

Yogi Adityanath
Chief Minister, Uttar Pradesh

UP's Journey of powering new India.

I hope that you will receive maximum benefit from our policies and be a part of UP's Journey of powering new India.

and secure industrial environment.

one of the best single window clearance mechanisms in the country. We are committed to provide timely clearances to business in the state and offer a safe and secure industrial environment.

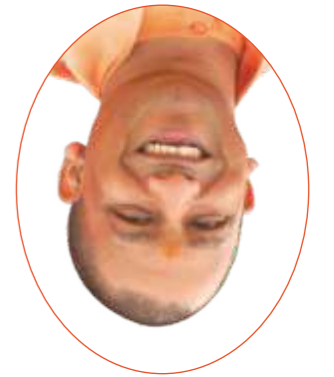
We have simplified various processes to do business in the state and developed one of the best single window clearance mechanisms in the country. We are committed to provide timely clearances to business in the state and offer a safe and secure industrial environment.

inclusive, sustainable and balanced development.

incentives. The policies are future oriented and aim to foster the goal of also enable them to be competitive in the market by providing attractive fiscal policies not only provide an enabling ecosystem for businesses to prosper, but also enable them to be competitive in the market by providing attractive fiscal policies not only provide an enabling ecosystem for businesses to prosper, but also enable them to be competitive in the market by providing attractive fiscal

growth potential is an attractive investment destination. The recently launched Uttar Pradesh, with its inherent strengths, present demographics and future growth potential is an attractive investment destination. The recently launched

Message



INVESTORS SUMMIT 2018

21-22 February | Lucknow

RAINBOW OF ENABLING POLICIES AWAITS YOU...



Promoting Mega Investments

Projects in the mega categories (mega, mega plus and super mega) will be processed on case to case basis for finalising the incentive structure.

Stamp duty 100% exemption/reimbursement to developer and 50% exemption to individual buyers (first 7 years)

- 60% of annual interest on the loan taken for building infrastructure for 7 years
- 50% of annual interest on the loan taken to buy land for 7 years
- 20% exemption from stamp duty, 2.5% reimbursement each in the form of capital interest and

The incentives will be applicable for new units as well as projects under expansion/diversification. Promoting SC/ST/Women and Differently Abled Entrepreneurs :

- Additional incentives in the form of 10% reimbursement of net VAT/CST/amount deposited in State's account vis-a-vis share of the state under GST in each of the following cases-
- Industrial units employing minimum 25% workers belonging to SC/ST category
- Industrial units employing minimum 40% female workers
- Industrial units providing employment to differently abled workers will be provided payroll assistance of Rs. 500 per month for each such worker.

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Fiscal Incentives & Employment Promotion Policy



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For the detailed policies, please scan the following QR code:

Food Processing Industry Policy, 2017

Grants-in-aid : 25% of cost of plant & machinery and technical civil works subject to maximum limit of Rs. 50 lakh for establishment/modernization of food processing industries for establishments/expansion/modernization of fruits & vegetable processing industries under the SAMPAD A GOI Scheme.

Additional Grants-in-aid : 10% of cost of plant & machinery and technical civil works for establishments/expansion/modernization of food processing industries for establishments/expansion/modernization of fruits & vegetable processing industries under the SAMPAD A GOI Scheme.

Category	Paschimanchal	Madhyanchal	Poorvanchal
Mega	Capital investment of more than Rs. 500 cr. but less than Rs. 100 cr.	Capital investment of more than Rs. 300 cr. but less than Rs. 750 cr.	Capital investment of more than Rs. 250 cr. but less than Rs. 500 cr.
Mega plus	Capital investment of more than Rs. 1000 workers	Capital investment of more than Rs. 1500 workers	Capital investment of more than 1000 workers
Super plus	Capital investment of more than Rs. 1,000 workers	Capital investment of more than Rs. 3000 workers	Capital investment of more than 2000 workers

- 100% Electricity duty exemption to new units for 10 years.
- 100% Electricity duty exemption to new units producing electricity from captive power plants for self-use for 5 years
- 100% Mandi fee exemption to all new Food Processing units for Raw material purchase for 5 years
- **Electricity Charges Reimbursement:** Reimbursement of the fixed electricity charges at the rate of one rupee per unit for 5 years from the date of production for MSMEs.
- **CGTMSE:** Payment of service fee to Credit Guarantee Fund Trust for Micro and Small Enterprises (CGTMSE) charged by banks for collateral free loans upto Rs 2.00 crore to be borne by the State Government for MSMEs.
- **SMEVCF:** A Small, Medium Enterprise Venture Capital Fund (SMEVCF) shall be created by the State Government, with the help of other financial institutions to encourage development of startup and upward mobile MSMEs.
- **Special Schemes:** Special schemes like Vishwakarma Shram Samman Yojna and Mukhyamantri Yuva Swarozgar Yojna (Chief Minister Youth Self Employment Scheme) will be applicable
- **Interest Subsidy Reimbursement:** Reimbursement of interest subsidy at 5% annually for 5 years



Category	Subsidy (whichever is less)	Capital investment
New Hotel/Resort	15% or INR 10 cr.	INR 10 cr. to INR 50 cr.
New Budget Hotel	15% or INR 1.5 cr.	INR 2 cr. to INR 10 cr.
New Sports Resort	10% or INR 1 cr.	More than 1 cr on equipment cost
New Tented Accommodation	20% or INR 50 lakh	Minimum required capital investment of INR 20 lakh
New Wellness Centre	15% or INR 7.5 cr.	INR 2 cr. to INR 50 cr.
New Convention Centre	15% or INR 10 cr.	More than INR 50 cr.
Adventure Tourism	10% or INR 1 cr.	More than INR 1 cr. on equipment cost
Projects, Cruise Tourism	10% or INR 1 cr.	More than INR 1 cr. on equipment cost
Units and House Boats	25% or INR 2.5 cr.	More than INR 1 cr. on equipment cost
Sound & Light Show	25% or INR 2.5 cr.	More than INR 1 cr. on equipment cost
Laser Show	10% or INR 1 cr.	More than INR 2 cr. on equipment cost
New Theme Park	10% or INR 1 cr.	More than INR 2 cr. on equipment cost

Tourism Policy, 2018

- **Additional Grants-in-aid :** 10% of eligible cost of project as per the GOI guidelines for mega food park scheme with a minimum investment of Rs. 50 cr. under the SAMPAD A GOI Scheme.
- **Capital interest rate subsidy :** 100% for 5 years for establishment of Micro and Small Food Processing Industries.
- **7% with limit of Rs. 50 lakh in a year for 5 years for establishment of other than micro and small Food Processing Industries.**
- **7% on purchase of vehicle/mobile cooling van up to Rs. 50 lakh for 5 years.**
- **Human Resource Development grant :** Rs. 75 lakh per institute for creation of infrastructure facilities.
- **Grants-in-aid:** 50% of cost of eligible project subject to maximum limit of Rs. 1 lakh for establishment of small food processing unit in rural areas
- **Patent/Design Registration** One time 75% reimbursement up to Rs. 1.50 lakh for patent/design registration.
- **Assistance for Market development** 50% reimbursement up to Rs. 2.00 lakh per beneficiary.
- **For promotion of export of processed products** 25% of the actual transportation cost of the product up to the seaport subject to a maximum of Rs. 10 lakhs per year for a period of three years.
- **20% reimbursement of F.O.B. value up to Rs. 20 lakh per beneficiary per year for 3 years on export of processed products.**

- **Land Incentives :**
 - In rural areas, gram sabha land measuring more than 10 acres shall be identified and passed on in favour of industries department free of cost.
 - Land parcels measuring 5 acre or more and belonging to a gram sabha situated within a radius of five kilometers of Agra-Lucknow expressway, Poorvanchal Expressway and other such corridors being developed and 50% of plots shall be reserved for micro and small sector.
 - Minimum of 30% area would be reserved for micro and small sector in the industrial areas developed by UPSIDC and other organisations.
- **Land Use Conversion :** 100 % exemption from conversion charges for converting agricultural land to Industrial land of agriculture land development authorities.
- In Bundelkhand, Poorvanchal, Madhyanchal and Paschimanchal (except Gautam Buddha Nagar and Ghaziabad districts), private parties setting up industrial estates of area of more than 20 acres, shall be provided following incentives as applicable under Uttar Pradesh Industrial Investment and Employment Promotion Policy, 2017:
 - 50% annual Interest subsidy for loan taken to buy land, for 7years subject to maximum limit of INR 50 lakhs per annum
 - 60% annual Interest subsidy for loan taken to build infrastructure on the industrial estate, for 7years subject to maximum limit of INR 10 Cr per annum
 - 60% annual Interest subsidy for loan taken to build common facility for workers, for 7years subject to maximum limit of INR 5 Cr per annum
 - 100% stamp duty exemption
- **SPV Formation :** Setting up of SPVs with the participation of allottees and State Government to grant equal proportion of contribution by the allottees.
- **Stamp duty exemption** of 100% in Bundelkhand & Poorvanchal, 75% in Madhyanchal & Paschimanchal (except Gautambuddhnagar & Ghaziabad districts) region of the state and 50% in Gautambuddhnagar & Ghaziabad districts.
- **EPF Reimbursement :** 100% reimbursement for 5 years from the date of commencement of the unit for MSMEs.
- **Other Incentives :** Other incentives under UPIEPP 2017, applicable to MSMEs include -
 - Net SGST reimbursements as mentioned under UP Industrial Investment and Employment Promotion Policy, 2017 will also be applicable to MSMEs -
 - 90% for Small Industries for 5years
 - 60% for Medium Industries for 5years
 - Capital Interest subsidy - 5% per annum for 5years.
 - Infrastructure interest subsidy - 5% per annum for 5years.
 - Industrial Quality Development subsidy - 5% per annum for 5years.

Interest Subsidy

- 5% of the loan amount with maximum amount of INR 25 lakh per annum for a period of five years, to eligible tourism units.

Stamp Duty

- 100% exemption on sale/lease/transfer of land for the first transaction only during the operative period of the policy.

Conversion and Development Charges

- 100% waiver on land use conversion and development charges for all new tourism units.

Skill Development

- Reimbursement of 100% of hospitality related course fees, for up to INR 10,000 per person per course, with the course duration of fortnight.
- Subsidy of INR 5 lakh to individual/group involved in reviving the indigenous and scarce art, music, craft, folk dance and cuisine of Uttar Pradesh.

Incentive for Heritage Properties

- Capital Investment Subsidy of 25% of the capital cost of the project cost or INR 1.5 cr. whichever is less.
- Interest Subsidy @ 5%, to a maximum of INR 25 lakh, for 5 years.
- 100% exemption in Stamp Duty and 100% waiver in Excise License Fee for Heritage hotels set in rural areas

Land Bank

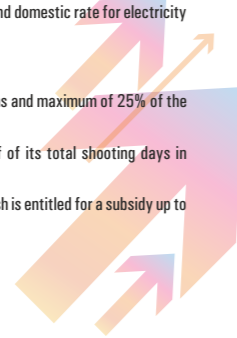
- Creation of land bank by pooling of unutilized land of various departments including Revenue, Irrigation and others.

Bed & Breakfast Scheme

- Introduction of Bed & Breakfast Scheme, which is also applicable to Ashrams.
- Bed & Breakfast establishments will remain under residential category and domestic rate for electricity & water tax to be charged.

Film Policy

- 50% subsidy of the total cost for Awadhi, Braj, Bundeli and Bhojpuri films and maximum of 25% of the total cost for Hindi films
- Subsidy of Rs. 1 Cr for films which have been shot for at least a half of its total shooting days in Uttar Pradesh
- The films for which two-third of its total shooting days are in Uttar Pradesh is entitled for a subsidy up to a maximum limit of Rs. 2 Cr



Incentives for Incubators:

- Capital Grant:** 75% reimbursement of technology infrastructure in case of Government Host Institutes and 50% in case of other Host Institutes, subject to a maximum limit of Rs. 1 cr.
- Operational Expenditure:** Support of Rs. 5 Lakhs per year for 5 years
- Rebate on Lease/Rental Space:** Reimbursement of up to 25% with maximum limit of Rs. 10 lakhs per year, for a period of 5 years
- Reimbursement of paid Stamp Duty and Registration Fee:** 100% reimbursement on sale/lease/transfer of land and office space for the first transaction
- Electricity Duty Reimbursement:** 100% reimbursement for a period of 5 years
- Mentorship Assistance:** Rs. 2 Lakhs per mentor shall be given to Mentors
- Incentives for Centers of Excellence:** Financial support in the form of Grant-in-aid upto Rs. 10 cr. for a maximum period of 5 years

Fund of Funds: Rs. 1000 cr. UP Start-up fund for financing start-ups in Uttar Pradesh.

Incentives for Start-ups & Entrepreneurs

- At Idea Stage:** Sustenance allowance of Rs. 15,000 per month for a period of 1 year
- At Pilot stage:** Marketing/commercialization assistance of up to Rs. 10 Lakhs to launch their prototype
- Patent Filing Cost:** Subsidy for obtaining patents subject to a limit of Rs. 2 lakh per Indian patent awarded and Rs. 10 lakh per Foreign awarded patent

Solar Energy Policy, 2017

Renewable Purchase Obligation- UPPCL through its discoms will purchase 100% solar power generated from first 2,000 MW capacity of grid connected solar projects

- Electricity Duty:** 100% exemption from electricity duty for 10 years
- Stamp Duty:** 100% exemption on chargeable stamp duty
- Solar Park:** State offer to purchase 100% power generated from solar park
- Large scale stand-alone solar projects set up for sale of power to Distribution Licensee:** Bundelkhand and Purvanchal region- The State will bear the cost for construction of transmission line length as follows:-

Capacity	Length of Transmission Line
5- 10 MW	10 Km
10-50 MW	15 Km
More than 50	20 Km

- Large Scale Stand -alone solar projects**
 - 50% exemption on wheeling charges/transmission charges on intrastate sale of power to third party or in case of captive use
 - 100% exemption from cross subsidy surcharge and wheeling charges /transmission charges on interstate sale of solar power
 - Metering for sale of solar power shall be done at STU/Distribution licensee substation end.

- Once a film producer avails the amount of subsidy on the basis of making a film in the state under the Film Policy, following subsidies will be available for the film maker's subsequent films:

Movie Details	The State's Position in the Film Shooting	The Maximum Amount of Grant
The second film in the state	Half of the shooting duration of the film in the state	Rs. 1,25,00,000
	Two-third of the shooting duration of the film in the state	Rs. 2,25,00,000
The third film in the state	Half of the shooting duration of the film in the state	Rs. 1,50,00,000
	Two-third of the shooting duration of the film in the state	Rs. 2,50,00,000
The fourth film in the state	Half of the shooting duration of the film in the state	Rs. 1,75,00,000
	Two-third of the shooting duration of the film in the state	Rs. 2,75,00,000
Fifth film or more in the state	Half of the shooting duration of the film in the state	Rs. 2,00,00,000
	Two-third of the shooting duration of the film in the state	Rs. 3,00,00,000

The grant for the films produced in the state by National/ International Award winning Producers/ Directors of films who have received grant previously under the film policy, will be eligible for the following:-

Movie Details	The State's Position in the Film Shooting	The Maximum Amount of Grant
The second film in the state	Half of the shooting duration of the film in the state	Rs. 1,75,00,000
	Two-third of the shooting duration of the film in the state	Rs. 2,75,00,000
The third film in the state	Half of the shooting duration of the film in the state	Rs. 2,25,00,000
	Two-third of the shooting duration of the film in the state	Rs. 3,25,00,000
The fourth film in the state	Half of the shooting duration of the film in the state	Rs. 2,50,00,000
	Two-third of the shooting duration of the film in the state	Rs. 3,50,00,000
Fifth film or more in the state	Half of the shooting duration of the film in the state	Rs. 2,75,00,000
	Two-third of the shooting duration of the film in the state	Rs. 3,75,00,000

- Grid Connected Rooftop Solar PV Plants:** A subsidy of Rs. 15000/KW to the maximum limit of subsidy or Rs. 30000/KW per consumer on first come first serve basis for the first 100 MW applications submitted online to UPNEDA
- Mini Grid:** Project to be installed in villages/Majras identified by UPNEDA/State Government through the private developers
 - 30% subsidy to be provided by the state government
 - Subsidy shall be provided by determination of VGF standard through Standard Bidding Document

Civil Aviation Policy, 2017

- Viability Gap Funding:** For 50% of total seats, 20% State share as per Regional Connectivity Scheme
- Electricity:** Subsidized power of Rs. 4/unit up to 30000 units per month
- Fueling Facilities:** Land at zero rental to Oil Marketing Companies to develop ATF fueling facilities at RCS Airports owned by the State Government
- Underwriting of Non VGF Seats (from remaining 50% of Total seats):** Rs. 2500/- underwritten seat
 - 100%- For category-1 Aircraft connecting Lucknow with Divisional Headquarters (initially for 3 years)
 - 30% - for other categories of Aircraft or on other routes (initially for 3 years)
- Reimbursement of S-GST:** 100% reimbursement on sale of air tickets on RCS flight initially for 3 years
- Airport Parking/Night Halts at RCS Airports:** Zero Charges (initially for 3 years) at Airports/Airstrips owned by the State Government
- Space at No-Frills Airports for office of airlines:** Up to 100 Sqm and aircraft maintenance engaged in RCS in UP. Zero Rental (initially for 3 years) at Airports/ Airstrips owned by the State Government
- Route Navigation and Facilitation Charges (RNFC):** 50% of RNFC (up to Rs. 2000) will be reimbursed on RCS Airports or flights connecting Divisional Headquarters (initially for 3 years)

Handloom, Power-loom, Silk, Textile & Garmenting Policy 2017

Land

- 50% of land cost will be reimbursed for land bought from State Government agencies
- 30% subsidy in case of Gautam Budh Nagar

Incentives for Textile Units

Stamp Duty

- 100% exemption (except in GB Nagar district)
- 75% exemption in GB Nagar district
- 100% exemption to Sericulture chaaki, koya production, threading units
- 100% exemption on land purchased for the development of infrastructure facilities

- Additional subsidy of up to a maximum of Rs. 50,00,000 will be provided in case all the artists hail from UP
- If any film producer, shoots and processes the film in the state, 50% of the processing cost or Rs. 50,00,000 whichever is less, will be sanctioned as additional subsidy for the film
- If any Investor establishes a film training institute in any major city (excluding Noida/ Greater Noida), 50% of its cost or a maximum of Rs. 50 lakh, whichever is less, will be provided
- If any film producer shoots or produces a film on the tourism sites, cultural theme/ heritage of the state, an amount of Rs. 50 lakh will be provided

Electronics Manufacturing Policy, 2017

- Capital subsidy:** 15% on fixed capital other than land subject to max. of Rs. 5 Cr.
- Interest subsidy:** 5% per annum for 7 years subject to a max. of Rs. 1 Cr. per annum per unit
- Stamp Duty:** 100% exemption of stamp duty on purchase/lease of land
- Incentives for filing patents:** reimbursement of up to 100% of actual filing costs on awarded patents subject to a maximum of Rs. 5,00,000 for domestic and Rs. 10,00,000 for International patents
- State GST Reimbursement:** 100% SGST reimbursement subject to a maximum of 100% of fixed capital investment other than land for 10 years
- Provision of land:** 25% Land Rebate on prevailing sector rates shall be provided either to EMC SPV / ESDM Parks and individual ESDM units establishing inside EMZ on purchase of Land from State Agencies

Case to Case Basis: For ESDM units with investment of more than Rs. 200 Cr. This can be availed under either of the options:

Option 1 :-

- ESDM units with investment of more than Rs. 200 cr. and up to the limit of Rs. 300 cr. and create employment opportunities for minimum 1000 people shall be given special incentives
- ESDM units with investment of more than Rs. 300 cr. and create employment opportunities for minimum 1500 people shall be given special incentives, apart from the existing provisions of the policy

Option 2 :-

- ESDM unit with investment of more than Rs. 200 cr. and create employment opportunities for minimum 1000 people shall be given 80% Reimbursement on SGST subject to a maximum of 200% of fixed capital investment other than land a period of 10 years.
- EMC Infrastructure Facilities:** A subsidy equivalent to 50% of the grant provided by the Central Government under National Policy on Electronics, 2012 in terms of the cost incurred in developing infrastructural facilities

Other Benefits :-

- Reimbursement of up to 5% of Fixed Capital Investment (other than land) for ESDM units on. subject to max. of Rs. 25 Cr. per unit,
- 50% of cost incurred on training subject to max. of Rs. 2.5 lakh per employee for International Training and Rs. 1 lakh per employee

SGST

Net SGST reimbursement subject to an annual upper limit of 25% of fixed capital investment (Land, Building, other Construction and Plant & Machinery for period of 10 years

- 90% for MSME textile units
- 80% for Mega and Super-Mega
- Non-MSME units
 - 90% in Poorvanchal and Bundelkhand
 - 75% in Madhyanchal and Pashchimanchal
 - 60% in GB Nagar district

Energy

- 100% exemption from electricity duty will be given to new units for 10 years

Mandi Fees

- Purchase of raw materials will be exempted from Mandi Fee for a period of 5 years

Interest Subsidy

- 7% on loan taken for procurement of TUFs eligible plant & machinery for period of 7 years subject limit of INR 1.5 Cr per year and INR 75 lakh in GB nagar district

Infrastructure Interest Subsidy

- 5% on loans taken for developing infrastructural amenities for period of 5 years subject to cap of INR1.00 Cr per unit

Quality Development Subsidy

- 5%, on loans taken for research, quality improvement and development of textile products by textile industry associations and groups of textile industrial units for a period of 5 years

Capital Subsidy

- 25% subsidy for plant and machinery subject to following limit and conditions:

Project Investment (INR. Cr)	OR Minimum Employment	Subsidy Cap (INR Crores)
Less than or equal to 10	50	2
Greater than 10 and Less than or equal to 50	200	10
> 50 but < = 100		
Greater than 50 and Less than or equal to 100	300	20
> 100 but < = 200		
Greater than 100 and Less than or equal to 200	500	40
Greater than 200	1000	100

- 20% for silk reeling units with capital investment of minimum INR 1 Cr
- 15% margin money as capital subsidy for units for rearing of chaaki worm, koya production, reeling and spinning in sericulture sector, for SC/ST and women his subsidy will be 20%

- Incentives applicable for ESDM Units with investment of more than Rs. 300 Cr.

Special Incentive to private ESDM parks

- Interest subsidy up to 60% of annual interest for 7 years on the loan subject to Rs. 10 cr. per year with an overall ceiling of Rs. 50 cr. per park

IT and Start-Up Policy, 2017

- Interest Subsidy:** 5% per annum for a period of 7 years shall be reimbursed subject to a maximum of Rs. 1 cr. per annum per unit
- Stamp Duty:** 100% exemption of stamp duty with condition of commencing operations within 3 years
- Electricity Duty:** 100% reimbursement for new IT/ITeS units for a period of 10 years
- Incentives for Certifications:** Reimbursement of the cost incurred by an IT/ITeS Company with maximum reimbursement of 3 certifications with total limit of Rs. 25 lakhs per unit
- EPF Reimbursement:** 100% reimbursement of the total EPF amount paid for IT/ITeS Professionals of Uttar Pradesh domicile with employment for continuous 1 year
- Recruitment Assistance:** Rs. 20,000 per employee of a unit located in Tier-II and Tier-III cities subject to continuous employment of min 6 months and annual recruitment of at least 50 students in the field of IT-BPM, recruited from UP based colleges
- Patent Filing Cost:** Reimbursement of up to 100% of actual filing costs on awarded patents, subject to a max of Rs. 5,00,000 for domestic patents and Rs. 10,00,000 for international patents
- Provision for Land:** Reimbursement of up to 25% of the cost of land on purchase of land from state agencies @Rs. 15,000 per employee, providing employment to minimum 200 people per acre of land
- Incentives on Case to Case Basis:** Incentives are offered on Case to Case basis for Mega Projects.

Additional Incentives to MSME IT/ITeS units

- Rebate on Lease/Rental Space:** 25% of lease/rental charges with max limit of Rs. 10 lakhs per year, for a period of 3 years
- Power subsidy:** 25% subsidy on power bills for a period of 3 years from the date of commencement, subject to a maximum limit of Rs. 30 lakhs
- Special Incentives for Bundelkhand/ Poorvanchal Region**
- Rebate on Lease/Rental Space:** Reimbursement of up to 50% of lease/rental charges with max limit of Rs. 20 lakhs per year, for a period of 3 years from date of commencement of operations
- Power Subsidy:** 50% subsidy on power bills for a period of 3 years from the date of commencement of commercial operations, subject to a maximum limit of Rs. 50 lakhs
- India BPO Promotion Scheme:** State Government shall provide capital support equivalent to 50% of capital expenditure incurred on every seat under India BPO Promotion

Incentives for promoting Start-ups

The Uttar Pradesh Start-up Policy gives thrust to "START IN UP" to nurture startup culture using INFUSE model (Incubators – Fund of Funds – Startup Entrepreneurs)

EPF Reimbursement

- 50% for 5 years for new textile units which provide employment to minimum 100 workers
- 60% for 5 years for units which provide employment to minimum 200 workers

Special Incentives for Textile Parks

- 50% of annual interest on purchase of land for 7 years subject to maximum limit of INR 1 Cr per annum with cumulative limit of INR 50 Cr
- 100% exemption on stamp duty to developers of textile park (except in GB Nagar district)
- 50% exemption on stamp duty to first buyer of plot/unit in every park
- 60% subsidy on annual interest for 7 years for construction of staff-quarters, hostel/dormitory
- 100% exemption from stamp duty to developers of staff quarters/hostels/dormitories for purchase of land (except in GB Nagar district)

MEGA AND SUPER-MEGA TEXTILE PROJECTS

Mega and Super Mega units are defined as follows:

Type of Unit	Criteria	
	In Bundelkhand & Poorvanchal	In rest of the State
Mega Units	Investment: Rs. 50 to 75 crores Or Employment: Minimum 500 (Minimum 1,000 for garmenting units)	Investment: INR 75 to 125 crores Or Employment: Minimum 750 (Minimum 1,500 for garmenting units)
Super Mega Units	Investment: More than Rs. 75 crores Or Employment: Minimum 750 (Minimum 1,500 for garmenting units)	Investment: More than Rs. 125 crores Or Employment: Minimum 1,000 (Minimum 2,000 for garmenting units)

Employment Generation Subsidy

- INR 3,200 per employed person per month for 5 years in all districts except Gautam Budh Nagar and Ghaziabad

Case-to-Case Basis: Financial caps as per the policy may be relaxed on Case –to Case basis

Freight Reimbursement

For export promotion freight reimbursement will be provided to new units as follows:

- 75% for first 2 years
- 50% for next 2 years
- 25% for the 5th years

Highlights of the MSME Policy, 2017

For the companies which are applicable under the MSME category, please refer to the MSME Development Act, 2006.