The National Cereal Research Institute in Riyom, Plateau State.
- **Sesame seeds:** The Soil and climatic conditions of Plateau State support the large cultivation of sesame seeds. Nigeria is the seventh largest producer of sesame seed in the world and only second behind Ethiopia, with an estimated production of 120,000 metric tons annually. Sesame seed oil is one of the most sought-after vegetable oils in the world as its industrial ingredients can be used for the production of margarine, canned sardine, corned beef, soap making and ink. It is also used to garnish and decorate confectionaries e.g. cake, bread, sweets, burger, hot dogs, etc. Sesame seeds also called “beniseed” comes in varieties of white and black. Both varieties are widely cultivated in almost every LGA of the state. Sesame is commonly grown by smallholder farmers; however, investors can key into to expanding its production to meet national and international demands.
- **Food Storage and processing industry:** This is a very important and unexploited industry in Plateau State. The lack of storage and processing plants has greatly caused damage of agro-products in the state. It is said that over 30% of tomatoes, pepper, fruits and other agro-products are damaged annually due to the lack of proper storage.

Investors can take advantage of the proximity to raw agro-materials to set up a storage and processing plant in the state. For example, the tomato paste producing company, can use the opportunity of the readily available tomatoes in the state.

- **Kenaf processing:** Today, the world is moving away from plastic and poly-based bags for food grains. Jute bags produced from kenaf is the cheapest and best alternative. Plateau State used to be the home of jute bags from the sixties, but this lost out to poly-based bags in the nineties when petroleum became the main stay of Nigerian economy. The soil conditions in five LGAs support large scale cultivation of kenaf crops so that the processing of kenaf fibre into bags and seed into oil is an area of investment waiting to be tapped.

11.2 Investment in Tourism, Hospitality and Recreation

World-wide, it is now well established and generally accepted that tourism, especially eco-tourism in particular, is one major source of socio-economic development and transformation. A well-developed tourism sector provides employment. A major attraction, and advantage, of tourist sites in Plateau State is that they are located mostly within a radius of 200km from the city of Jos. It is thus possible for a tourist to go to places and return to the comfort of his or her hotel daily. Tourism in Plateau State provides investment opportunities in hotel development, and the management and improvement of many of the sites to international standard. This could be achieved through a PPP.

The state abounds in natural scenic vistas which present opportunities for tourism and recreation. Among the most famous tourist attraction points in the state are: Riyom Rock Formation, Wase Rock, Shere Hills, Kerang Volcanic Mountains, Ampang Crater Lake, Kura Falls, Assop Falls, Pandam Games Reserves, Kahwang Rock Formation, Wase Grazing Reserve, Jos Museum and Zoological Garden, and Jos Wild Life Park among several others. The climatic weather condition of the state is an added advantage for investors in the hospitality business to build hotels, recreation centres and parks

Jos Carnival

The Jos Carnival is an annual cultural event held in Jos to promote the socio-cultural talents on the Plateau. The Carnival, which was started by the Simon Lalong administration, is aimed at showcasing the social and peaceful atmosphere in Plateau State, in the most unique way. It involves street parades and several other activities like cultural displays, dances, etc depicting cultures and arts from Plateau State, Nigeria and beyond.

Golfing in Jos

Golfing in Jos has taken a new height since the emergence of Hon. Simon Lalong as State Governor. Annual Golfing tournaments are held in Jos. The serene beauty, peace and ambient weather in the state, makes Jos an attractive golfing destination. Plateau State has several golf courses two of them ie the Lamingo Golf Course and Rhino Golf Course being championship courses. Investors can therefore take advantage of the attractive weather and picturesque nature of the state to construct world-class golf resorts in the state, which in turn can host both and international golf tournaments.

Entertainment

Jos, which is commonly referred to as the Hollywood of Nigeria has pioneered the growth of Nigeria's film industry especially TV film production. Similarly, several top Nigerian musical artists trace their heritage to Jos. The combination of the beautiful scenery, and vibrant cosmopolitan population coupled with the presence of the Nigerian Film Corporation, the National Film Institute and also the NTA Television College presents an attractive location for film and video and music production. Investors entertainment business can take advantage of these factors in addition to the availability of experts and equipment to invest in this sector that is still growing and not fully exploited.

11.3 Investment in Infrastructure

One of the key developmental indicators of the 21st century is infrastructural development, which provides the basis for development of all sectors of the economy, e.g. communication, tourism, (hospitality, entertainment), transportation, urban and housing development and the delivery of goods and services.

The State Government has placed priority to infrastructural and human development, which can be realized through robust financing options. The need to look inwards by harnessing home-grown revenue sources has become imperative and will go a long way towards increasing the credit worthiness of the State Government.

The government has embarked on the rapid infrastructural development of the entire state through new road constructions, completion of projects started by previous administrations in the state, renovation work and the restarting of previously abandoned projects. Based on the foregoing, there are huge opportunities for investors to partner with the State Government under various types of PPP arrangements to construct, markets, toll roads, energy projects, water supply etc.

To institutionalise this process and to assure investors of adequate legal and other protections, the State Government has enacted a PPP law and established an Agency to drive this.

12. Other State Government Support Institutions

12.1 The Plateau State Micro, Small and Medium Enterprises Development Agency (PLASMEDA)

Governor Simon Bako Lalong established the PLASMEDA which is saddled with the responsibility of promoting financial literacy, entrepreneurship, vocational and skills acquisition, empowerment programs among youth and women.

Through the agency, the administration has trained over 3000 participants, with 48 being people living with disabilities. After the program, the Governor provided over 200 starter-packs to the best graduating participants across various skills, such as (fashion design, leather works, and hair dressing, computer, weaving and catering services. Meanwhile, capacity building, coaching and mentoring programs have been designed for microfinance banks in the state to enable them to provide relevant services to MSMEs.

12.2 Plateau State Investment and Property Development Company

The Plateau Investment and Property Development Company Limited (PIPC) came into existence in 1992 after merger of four state parastatals that were all actively engaged in promotion of commercial, industrial and property investments.

After a brief period of hiatus, the company has now been properly repositioned as a veritable investment arm of the State Government with the mandate to enter into joint venture partnerships with any willing investor in any sector of the Nigerian economy. It recently led the process of reviving two of the State-owned companies namely Highland Bottling Company and the Bokkos Fertiliser and Chemical Company Limited, through joint venture partnerships, and the two companies are now fully functional. It is presently seeking for interested investors to revive the Jos International Breweries Limited and the Hill Station Hotel, Jos

12.3. Plateau State Geographic Information System (PLAGIS)

In line with the administration's Rescue Agenda's deliberate support for investors to the state in reducing the cumbersome process of securing statutory titles to land, the Plateau State Government completed the modernization and computerisation of PLAGIS into a functional digital format that is designed to link up with the cadastral system at the Ministry of Lands Survey and Town Planning. This will reduce the erstwhile cumbersome process of securing titles from years to just about a month. Furthermore, this system will safeguard land documentation and guarantee the accuracy and legality of registered interest in land, thereby eliminating to the barest minimum any conflict of interest over land.

The digitization of land documentation and administration bring to the fingertip, information which will guide transactions in land and help in reducing litigations associated with same. With the generation of precision photography that was taken over all the 17 LGAs of the state and the deployment of over 4,000 pillar points in the coverage area, security mapping and remote sensing for agriculture, solid mineral exploration and tourism development planning, have further been made easier for the state.

Benefits of PLAGIS

- i. It enables quick and secure access to land information management.
- ii. It provides the world's best available technology services to which all citizens are entitled in a fair, honest timely and effective manner.
- iii. It allows for development and maintaining modern standards for a stable and effective system of registering interest in land.
- iv. It guarantees title accuracy and legality to registered interest in land.
- v. It provides better quality and faster services in processing land application and other related duties.
- vi. It promotes and enhances efficient public delivery.

Process for Obtaining Statutory Title in Plateau State

Since acquisition of land and obtaining title thereon is one of the key concerns of any would-be investor, the State Government has deliberately simplified the process of acquiring Right of Occupancy and the Certificate of Occupancy as follows:

A. Right of Occupancy (R of O)

- Collection and submission of applicant forms along with evidence of ownership and survey plan of site
- Registration of application upon payment of prescribed fees
- Survey report
- Planning inspection and report
- Land use and allocation designation of an applicant
- Grant of life

B. Certificate of Occupancy (C of O)

- Acceptance of terms of grant as contained in an R of O

- Preparation of title deed plans (TDP)
- Preparation of certificate of occupancy (C of O) after payment of requisite fees
- Endorsement of C of O by the Governor.

Processing fees for right of occupancy (land forms, processing, site inspection, infrastructural provision and all rent/land charges have been reduced by 50% by Governor Simon Lalong from 2016 till date. The decision to reduce all fees and charges related to land transactions is to enhance access to land and land titles especially by MSMEs who complained that the charges and fees in Plateau State were comparatively high.

13. Key Polices (Federal and State) in Plateau State

13.1 Industrial Policy

As frequent fluctuations affect the global economic climate, the Federal Government of Nigeria is increasingly developing policies aimed at encouraging private sector participation and entrepreneurship, while encouraging government divestment in mainstream economic activities. Accordingly, the following actions are being taken by the State Government in order to attract investors:

- In addition to existing industrial layouts, more will be provided in each LGA. They will be serviced with access roads electricity and water supply.
- The Plateau State Government will not impose any additional taxes and levies on companies, other than those approved by the Federal Government.
- The Plateau State Government will assist investors by liaising with relevant Federal agencies to clear any bottlenecks that may delay or prevent the establishment of a company in the state. It is prepared to work with others in the Federal Government to solve any problems that might discourage investors.
- In respect of mineral- and agro-based industries, the State Government offers a grant of up to 10% (maximum ceiling of N5 million) of the company's value, especially those established in industrially deprived or "depressed" areas.
- Copies of pre-feasibility studies (where available) will be given to genuine investors to reduce time spent on research and information gathering.

- The efficiency of firefighting agencies and other social services are being improved by the State Government in an effort to deliver social services to the growing industries in the state.
- The State government will continue to patronize goods and services produced in the state so as to encourage their growth.
- In order to encourage private sector initiatives, government will continue to encourage development of an entrepreneurial culture through active sponsorship of seminars and workshops aimed at sustaining an enterprise culture in the state.
- Where it is feasible to provide a dam that would also benefit the local populace, the government will provide 75% while the investor provides 25% of the cost of the dam. If a water supply scheme already exists, government will provide pipe borne water to the industrial site as its contribution.
- Apart from supply power to industrial layouts within the state, the government will work out the modalities for channelling power to any industry located far from the grid without undue delay.
- Government will guard against multiple taxation on companies, and whenever complaints of such are received, they shall be acted upon speedily and refunds processed accordingly.
- All new industries and industrial innovations shall be exempt from ground and property rates for a period of five years.
- All fees in respect of consent, registration and other related transactions pertaining to newly established industries will be waived for the three years of establishment.

13.2 Trade Policy

Conscious of the need to encourage trade and commerce in the Plateau, the State Government has put in place the following policies

Domestic Trade

- The government is exploring necessary measures to eliminate barriers in intra-state trade and inter-state commerce.
- The government shall encourage specialization in the areas of agriculture and other business based on comparative advantages.

Distributive Trade

- The promotion and growth of local trade through the elimination of internal controls and bottlenecks that tend to stifle the flow of trade.
- Monitoring and eliminating restrictive trade and trade malpractice by manufacturers, wholesalers and distributors to ensure a smooth flow of goods and services to end users.
- Encouraging manufactures/dealers to establish warehouses and depots in the state to facilitate overall availability of consumer goods.
- Marketing data on stock and prices of grains, foodstuff and other consumer goods so as to create awareness among consumers.
- Encouraging the formation of consumer cooperatives and consumer cooperatives shops so as to create access by rural dwellers to goods and services at affordable prices.
- Removal of obstacles to the flow of goods as may be created by trade associations whose monopolistic practices operate to the detriment of consumers.
- Equipping and staffing the weights and measures committee to ensure full implementation of the consumer protection laws dealing with the standardization of weights and measures, quality of products and advertisements.
- Encouraging local technology to stimulate productivity while ensuring that local manufacturers strictly adhere to approved standards and all environmental safeguards.
- Driving and increasing value addition to Plateau State's potential in agriculture, minerals and other non-oil ventures in order to achieve rapid sustainable economic growth that ensures employment generation, wealth creation and poverty reduction, thereby delivering prosperity to the citizenry.
- Ensuring value addition to production such that investors could be encouraged to go beyond raw material production to processing and marketing.
- While focusing on improved quality and standards of production, the government shall also ensure income generation through fair and healthy competition among producers, processors and marketers.
- Support the establishment of food processing clusters, skills acquisition clusters, technology incubation centres through provision of incentives like infrastructure (land, access roads, water, energy, etc.).
- Boosting trade through sustainable fairs and exhibitions
- Encouraging MSMEs to flourish through recognized microfinance institutions.
- Promoting the ease of doing business for investors using the One Stop Shops or One Stop Investment Centres.

- Ensuring compliance by private and public sectors adherence to the budget implementation, the provisions of Procurement Act, respect for contractual terms, due processes, accountability and transparency.
- Encouraging the establishment of neighbourhood centres, shopping malls and specialized commodity markets so as to promote trade at the state and LGA levels.
- Promoting doing business through digitized land and tax platforms as well as dedicated investments website to promote trade in the state.

13.3 The Federal Government Privatization Policy

The National Council on Privatization and the Bureau of Public Enterprise have both been restructured and are vigorously implementing the Federal Government Privatization Program. The Government Privatization Program is intended to reduce the cost of doing business in Nigeria and improve the efficiency of all public enterprises as well as making the private sector the economy's engine of growth.

The first phase of privatization involves selling government holdings in companies that are presently quoted on the stock exchange, such as commercial and merchant banks, cement plants and oil marketing companies. Core investors are encouraged to buy shares in any of the enterprises being privatized.

The second phase of privatization will cover government holdings in hotels, holding companies, motor vehicle plants and similar enterprises.

The third phase of privatization will cover public utility companies, including telecommunications, national transport and power supply companies. It will also include large enterprises such as fertilizer companies and refineries.

The Federal Government intends to divest the majority of its shareholding in the affected enterprises to core investors with the requisite technical financial and managerial capacity. To this effect, all laws that inhibit the smooth functioning of a deregulated, free enterprise and market driven economy will have been removed. With a few to engendering foreign direct investment, the Federal Government has made sure that the framework for doing business has been made more conducive and bottlenecks hitherto experienced during business legalization have been ameliorated or removed:

- Investors can easily import capital and are free to repatriate their profits and dividends net of taxes through any authorized dealer in freely convertible currency.
- The cost of obtaining business permits at the National Investment Promotion Commission (after registration at the corporate Affairs Commission) has been significantly reduced.
- It is now possible to register a company and also obtain a business permit at the One Stop Investment Centre within a 24-hour time frame.
- The processing of incentives and the negotiation of concessions can be facilitated by the National Investment Promotion Commission.
- Expatriate quota slots for foreign professionals can also be facilitated at the One Stop Investment Centre.
- A new visa policy has been introduced which enables genuine foreign visitors to obtain entry visas within 48 hours of the submission of all the required documentation.

Furthermore, in recent years certain incentives have been introduced by the government, with a view to promoting investments from within and outside the country:

Companies Income Tax

The Companies' Income Tax Act has been amended in order to attract potential and existing investors and entrepreneurs. The current rate in all sectors, except for petroleum, is 30%.

Pioneer Status

Pioneer Status is a tax holiday granted to qualified or (eligible) industries anywhere in the Federation and a seven-year tax holiday in respect of industries located in economically disadvantaged LGAs of the Federation. At the moment, there is a list of 69 approved industries declared pioneer industries, which can benefit from a tax holiday.

Tax Relief for Research and Development

Industrial establishments are expected to engage in Research and Development (R&D) for the improvement of their processes and products. Up to 120% of expenses on R&D are tax deductible, provided that such R&D activities are carried out in Nigeria and are connected with the business from which income or profits are derived. Also, for the purpose of R&D on local raw materials, 140% of the expense is allowed. Where the research is long-term, it will be regarded as a

capital expenditure and will be written off against profit. The result of such research could be patented and protected in accordance with internationally accepted industrial property right.

Capital Allowances

The current rate applicable in respect of capital allowances are:

| S/N | Qualifying Expenditure in respect of: | Initial Allowance (%) | Annual Allowance (%) |
|-----|--|-----------------------|----------------------|
| 1. | Building Expenditure | 1 | 10 per annum |
| 2. | Industrial building expenditure | 15 | 0 |
| 3. | Mining | 20 | 10 |
| 4. | Plate (excluding furniture and fittings) | 20 | 10 |
| 5. | Furniture and fittings | 15 | 10 |
| 6. | Motor vehicle expenditure | 25 | 20 |
| 7. | Plantation equipment expenditure | 20 | 33 |
| 8. | Housing estate expenditure | 20 | 10 |
| 9. | Ranching and Plantation Expenditure | 25 | 15 |
| 10. | Research and development expenditure | 25 | 15 |
| 11. | Public Transportation Motor Vehicle | 30 | -- |

The amount of capital allowance to be enjoyed in any year of assessment is restricted in Nigeria to 75% of assessable profit in case of manufacturing companies and 66% in case of others, except for companies in agro-allied industries that are not affected by this restriction. If leased assets are used in agro-allied ventures, the full capital allowance claimed will be granted. Moreover, where the leased assets are agricultural plants and equipment, there will be an additional investment allowance of 10% on such expenditure.

In-Plant Training

Since staff competence and skills is a key driver of industrialization, industrial establishments that have set up in-plant training facilities enjoy a 2% tax concession for a period of five years.

Investment in Infrastructure

This is a form of incentive granted to industries that provide facilities that ordinarily should have been provided by the government. Such facilities include access roads, pipe borne water and electricity. 20% of the cost of providing these infrastructural facilities, where they do not exist, is tax deductible.

Investment in Economically Disadvantaged Areas

Without prejudice to the provision of the pioneer status enabling law, a pioneer industry sited in an economically disadvantaged LGA is entitled to 100% tax holiday for seven years and an additional 5% capital depreciation allowance over and above the initial depreciation allowance

Labour Intensive Mode of Production

Industries with high labour/capital ratio are entitled to tax concessions. These are industries with plants, equipment and machinery, which essentially are operated with minimal automation. Where there is automation, such automation should not be more than one process in the course of production. The rate is graduated in such a way that an industry employing 1,000 persons or more will enjoy 15% tax concession, while an industry employing 200 will enjoy 7% and those employing 100 will enjoy 6% and so on.

Local Value Added

10% tax concession for five years are granted to companies that add local value to their products. This applies essentially to engineering industries, where some finished imported products serve as inputs. The concession is aimed at encouraging local fabrication rather than the mere assembly of completely knocked down parts.

Re-Investment Allowance

This incentive is granted to companies engaged in manufacturing which incur qualifying capital expenditure for the purposes of approved expansion, etc. The incentive is in the form of a generalized allowance of capital expenditure incurred by companies for the following:

- Expansion of production capacity.
- Modernization of production facilities.
- Diversification into related products.

Minimum Local Raw Materials Utilization

A tax credit of 20% is granted for five years to industries that attain the minimum level of local raw material sourcing and utilization. The minimum levels of local raw materials sourcing and utilization by sectors are:

- Agro-allied 70%
- Engineering 60%
- Chemicals 60%
- Petrochemicals 70%

14.4 Plateau State Tourism Policy

Policy Aim

The aim of the Plateau State Tourism Policy is to position Plateau State as Nigeria's leading tourism destination for both investors and tourists.

Mission

To improve Plateau State's livelihood by embracing Plateau's natural heritage and associated cultural heritage through sustainable development of tourism.

Policy Thrust

The policy thrust is to develop a sustainable tourism that capitalizes on the state's areas of comparative advantages namely; pleasant weather, scenic beauty and cultural heritage to promote domestic and eventually international tourism. This policy therefore aims at opening the gateways of the state for both domestic and international conferences, seminars, conventions and summits, etc. These will be promoted in a secured environment to firmly establish Plateau State as the number one tourism destination in Nigeria.

Policy Objectives

1. To increase growth in wealth accruing to the state through tourism. This can be significantly enhanced through a coordinated and strategic approach to the industry's development between public and private sectors
2. To generate and increase employment in the tourism sector, enhance income and alleviate poverty

3. To meaningfully and beneficially involve the rural communities in the tourism enterprise; the communities where tourist attractions are located are to be integrated in the development process and value chain
4. To capitalize on Nigeria's National Tourism Master Plan which identifies Jos as a hub for central scenic cluster; encourages the development of a range of hotels and other areas of investments; and most importantly, aims to upgrade the Jos Airport to international standards to attract more flights and promote tourism.
5. To encourage sustainable, inclusive and responsible tourism by empowering women and youths through knowledge-building & skill development
6. To promote Plateau State as the desirable holiday destination, which will also promote geo-political integration amongst citizens and residents alike
7. To promote PPP in tourism development in the state
8. To ensure environmental sustainability in the development of tourism resources
9. To establish a robust collaborative partnership with the peace building agency and to promote a stable and peaceful society upon which the tourism industry in Plateau State will thrive
10. To advocate and create awareness amongst stakeholders on the impact of Travel & Tourism on the society.

The Role of Tourism in Plateau State

An overview of the tourism sector on the Plateau has indicated that the state is rich in cultural heritage, with impressive natural resources, attractive scenes, and dement weather, similar to that of South Africa, Botswana, Swaziland, Kenya, Tanzania and parts of Uganda. Indeed, Plateau State is the Europe of West Africa. The radiant vegetation of the Jos Plateau, the abundant sunshine and waterfalls, the volcanic/inspiring rock formations, the variety of handcrafts, the friendly and hospitable people, and many others call for an evidence-based policy that will place the state on the global map of tourism.

Economic impacts:

Tourism in other places has assumed an enviable position as a component of national economy contributing to the GDP of nations. On the Plateau therefore, tourism will be fully tapped to serve as a major contributor to the state's economic growth. Tourism will help in the following:

- To increase internally generated revenue through tourists spending and taxes on tourism products
- To gain more from explorers or visitors for both public and private sectors through income multiplier effect

- To increase job creation capacities of both the public and private sectors engaged in tourism in the state, through direct and indirect engagements (hotels, airlines, shuttle busses, construction firms, restaurants suppliers, etc.)

Social impacts:

Tourism development contributes immensely to the development of the conscience of the society as projects should not be left to the government alone. In order to carry the society along, this policy on tourism development will bring out the roles of individuals, corporate organisations, etc; through robust participation, reaping of economic benefits and liberal but effective legal framework. This is to maximize the contributions of tourism to the social development of the state.

Political impacts:

Tourism has a great potential of promoting the positive image of the state. Tourism will give first hand and credible information about the state. Therefore, a robust policy on tourism and diligent implementation of it will attract good reputation/image for the state locally and internationally, thus translating into rapid economic, social and infrastructural growth which Plateau State is in dire need of.

Impacts on peace and security:

Peaceful environment is the cardinal point on which tourism thrives. For any government or private organization to be successful in tourism development, security provision is very important. Peace must be the prevailing and critical norm of the environment on areas of security, traditional rulers, cultural calendars and protection of sites, people with special needs. The provision of adequate security is central to tourism development. The Plateau State Government and its residents must always maintain a friendly environment for tourists/investors to operate.

For example, since all the destinations are located in various LGAs, government will collaborate with all relevant security agencies to ensure free movement of Tourists and Security to all tourist sites. The Plateau State Government shall place tourism on the priority list along security and economic development activities. Such will provide a conducive environment for private investors that will eventually pay off in adding value to existing natural endowments. For long term security solution, the State through suitable mechanisms shall create special security outfits (tourism police) to man the various tourism destinations.

Impact on traditional rulers:

Traditional rulers who are custodians of culture and land resources will be educated on the importance of safe-guarding such destinations within their domains. Traditional institutions will be sensitized on the relationship between safe and peaceful environment and economic development resulting from tourism in their domains.

Impact on public service

Policy directs government to partner with the Federal Government as a catalyst to the success of tourism in Plateau State by making its institutions like the Immigration/Customs service, State and National Security Agencies and Ministry of Foreign Affairs more efficient and tourist friendly.

Impact on persons with special needs:

Policy directs that the design, construction and utilization of tourist's infrastructure and facilities and all other aspects of tourism development should consider people with special needs. The Policy directs the Ministry of Tourism, Culture and Hospitality and Plateau State Tourism Corporation to liaise with the Disability Right Commission to provide ramps and other aids at tourist sites and facilities to assist persons with special needs.

15. Sectorial Incentives

The following are the specific various incentives by the Federal Government designed to encourage investments in Nigeria.

Manufacturing Industry

- Companies with turnover of less than N1 million are taxed at a low rate of 20% for the first five years of operation if they are in the manufacturing business.
- Dividends from companies in manufacturing sector with a turnover of less than N1 million is tax free for the first five years of their operation.
- Dividends derived from manufacturing companies in petrol chemical and liquefied natural gas sub sector are exempted from tax.

Agriculture

- Companies in the agro-allied business do not have their capital allowance restricted. It is granted in full i.e. 100%.
- The payments of minimum tax by companies that make small or profits at all do not apply to agro-allied business.
- Agro-allied plant and equipment enjoy enhanced capital allowances of up to 50%.
- Processing of agricultural produce is a pioneer industry; consequently, there is a 100% tax-free period for five years for projects into processing of agricultural produce. All agricultural and agro-industrial machines and equipment attract only 1% duty.
- Agricultural Credit Guarantee Scheme Fund (ACGSF) administered by the Central Bank of Nigeria: Up to 75% guarantee for all loans granted by commercial banks for agricultural production and processing.
- Interest Drawback Program Fund: 60% repayment of interest paid by those who borrow from banks under the ACGSF, for the purpose of cassava production and processing provided such borrowers repay their loans on schedule.

Solid Minerals

The following incentives are available in the solid minerals sector:

- 3 to 5 years tax holiday
- Low income tax of between 20% and 30%
- Deferred royalty payments depending on the magnitude of investment and the strategic nature of the project
- Possible capitalization of infrastructure such as roads and electricity to mining sites
- Extension of infrastructure such as roads and electricity to mining sites
- The holder of a mining lease shall, where qualified, be entitled to:
 - Depreciation or capital allowance of 75% of the certified true capital expenditure incurred in the year of investment and 50% in subsequent years
 - Investment allowance of 5%
 - Exemption from payment of customs and import duties
 - Expatriate quota & resident permit for approved expatriate personnel
- In addition to roll-over relief under the capital gains tax (CGT), companies replacing their plants and machinery are to enjoy a once and for all 95% capital allowance in the first year with 5% retention value until the assets are disposed, 15% will be granted for replacement of an asset.

Telecommunications

Government provides non-fiscal incentives to private investors in addition to a tariff structure that ensures that investors recover their investment over a reasonable period of time, bearing in mind the need for differential tariffs between urban and rural areas. The tariff structure as approved by the regulatory authority, the Nigerian Communication Commission, also provides adequate cross subsidy between the profitable trunk and local calls of the urban and non-profitable operation of the rural areas.

Other incentives in place are:

- Manufacture/installation of telecommunication related equipment is considered as pioneer activity. As a result, they enjoy five to seven years of tax holiday depending on location.
- Taxes and duties do not exceed those charged on essential electrical goods.

Energy

Among the incentives put in place by the government to encourage investors in the sector are:

- Tax holiday of five to seven years is granted to companies that manufacture
- Transformers, meters, control panels, switch gears, cable and other electrical related equipment are considered pioneer products/industries
- Power plants using gas are assessed under the company income tax act at a reduced rate of 30%.

Tourism

The following incentives have been put in place to encourage domestic and foreign investors' participation in the tourism industry in Nigeria:

- The tourism sector was accorded the preferred sector status in 1999. This makes the sector qualifies for incentives (available to similar sectors of the economy) such as tax holidays, longer years of moratorium and import duty exemption on tourism related equipment.
- Provision of basic infrastructure that is, road, water, electricity, communications etc. to the tourist sites. Some states declared specific areas as tourism development zones, thereby making acquisition of land easier.
- Provision of land for tourism development at concessional rates
- Availability of soft loans with a long period of moratorium.

Transport

The following incentives are in place to encourage investment in the transport sector: Shipbuilding, repairs and maintenance of vessels, boat, barges, diving and underwater engineering services, aircraft maintenance and manufacturing are considered pioneer products. As a result, they enjoy five to seven years tax holidays depending on location.

Non-Oil Exports

Export incentives are aimed at encouraging and assisting exporters to increase and diversify the total value and volume of non-oil exports from Nigeria. These incentives are designed to address the major problems of supply, demand and price competitiveness of Nigeria's export. Some of the incentives now take the form of Negotiable Duty Credit Certificate (N-DCC).

Other Lines of Trade

In respect of goods exported from Nigeria, the relevant companies' profits are exempted from tax, provided the proceeds are repatriated to Nigeria and used exclusively to purchase raw materials, plants equipment and spare parts.

The profits of companies whose supplies are exclusively from input to the manufacturing of products for exports are excluded from taxation.

- All new industrial undertakings including foreign companies and individual operating in an Export Processing Zone are allowed full tax holidays for three consecutive years.
- As a means of encouraging industrial technology, companies and other organizations that engage in research and development activities for commercialization enjoy 20% investment tax credit on their qualifying expenditure.
- Dividends distributed by unit in Nigeria are free of tax and no withholding tax is deducted there from since such incomes have already suffered tax in the first instance.
- All companies engaged wholly in fabrication of tools, spare parts and simple machinery for local consumption and export are to enjoy 25% investments tax credit on their qualifying capital expenditure while any tax payer who purchases locally manufactured plants and machinery are similarly entitled to 15% investment tax credit on such fixed assets bought for use.

Other Incentives, Benefits and Guarantees

Incentives for Special Investment:

For the purpose of promoting identified strategic or major investment, the National Investment Promotion Commission shall, in consultation with appropriate government agencies, negotiate specific incentive packages for the promotion of investments as the Commission may specify.

Double Taxation Agreements (DTA):

In the last few years, double taxation agreements have been entered into by Nigeria with a number of countries. These agreements are entered to avoid double taxation in relation to taxes imposed on profit that is taxable in Nigeria and any taxes of similar character imposed by the law of the country concerned.

The method of relief from double taxation under Nigeria's tax treaties is by way of a "tax credit". The mechanism of the tax credit is such that the tax payable in Nigeria on profits of a Nigerian company being remitted into the country is reduced by the amount of "foreign tax" paid abroad.

The converse is equally true where an overseas company receives profits from abroad. Nigeria has DTA with the following countries:

- UK
- France
- Netherlands
- Belgium
- Pakistan
- Canada
- Czech Republic
- Philippines
- Romania

Negotiations are in progress at various Stages with other countries like Turkey, Russia, India, and Korea, while other countries have indicated their interest to commence negotiations on tax treaties with Nigeria. As a concession to Nigeria's treaty partners, the government has approved a lower treaty rate of 7.5% on dividends, interest, rent and royalties when paid to a bonafide beneficial owner of a treaty country.

Investment Promotion and Protection Agreement (IPPA)

As part of additional efforts to foster foreign investors' confidence in the Nigerian economy, the government continues to enter bilateral IPPAs with countries that do business with Nigeria. The IPPA helps to guarantee the safety of the investment of the contracting parties in the event of war, revolution, expropriation or nationalization. It also guarantees investors the transfer of interests, dividends, profits and other incomes as well as compensation for dispossession or loss. To this end, Nigeria has concluded and signed IPPAs with:

- France
- United Kingdom
- Netherlands
- Romania
- Switzerland
- Spain
- South Africa

Negotiations with the United States of America, Belgium, Sweden and Russian Federation are at various stages.

Liberalization of Ownership Structure

The government in repealing the Nigerian Enterprises Promotion Act of 1972 (amended in 1977 and in 1989) and promulgating the Nigerian Investment Promotion Commission Act of 1995, has liberalized the ownership structure of business in Nigeria. The implication of this is that foreigners can now own 100% shares in any company as opposed to the earlier arrangement of 60% - 40% in favour of Nigerians.

Repatriation of Profit

Under the provisions of the Foreign Exchange (Monitoring & Miscellaneous Provision Act No. 17 of 1995), foreign investors are free to repatriate their profits and dividends net of taxes through an authorized dealer in freely convertible currencies.

Guarantees against Expropriation

The Nigerian Investment Promotion Commission Act guarantees that no enterprise shall be nationalized or expropriated by any government in Nigeria.

16. Reasons to Invest in Plateau State

A current estimated population of over 4.1 million people supported by its large market due to its central location in Nigeria and its shared borders with various states, makes Plateau State a market pool and an ideal investment destination.

Being Nigeria's most endowed state in terms of mineral deposits, agricultural raw materials, as well as local and exotic food crops of competitive advantages with an excellent environment for livestock occasioned by rich sources of clean water bodies and clement weather, Plateau State is an attractive location for manufacturing, tourism, as well as agro-allied and mining investments.

This is in addition to the robust public and private sector facilities, such as banks, insurance companies, stock brokers, educational facilities (over 40 tertiary institutions), health services, and low cost skilled labour. Federal, state and local government technical and administrative services further reinforce reasons for making the state an investment destination of choice.

Furthermore, NASCO Group, one of the foremost manufacturing conglomerates has been operating in Jos since the sixties, and the later arrival of UAC's Grand Cereal and Oil Company Ltd, further demonstrates the state's improving business environment

Above all, the determination of the State Government under Governor Simon Lalong to create a more conducive business enabling environment through initiatives like the One-Stop Investment Center and the Investment Promotion Agency, make Plateau State truly open for businesses.

16.1 Incentives for Investors

The State Government offers attractive incentives for new investors which include:

- Tax exemptions
- Tax holidays
- Tax allowance
- Tax reforms, e.g. the introduction of electronic tax system for easy collective of revenue
- Provision of infrastructure to industrial layouts and industrial clusters e.g. water, access roads, electricity etc.
- Access to communication services
- Access to the One-Stop-Investment Centre to support investors' research and ease of investment processes and documentation
- After Care Services

16.2 Peace and Security

Flowing from the focused pursuit of peace building and conflict management strategies by the State Government since 2015, Plateau State has emerged as one of the most liveable and habitable States in Nigeria and still remains the most attractive melting pot for diversity and natural hospitality of the inhabitants. This is further reinforced by its naturally beautiful landscape, clement and pleasant weather plus exotic foods.

16.3 Core Investment Areas

- Agriculture and agro-processing
- Mining
- Tourism
- Hospitality
- Infrastructure
- ICT
- Health
- Real Estate

16.4 Complimentary Services/Infrastructures by Government

- Security
- Water
- Power
- Labour
- Airport (cargo status) and Inland dry port
- Guarantees
- Land Title

- Industrial Layouts