

Incentives Package applicable at AMRL DTA

A. Tamil Nadu Industrial Policy – 2014, Special package for Southern Districts

1. Capital Subsidy and Electricity Tax Exemption

New or expansion manufacturing units will be given a back ended capital subsidy and electricity tax exemption on power purchased from the Tamil Nadu Generation and Distribution Corporation Ltd. (TANGEDCO).

Additional 25% for Southern Districts from the below Table

Investment	Direct Employment	Capital Subsidiary	Electricity tax Exemption
5 - 50 Crores	100	0.3 Crore	2 years
50 – 100 Crores	200	0.6 Crore	3 years
100 – 200 Crores	300	1 Crore	4 years
200 – 500 Crores	400	1.5 Crores	5 years
500 – 1500 Crores	600	1.75 Crores	5 years
1500 – 3000 Crores	800	20 Crores	5 years
3000 Crores and Above	1000	2.25 Crores	5 years

2. Stamp Duty Concession

- 50 % Exemption For Non – Ultra Mega Projects (<3000cr)
- 100% Exemption for Ultra mega Projects (>3000cr)

B. Subsidy Scheme for MSME 2014-15 in Backward blocks (1/2)

1. Capital Subsidy

25% capital subsidy on the value of eligible plant and machinery subject to maximum of 30 lakhs

2. Low Tension Power tariff subsidy

20% low tension power tariff subsidy for the first 36 months of production or power connection, whichever is earlier.

3. Generator Subsidy

25% subsidy on Generators (cost < 5 Lakhs) capacity upto 320 KVA

4. VAT Subsidy for Micro Enterprises (<25 lakhs investment)

Reimbursement of VAT paid for the first 6 years, upto value of investment made in plant and machinery on quarterly basis.

5. Stamp duty exemption for Micro Enterprises (<25 lakhs investment)

Stamp duty exemption on mortgaged and pledged documents.

B. Subsidy Scheme for MSME 2014-15 in Backward blocks (2/2)

6. Additional Capital Subsidy

5 % Additional capital subsidy for enterprises setup by woman, SC/ST, Differently abled, transgender entrepreneurs.

5% Additional capital subsidy for providing employment to 25 workers for 3 years within first 5 years of commencement of operation

25% Additional capital subsidy to promote cleaner and environmental friendly technologies, subject to max of 3 lakhs, if certified by TN pollution control board

7. Special capital Subsidy for thrust sectors

25% special capital subsidy , subject to maximum of 30 lakhs is extended to 13 thrust sectors

Electricals and Electronics, Leather and Leather goods, Auto components and parts, Drugs and pharmaceuticals, solar energy equipment, gold and diamond jewellery for exports, Pollution control equipment, sports goods and accessories, cost effective building materials, readymade garments, food processing, plastic and rubber industries.

C. Modified Special Incentive Package Scheme – Electronics manufacturing Cluster (1/1)

S No	Type	Investment Threshold	SEZ Incentive	Non SEZ Incentive
1	Electronic Products	10 Crores	20% Capex	25% Capex +Reimbursement of Excise/CVD On Capital Equipment
2	Nano Electronic Components / Semiconductor / Chips Components / Solar Photovoltaic cells / Liquid Crystals Display	200 ~ 5000 Crores	20% Capex + 10% Production Subsidiary	25% Capex + Reimbursement of Excise/CVD On Capital Equipment + 10% Production Subsidiary
3	Electronic Manufacturing	100 Crores	20% Capex	25% Capex +Reimbursement of Excise/CVD On Capital Equipment

D. TUFS - Technology Upgradation Fund Scheme Textile Sector (1/1)

S No	Type	Interest Reimbursement (IR)	Capital Subsidy (CS)	Marging Money Subsidy (Loan Subsidy)
1	Standalone Spinning Units	2% IR	-	-
2	Forward integrated Spinning Units	5% IR	-	-
3	Weaving - New	6% IR	15% CS (or) MMS	30% MMS with Capital cap of 5Cr, Subsidy cap of 1.5cr (or) CS
4	Weaving – Second hand Imported	2% IR (or) MMS	-	8% MMS (or) IR
5	Processing	5% IR	10% CS	-
6	Garmenting	5% IR	10% CS	-
7	Handloom	2% IR (or) CS	30% CS (or) IR	
8	MSME including JUTE sector	5% IR (or) MMS	-	15% MMS (or) IR

E. FTPUFS – Scheme for Food Processing Industries (1/1)

- Grant of 25% of the cost of plant & machinery and technical civil works subject to a maximum of Rs.50 lakhs in general areas

THANK YOU