

## — State Incentive

# IT and BPM 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. Fixed Capital Rebate

- Capital subsidy upto 50% of FCI , Max INR 2.5 cr per unit

### 3. Stamp Duty Exemption

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

### 4. 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