

## WAIVERS AND EXEMPTIONS GRANTED FROM JANUARY TO MAY, 2014

S / N	ITEMS GRANTED WAIVERS/ EXEMPTIONS	PURPOSE OF WAIVERS/ EXEMPTIONS	NAMES OF BENEFICIARIES	AMOUNT INVOLVED (AMOUNT CONCEDED IN NAIRA)	APPROVING AUTHORITY	SECTOR OF THE ECONOMY	WAIVERS/ EXEMPTIONS	PROVISION UNDER WHICH APPROVAL WAS GRANTED
1	Agricultural Machinery and Equipment	To improve the agricultural Sector	RAIN Integrated Services Ltd	27,478,892.00	HMF	Agriculture	Exemption	2012 Fiscal Policy Measure
2	Drugs, Hospital Equipment and materials	To improve medical services in Nizamiye Hospital, Abuja	Surat Educational Ltd	195,456,365.24	HMF	Health	Exemption	Schedule 2, item 6 of CET 2008-2012 as extended as extended
3	Machinery, Equipment and spare parts for EGTL, EG3A/B PPMODs pipeline, EGP3B PPMOD pipeline	Utilization of Nigeria Natural Gas/Increase in power generation	Chevron Nigeria Ltd	4,879,825,752.00	HMF	Oil & Gas	Waiver	Act 16 of 1997 and Part 1 item 5 of the CET 2008-2012 as extended
5	Ambulance, wheelchair, ultrasound and medical equipment	Technical assistance	Dr. Emeka Aniebonam skill acquisition and health foundation	239,951.20	HMF	Others	Exemption	Schedule 2, item 6 of CET 2008-2012 as extended
6	Six generators, computers (desktops and laptops), printers/copiers, office equipment/stationary and medical equipment	Technical assistance	Chiatogu Foundation	224,000.00	HMF	Others	Exemption	Schedule 2, item 6 of CET 2008-2012 as extended

7	Machinery, Equipment and spare parts for compressed natural gas to Independent Power Plants	Utilization of Nigeria Natural Gas/Increase in power generation	Green Fuels Limited	14,368,000.00	HMF	Oil & Gas	Exemption	Act 16 of 1997 and Part 1 item 5 of the CET 2008-2012 as extended
8	Agricultural Machinery and Equipment	To improve the agricultural Sector	Seegnal Nigeria Ltd	47,482,400.00	HMF	Agriculture	Exemption	2012 Fiscal Policy Measure
9	Gas Generators, Plants, Machinery, Equipment and Spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	Edo cement Company Ltd	240,000,000.00	Mr. President	Oil & Gas	Waiver	Act 16 of 1997 and Part 1 item 5 of the CET 2008-2012 as extended
10	Used sports kits and training equipment	To train young talented nigerians in the game of soccer	Kato International Training Academy	170,779.60	HMF	Others	Exemption	Schedule 2, item 6 of CET 2008-2012 as extended
11	Agricultural Machinery, equipment, spare parts and greenhouses	To improve the agricultural Sector	Borno State Government	984,794,205.09	Mr. President	Agriculture	Waiver	Provisions of part 1, item 11 (1) (a) of the CET 2008 - 2012
12	Specialised items such as custom made carpets, timber dining chairs etc	Construction of the new banquet hall at the presidential villa	Federal Capital Territory Administration	-	Mr. President	Others	Waiver	Provisions of part 1, item 11 (1) (a) of the CET 2008 - 2012
13	Machinery, Equipment and spare parts for pipeline	Utilization of Nigeria Natural Gas/Increase in power generation	Accugas Limited	30,871,059.69	HMF	Oil & Gas	Exemption	Act 16 of 1997 and Part 1 item 5 of the CET 2008-2012 as extended

14	Natural gas powered compressors and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	Exterran Nigeria Limited	66,094,900.16	HMF	Oil & Gas	Exemption	Act 16 of 1997 and Part 1 item 5 of the CET 2008-2012 as extended
16	Machinery, Equipment and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	Procter and Gamble Nigeria Ltd	29,753,881.50	HMF	Oil & Gas	Exemption	Act 16 of 1997 and Part 1 item 5 of the CET 2008-2012 as extended
17	Dredger, complete with accessories and spare parts	Improving the Mining Sector	Glossands Limited	51,822,642.36	HMF	Mines & Steel	Exemption	Nigerian Mineral and Mining Act, 2007 and is valid for a period of one year effective from 19th Oct, 2013
18	Beneficiation Plant and Accessories	Improving the Mining Sector	Royal Salt Limited	35,200,872.28	HMF	Mines & Steel	Exemption	Nigerian Mineral and Mining Act, 2007 and is valid for a period of one year effective from 19th Oct, 2013
19	Quarrying equipment and machinery	Improving the Mining Sector	Stoneworks Industries Limited	19,464,368.00	HMF	Mines & Steel	Exemption	Nigerian Mineral and Mining Act, 2007 and is valid for a period of one year effective from 19th Oct, 2013

20	Contraceptives	promote family planning	Planned Parenthood Federation of Nigeria	7,116,396.48	HMF	Health	Exemption	Schedule 2, item 6 of the CET 2008-2012 as extended
21	290 units of assorted vehicles	2014 World Economic Forum on Africa	Federal Capital Territory Administration/Globe Motors	991,590,600.00	Mr. President	Others	Waiver	Provisions of part 1, item 11 (1) (a) of the CET 2008 - 2012
22	Machinery, Equipment and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	Indorama Eleme Fertilizer & Chemicals Ltd	6,960,640,000.00	Mr. President	Oil & Gas	Waiver	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended
23	Fertilizer Equipment, catalysts and chemicals, pile and spare parts etc	Utilization of Nigeria Natural Gas/Increase in power generation	Indorama Eleme Fertilizer & Chemicals Ltd	3,540,320,000.00	Mr. President	Oil & Gas	Waiver	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended
24	40,000 pieces of 240ltrs wheeler waste bins & 500 pieces of double-bin cleaning trolleys	Keep Lagos clean	Lagos Waste Management Authority	0.00	Mr. President	Others	Waiver	Provisions of part 1, item 11 (1) (a) of the CET 2008 - 2012
25	Specialised metallic seats	Improve the standard of education in the university	University of Calabar	0.00	Mr. President	Health	Waiver	Provisions of part 1, item 11 (1) (a) of the CET 2008 - 2012 as extended

26	Machinery, Equipment and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	Sumal Foods Limited	42,877,824.00	HMF	Oil & Gas	Exemption	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended
27	Medical Supplies, drugs, laboratories equipment, relief goods and non-medical items such as logistical materials & equipment	Improve medical health care	Medicins Sans Frontiers France	568,002,770.82	HMF	Health	Exemption	Schedule 2, item 6 of the CET 2008-2012 as extended
28	Medical Equipment and Supplies	Improve the standard of education in the university	Babcock University	1,408,468.80	HMF	Health	Exemption	Schedule 2, item 6 of the CET 2008-2012 as extended
29	Medical Equipment and Supplies	Improve the standard of education in the university	Babcock University	1,338,652.31	HMF	Health	Exemption	Schedule 2, item 6 of the CET 2008-2012 as extended
30	Anti-malaria Medicines	Improve medical health care	Federal Ministry of Health/Institute of Human Virology, Nigeria	13,785,920.98	HMF	Health	Exemption	Article 12 of the Global Fund Grant Agreement
31	Equipment, materials and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	Nigerian National Petroleum Corporation	0.00	HMF	Oil & Gas	Revalidation	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended as extended

34	1-1 and 1-2 stator core and associated parts, 1-3 rotor pole with field coil, 1-4 rotor rim support modification kit and 1-5 replacement parts and instruments	Utilization of Nigeria Natural Gas/Increase in power generation	Federal Ministry of Power/Marubeni Engineering Corporation	454,185,125.00	HMF	Power	Exemption	2012 Fiscal Policy measures circular No. 12237/S.994/Vol1/14 dated 1st Feb. 2012
35	Daihatsu Terios Car	Approved benefits of foreign duty officers	Ministry of Foreign Affairs	269,600.00	HMF	Others	Exemption	Govt Circular No.GHQ/312/EM of 25th April, 1994
36	Machinery, Equipment and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	NIPCO Plc	1,023,675,683.60	HMF	Oil & Gas	Exemption	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended as extended
37	Low dose iron and folic acid supplement	Improve medical health care	Federal Ministry of Health/Micronutrient Initiative	3,295,130.24	HMF	Health	Exemption	Schedule 2, item 6 of the CET 2008-2012 as extended as extended
38	Eight (8) containers of building materials	Technical assistance	Kogi State Government	6,401,188.59	HMF	Others	Exemption	Schedule 2, item 6 of the CET 2008-2012 as extended as extended
39	Machinery and equipment	Utilization of Nigeria Natural Gas/Increase in power generation	Flour Mills Nigeria Limited	0.00	HMF	Oil & Gas	Extension	2012 Fiscal Policy Measure

40	Machinery, Equipment and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	Flour Mills Nigeria Limited	0.00	HMF	Oil & Gas	Revalidation	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended as extended
41	Machinery, Equipment and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	United Cement Company of Nigeria	51,316,248.00	HMF	Oil & Gas	Exemption	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended as extended
43	SKD meters, 1 and 3 phase normal credit meter, 1 and 3 phase standard prepayment meter and all other related equipment	Utilization of Nigeria Natural Gas/Increase in power generation	Momas Electricity Meters Manufacturing Company Ltd	32,271,963.84	HMF	Power	Exemption	2012 Fiscal Policy measures circular No. 12237/S.994/Vol1/14 dated 1st Feb. 2012
44	Machinery, Equipment and components for single and 3 phase pre-paid meters	Utilization of Nigeria Natural Gas/Increase in power generation	Mojec International Ltd	130,212,878.40	HMF	Power	Exemption	2012 Fiscal Policy measures circular No. 12237/S.994/Vol1/14 dated 1st Feb. 2012
45	Mining/Processing equipment and accessories	Improving the Mining Sector	Ministry of Mines & Steel Development	101,324,771.32	HMF	Mines & Steel	Exemption	Nigerian Mineral and Mining Act, 2007 and is valid for a period of one year effective from 19th Oct, 2013

46	Machinery, Equipment and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	United Cement Company of Nigeria	1,918,603,967.39	HMF	Oil & Gas	Exemption	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended as extended
47	Information and Communication Technology (ICT) equipment	Technical assistance	University of Port Harcourt	48,713,486.00	HMF	Others	Exemption	Schedule 2, item 6 of the CET 2008-2012 as extended as extended
50	Plant, Machinery, equipment and core drilling rigs	Improving the Mining Sector	Ministry of Mines & Steel Development	144,778,483.36	HMF	Mines & Steel	Exemption	Nigerian Mineral and Mining Act, 2007 and is valid for a period of one year effective from 19th Oct, 2013
53	Meter plastic machines and accessories, compression mould machine and all other meter related equipment	Utilization of Nigeria Natural Gas/Increase in power generation	Momas Electricity Meters Manufacturing Company Ltd	163,689,448.32	HMF	Power	Exemption	2012 Fiscal Policy measures circular No. 12237/S.994/Vol1/14 dated 1st Feb. 2012
54	1No CMS mill type 350RW and 6Nos CMS mill type 1800RW (agricultural machinery)	Improve the agricultural sector	Federal Ministry of Agriculture & Rural Development	90,983,441.08	HMF	Agriculture	Exemption	2012 Fiscal Policy Measure
55	Information and Communication Technology (ICT) equipment		Galaxy Backbone Plc	2,493,351,283.21	Mr. President	Others	Waiver	Provisions of part 1, item 11 (1) (a) of the CET 2008 - 2012 as extended



56	Machinery, Equipment and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	NIPCO Plc	62,884,000.00	HMF	Oil & Gas	Exemption	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended as extended
58	Machinery, Equipment and spare parts	Utilization of Nigeria Natural Gas/Increase in power generation	De United Foods Industries Limited	19,977,620.00	HMF	Oil & Gas	Exemption	Provisions of Act No. 16 and Part 1 item 5 of the CET 2008-2012 as extended as extended
59	110 donated wheel chairs	Promotion of charitable causes	Rotary Club of Lagos	395,782.70	HMF	Others	Exemption	Schedule 2, item 6 of CET 2008-2012 as extended
60	2 Nos. New Massey Ferguson 385 4WD agricultural equipment	Improve the agricultural sector	Sudit Oil & Chemicals Ltd	1,671,547.64	HMF	Agriculture	Exemption	2012 Fiscal Policy Measure
61	Industrial machinery, Equipment and spare parts	Establishment of water treatment and chemical production plant	Water Treatment Technology and Chemical Company Nigeria Ltd	129,853,689.00	Mr. President	Others	Waiver	Part 1 item 11 (1) (a) of the CET 2008-2012 as extended
62	Gift boxes and educational books	Technical assistance	Evangelical Church Winning All (ECWA)	500,896.00	HMF	Others	Exemption	Schedule 2 item 6 of the CET 2008-2012 as extended

63	Transmission materials	For the evacuation of 30MW Hydropower	Federal Ministry of Water Resources	185,250,809.45	HMF	Others	Exemption	2012 Fiscal Policy measures circular No. BD/12237/S.994/Vo 11/14 dated 1st Feb. 2012
64	Contraceptives, hospital equipment, educational materials and relief goods	Technical assistance	Food Education Shelter and Health Foundation	845,089.06	HMF	Others	Exemption	Schedule 2 item 6 of the CET 2008-2012 as extended
	<b>GRAND TOTAL</b>			<b>25,814,780,834.71</b>				