

— State Incentive

Capital Goods in Uttar Pradesh

One Time Incentives

1. Stamp Duty Exemption

- 100% in Bundelkhand & Poorvanchal, 75% in Madhyanchal & Paschimanchal (except Gautambuddhnagar & Ghaziabad districts) and 50% in Gautambuddh Nagar & Ghaziabad districts.
- Additional 20% exemption from stamp duty for SC/ST/Women and Differently Abled Entrepreneurs.

2. Other Incentives

- **Mandi Fee** : 100% exemption to all new food processing units on purchase of raw material for 5 years.
- **EPF Reimbursement** : Facility to the extent of 50% of employer's contribution to the units providing direct employment to 100 or more unskilled workers. Units generating minimum employment of 200 direct workers including skilled and unskilled will be provided 10% additional EPF reimbursement facility on employer's contribution

Recurring Incentives

1. SGST Reimbursement

Net SGST reimbursement as following conditions and criteria-

- 90% for Small Industries for 5 years
- 60% for Medium Industries for 5 years
- 60% for Large Industries other than Mega Industries for 5 years
- 70% for Mega category Industries for 10 years.

Additional 10% reimbursement of net SGST for following cases- - Industrial units employing minimum 25% workers from BPL families - Industrial units employing minimum 40% female workers - Industrial units employing minimum 25% workers belonging to SC/ST category

2. Interest Cost Subvention

- Capital Interest Subsidy : 5% per annum for 5 years upto max Rs 50 lakh
- Infrastructure Interest Subsidy : 5% per annum for 5 years upto max Rs 5 Cr
- Industrial Quality Development : 5% per annum for 5 years upto Rs max Rs 5 Cr

Additional 2.5% reimbursement each in the form of capital interest and infrastructure interest subsidy to SC/ST/Women and Differently Abled Entrepreneurs

3. Electricity Duty Rebate

- Electricity Duty : 100% exemption to all new industrial units set up in the state for 10 years, and 100% exemption to all new industrial units producing electricity from captive power plants for self-use for 10 years