



KOGI STATE INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP AGENCY

Period: January 1, 2023 – December 31, 2023

SN	Name of Incentive	Legal Reference Instrument	Sectors	Eligibility Criteria	Description of Benefits	Duration	Awarding / Implementing Agency	Year Introduced	Number of Incentive Recipients
1	Tax Holiday	Kogi State Board of Internal Revenue Law, 2020	All sectors	All new businesses are eligible	Tax holiday granted to new businesses/investors	3 years	Kogi State Internal Revenue Service	2023	24
2	Removal of Business Premises	Executive Order on Ease of	All sectors	Application within the first year; must	Waiver of business premises	1 year	Ministry of Investment,	2023	10

	Registration Fees (Initial Year)	Doing Business		qualify as an Inventory pioneer business	registration fees for the first year		Trade and Industry		
3	Reduction of Fibre Optic Right of Way Fees to ₦145/m	Executive Order on RoW; Kogi State RoW Regulation, 2023	Telecommunications	Must be telecom operator with valid application	Reduced cost for fibre optic deployment	Ongoing	Ministry of Housing and Urban Development	2023	3