

Fiscal Incentives

Incentives under Industrial Investment and Employment Promotion Policy,2017

- **Stamp duty exemption:** 75% in Madhyanchal
- **EPF Reimbursement:** Facility to the extent of 50% of employer's contribution to the units providing direct employment to 100 or more unskilled workers
- **SGST Reimbursement:** Net SGST reimbursement @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, and @70% for Mega category Industries for 10 years.
- **Capital Interest Subsidy:** 5% per annum for 5 years, annual ceiling of INR 50 lakhs
- **Infrastructure Interest Subsidy:** 5% per annum for 5 years, annual ceiling of INR 1 Crore
- **Industrial Quality Development:** 5% per annum for 5 years
- **Electricity Duty:** 100% exemption to all new industrial units set up in the state for 10 years. Also, 100% exemption to all new industrial units producing electricity from captive power plants for self-use for 10 years
- **Mandi Fee:** 100% exemption to all new food processing units on purchase of raw material for 5 years.

Incentives under Food Processing Policy of UP:

- **Capital interest subsidy:** 25% of Expenditure on P&M up to ₹ 50 lakh; 10% additional for Mega Food Parks
- **Interest Subsidy of Reefer Vehicles:** Reimbursement of Interest 7% p.a. for 5 years up to ₹ 50 lakhs
- **Preparation of bankable projects:** 50% assistance for DPR expense up to ₹ 5 lakhs
- **Marketing Development:** 50% of cost for transport of samples abroad; 25% of export transportation cost; 20% of F.O.B. Price for export
- **Patent / Design Registration:** 75% of fees reimbursement up to ₹ 1.5 lakhs
- **Promotion for Standardization:** 50% of Fee Reimbursement up to ₹ 50 Lakh for standardization of products
- **Interest Subsidy:** 100% of Interest – Micro and Small Units; 7% Interest up to ₹ 50 lakh for 5 years
- **Food Processing Training Centres:** 50% of Unit cost up to ₹ 1 lakh
- **Infrastructure Grant-in-Aid:** ₹75 lakh for infra facilities for Degree/ Diploma courses in Food Processing