

## — State Incentive

# Food Processing in Punjab

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### One Time Incentives

#### 1. Land Cost Rebate

- Land cost is counted under Fixed Capital Investment for incentives under Punjab's Industrial & Business Development Policy 2017.

#### 2. Stamp Duty Exemption

- 100% exemption or reimbursement on purchase or lease of land and building.

#### 3. Exemption from Land Development Charges

- 100% exemption from Change of Land Use Charges and External Development Charges.

### Recurring Incentives

#### 1. SGST Reimbursement

- 100% GST Reimbursement
- For period upto 15 years
- Recovery upto 200% of Fixed Capital Investment

#### 2. Power Tariff Rebate

- Electricity (variable tariff) @ \$0.07 (INR 5) per unit to all industrial units

### 3. Electricity Duty Rebate

- 100% exemption upto a period of 15 years

### 4. Exemption from Property Tax

- Upto 100% exemption for 10 years

### 5. Employment Generation Subsidy

- Upto \$481 (INR 36,000) per employee per year upto 5 years.
- Upto \$641 (INR 48,000) per employee per year for Women & SC/BC/OBC upto 5 years.
- With no domicile restriction

### 6. Exemption on purchase of Raw Material

- 100% Exemption of Market Fee, Rural Development Fee and other State Taxes on purchase of raw material for all categories of Food Processing industries upto 10 years.