



INVENTORY OF INVESTMENT INCENTIVES (JAN 1st, 2023 – DEC 31st, 2023)

S/ N	Name of Incentive	Legal Instrument	Sector(s)	State/Federal	Description	Eligibility Criteria	Year Created	Duration	Implementing Agency	Recipients (2023)
1	Tax Relief for SMEs	Imo State Revenue Law, 2022	SMEs	State	Tax reduction	Registered SMEs	2023	Annual	IIRS	120
2	Land Use Charge Waiver	Land Use Act	Real Estate	State	Reduced land charges	Approved investors	2023	1-3 yrs	Min Lands	35
6	Agri Subsidy	Exec Order	Agriculture	State	Input subsidy	Registered farmers	2023	Seasonal	Min Agriculture	200
7	Business Waiver	Exec Order	MSMEs	State	Fee waiver	New businesses	2023	Annual	Commerce	90
8	Infrastructure Support	Exec Approval	Industrial	State	Infrastructure support	Large investors	2023	Project	Works	12