

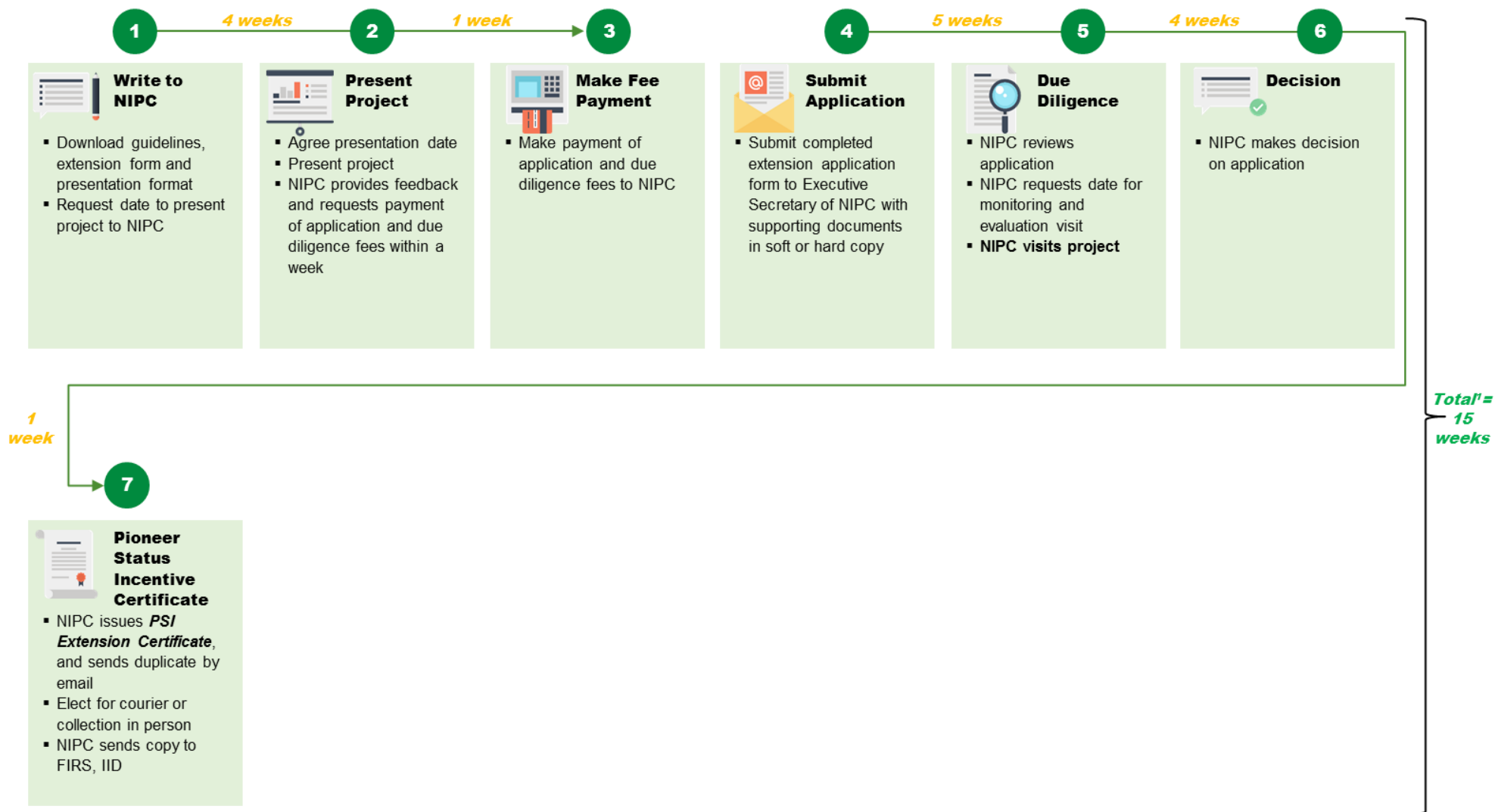
# PROCESS FLOW CHART FOR PIONEER STATUS INCENTIVE APPLICATION



FIRS: Federal Inland Revenue Service; FMITI: Federal Ministry of Industry, Trade and Investment; IID: Industrial Inspectorate Department of FMITI; NIPC: Nigerian Investment Promotion Commission; PSI: Pioneer Status Incentive.

- Part I (steps 1 to 8), assumes application for Part I filed promptly after step 3 and complete documentation submitted; and payments made on time in steps 3 and 7.  
Part II (steps 9 to 12), assumes application for Part II filed promptly after step 8 and complete documentation submitted.

# PROCESS FLOW CHART FOR PIONEER STATUS INCENTIVE EXTENSION APPLICATION



FIRS: Federal Inland Revenue Service; FMITI: Federal Ministry of Industry, Trade and Investment; NIPC: Nigerian Investment Promotion Commission; PSI: Pioneer Status Incentive

1. Assumes application for extension filed promptly after step 3 and complete documentation submitted.