

## **Benefits under Industrial Investment**

### **Tax**

- Exemption from customs duty for all plant and machinery imports
- No Capital Gains Tax on relocation of SEZ
- Indirect-tax exemptions
  - i. Customs duty, Excise Duty, Service Tax, Central / Local Sales Tax
- Income-tax Holiday for up to 15 years
  - i. First 5 years @ 100%,
  - ii. Next 5 years @ 50%,
  - iii. Next 5 years up to 50%

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