

公开版本

原产于印度的进口邻氯对硝基苯胺
反补贴调查申请书

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附件 1

编号 320584000201511180323



营业执照

(副本)

统一社会信用代码 91320509138266055J (1/1)

名称 苏州市罗森助剂有限公司
 类型 有限责任公司
 住所 吴江区铜罗镇罗北村
 法定代表人 李祥根
 注册资本 2000万元整
 成立日期 1990年11月13日
 营业期限 1990年11月13日至2027年11月12日
 经营范围 4-硝基苯胺、氯硝胺、2-氯-4-硝基苯胺制造加工；化学危险品批发；第6类第1项毒害品：对苯二胺；第8类第1项酸性腐蚀品：硫酸***（不得储存）；FC（阴离子）分散剂、802（表面活性剂）分散剂、氯化亚铜、氯硝柳胺、红3B系列、化纤织物制造、加工；化工产品（除化学危险品）销售。（依法须经批准的项目，经相关部门批准后方可开展经营活动）



登记机关



2015年 11月 18日

附件 2

授权委托书

苏州市罗森助剂有限公司(下称委托方)特此全权委托上海海华永泰(北京)律师事务所及其指定的律师,代表委托方对原产于印度的进口邻氯对硝基苯胺产品向中华人民共和国商务部提出反倾销和反补贴调查申请。

上海海华永泰(北京)律师事务所律师的代理权限为全权代理。具体代理权限为:

- 1、认真履行职责,及时依法保护委托方合法权益;
- 2、为反倾销和反补贴调查事宜搜集和整理有关证据和材料;
- 3、起草反倾销和反补贴调查申请书及相关文件;
- 4、代表委托方向中华人民共和国商务部提交反倾销和反补贴调查的书面申请;
- 5、代表委托方向中华人民共和国商务部提供相关证据和材料,并依法查阅与本案件有关的证据和材料;
- 6、代表委托方参加题述案件的审理和听证;并代表委托方发表陈述意见和/或针对其他利害关系方的观点提出抗辩意见;对调查机关发布的裁决和披露的信息发表评论;
- 7、如经中国政府和委托方同意,代表甲方参加中国政府与国外生产商(或出口商)可能进行的承诺和协商的谈判工作;
- 8、代表委托方按照中华人民共和国商务部规定的时间提供补充材料;
- 9、代表委托方进行最终裁定做出前所需要的工作;

本授权书所规定的权限在授权事宜完成时终结,或委托方认为有必要结束授权时终结。授权终结时,与之相应的委托代理合同同时终止。

委托方: 苏州市罗森助剂有限公司 (盖章)



二〇一六年八月十六日

附件 3

律 师 指 派 书

为中国邻氯对硝基苯胺产业申请对原产于印度的进口邻氯对硝基苯胺进行的反倾销和反补贴调查之目的，苏州市罗森助剂有限公司授权上海海华永泰（北京）律师事务所作为其全权代理人，代理题述案件的申请及调查工作。

上海海华永泰（北京）律师事务所根据上述委托，特指派本所吴必轩律师代理，处理与上述委托相关的全部事宜。

上海海华永泰（北京）律师事务所

二〇一六年九月五日

执业机构



执业证类别

专职律师

执业证号

11101201510687324

法律职业资格
或律师资格证号

A20091101064115

发证机关

北京市司法局

发证日期

2016 年 04 月 28 日



吴必轩 11101201510687324

持证人

吴必轩

性别

男

身份证号

110106197307084810

律师年度考核备案

考核年度	二〇一六年
考核结果	称职
备案机关	北京市司法局
备案日期	2016年6月-2017年5月

律师年度考核备案

考核年度	
考核结果	
备案机关	
备案日期	

附件 4

非保密概要

附件 4：关于中国邻氯对硝基苯胺生产和进口情况的说明

本附件内容包含申请人同类产品的产量数据，属于申请人的商业秘密，故申请保密。

在申请书公开版本的正文部分，已经以指数形式提供了上述数据的非保密概要，并且提供了申请人同类产品产量占国内总产量的大致比例范围。该比例始终超过 95%，根据《反补贴调查立案暂行规则》第五条的规定，申请人有资格代表国内产业提出本次反补贴调查申请。

关于中国邻氯对硝基苯胺生产和进口情况的说明

邻氯对硝基苯胺是硝基苯胺下游衍生中间体的一种，是生产染料、颜料、农药和医药的反应中间体。在中国市场，邻氯对硝基苯胺主要用于染料行业，是分散染料的主要中间体。

一、中国邻氯对硝基苯胺生产情况

我中心收集统计的信息显示，

2013 年至 2016 年期间，中国邻氯对硝基苯胺的生产情况如下：

	苏州罗森产量（吨）	全国总产量（吨）
2013 年		4,201
2014 年		3,362
2015 年		2,587
2015 年上半年		1,746
2016 年上半年		1,313

二、中国邻氯对硝基苯胺进口情况

邻氯对硝基苯胺没有独立的海关税则号，归在税则号 29214200 “苯胺衍生物及其盐”项下。该税则号除包含邻氯对硝基苯胺外，还包含对硝基苯胺、对苯二胺、2,6 二氯对硝基苯胺、3,4 二氯苯胺等产品。

邻氯对硝基苯胺只有中国和印度生产，其他国家基本没有产能。

近年来中国进口的邻氯对硝基苯胺全部来自印度。根据我中心掌握的中国海关进口报关数据、印度海关出口报关数据以及对下游用户企业的跟踪统计，可以确定中国从印度进口邻氯对硝基苯胺的情况如下：

	进口量（吨）	进口价格（美元/吨）
2013 年	1607	2612
2014 年	2282	2933
2015 年	2231	2904
2015 年上半年	941	2940
2016 年上半年	1475	2253

特此证明。



附件 5

Aarti Industries (ARTO IN)

Art in project execution

INDIA | SPECIALTY CHEMICALS | Initiating Coverage

One of the leading global players of benzene derivatives

Aarti is the largest producers of benzene derivatives in India and has emerged as one of the leading manufacturers globally. Its global market share in this segment is 25-40% in various products. Globally, Aarti has the 3rd largest capacity in chlorination, 2nd largest in ammonolysis and hydrogenation, and 4th largest in nitration.

A key beneficiary of the Chinese slowdown

Leveraging its cost advantage and quality, Aarti has long been exporting competently to China. With a visible slowdown in Chinese exports (stricter environment policy) and rising manufacturing costs in that country (due to higher compliance requirements), Aarti is well set to exploit the opportunity. Its **on-going and timely capacity expansion** will help it to make the most of the enhanced export opportunity.

Improving products mix in the benzene chain to drive earnings efficiency

Aarti's continued focus on downstream products and co-product/isomer-balancing has extended its operation towards better-value chemical processes such as hydrogenation, fluoro-compounding, and phthalates. Hence, improving product mix with scale would drive the earning efficiency of its benzene chain. Relatively low-value sales (after-chlorination, after-nitration, and by products) will fall to 40% in FY18 from 60% in FY15.

Greenfield toluene project: A strategic import-substitution-led driver

After building a global-scale benzene derivative chain, Aarti diversified into the toluene chain (nitro-toluene and derivatives) by setting up a greenfield facility for ~Rs 1.3bn. The project is likely to commercialise early FY17, and will initially act as an import substitute. We estimate this project to add sales of Rs 1.03/1.73bn in FY17/18.

One of the best executors of capex

Aarti has been very successful in executing its capacity expansion projects as its capex of about Rs 12bn over the last five years added incremental revenue of Rs 41bn (implying an asset turnover of ~3.6x). We believe the on-going capex projects (including the toluene project) worth ~Rs 3.5bn over FY16-17 would ensure sustained growth.

Demerger of pharma/personal care to unlock value

Pharma and personal care ingredient manufacturing are non-core to Aarti's specialty chemicals operation and are relatively low efficient/profitable operations. Hence, in order to focus more on value-added specialty chemicals, Aarti is likely to demerge these businesses in FY17, which will unlock value.

Initiate BUY with TP of Rs 700, implying an upside of 48%

We estimate Aarti to deliver 16%/21% CAGR in revenues/profit over FY16-18 to Rs 36.2/3.72bn in FY18. Additionally, we believe its successful track record in execution of expansion projects over the last five years and its on-going capex can surprise growth positively. We value Aarti at 9x FY18 EV/EBITDA – ~20% discount to SRF's specialty chemical target valuation multiple – at Rs 700. Initiate coverage with a BUY rating.

中国减速的主要受益者

利用其成本优势和质量，Aarti公司一直成功地对中国出口产品。随着中国出口的减速（由于更严格的环保政策）和制造成本上升（由于更高的合规要求），Aarti公司已充分准备好利用这一机会。Aarti公司正在进行的及时的产能扩张将帮助其充分利用这一增加出口的机会。

29 March 2016

BUY

CMP RS 472

TARGET RS 700 (+48%)

COMPANY DATA

O/S SHARES (MN) :	83
MARKET CAP (RSBN) :	39
MARKET CAP (USDBN) :	0.6
52 - WK HI/LO (RS) :	585 / 294
LIQUIDITY 3M (USDMN) :	0.3
PAR VALUE (RS) :	5

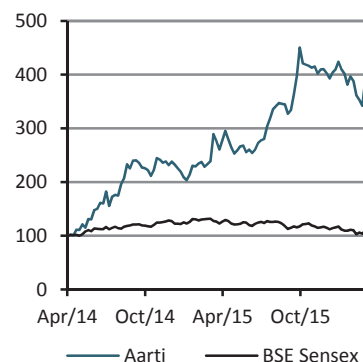
SHARE HOLDING PATTERN, %

	Dec 15	Sep 15	Jun 15
PROMOTERS :	54.8	54.8	59.1
FII / NRI :	3.0	3.2	1.3
FI / MF :	12.4	12.8	12.2
NON PRO :	14.8	16.4	14.9
PUBLIC & OTHERS :	15.0	13.0	12.7

PRICE PERFORMANCE, %

	1MTH	3MTH	1YR
ABS	8.9	-7.2	36.4
REL TO BSE	2.5	-6.2	46.7

PRICE VS. SENSEX



Source: Phillip Capital India Research

KEY FINANCIALS

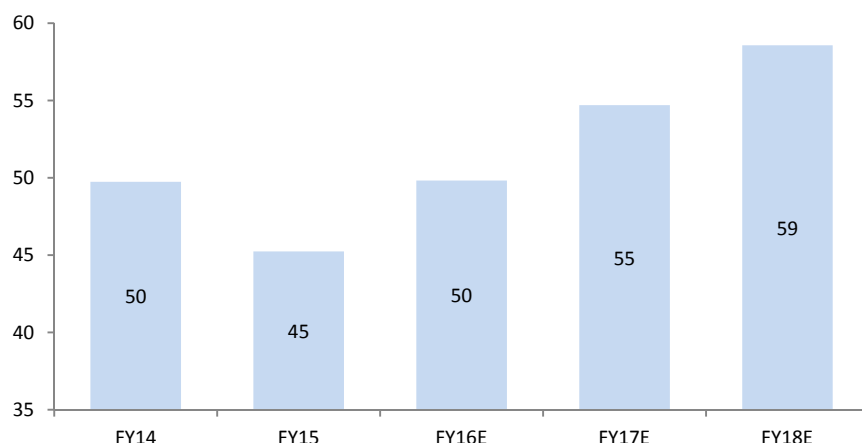
Rs mn	FY16E	FY17E	FY18E
Net Sales	27,182	32,000	36,462
EBIDTA	5,328	6,336	7,365
Net Profit	2,584	3,169	3,762
EPS, Rs	31.0	38.0	45.1
PER, x	15.2	12.4	10.5
EV/EBIDTA, x	9.2	7.6	6.5
P/BV, x	3.3	2.7	2.2
ROE, %	20.6	20.9	20.6
Debt/Equity (%)	91.7	83.3	74.4

Source: PhillipCapital India Research Est.

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Improving revenue mix – rising contribution from high-margin products



Note: High margin products include products after Amonolysis, hydrogenation, Fluoro-compounding & other downstream products

Source: Company, PhillipCapital India Research Estimates

One of the key beneficiaries of a Chinese slowdown

Aarti is already established as one of the lowest-cost manufacturers of benzene derivatives globally, which can be evidenced from the fact that 10% of its exports are towards China – the lowest cost base of the world.

Aarti is well set to make the most of the opportunity of a slowdown in Chinese exports (led by plant shut downs due to a stricter environment policy from 1st January 2015) and rising manufacturing cost (led by enhanced compliance requirements leading to additional investments into Effluent Treatment Plant (ETP)). Additionally, its on-going and timely capacity expansion will help it to use the enhanced export opportunity.

Greenfield toluene project: A strategic import-substitution-led driver

Toluene derivatives and ethylene product-line add new source of growth

After a successful global-scale benzene derivative chain, Aarti diversified into toluene chain of products (nitro-toluene and derivatives) by setting up a greenfield facility with an investment of around Rs 1.3bn. The project is expected to commercialise early FY17. Aarti expects to leverage its well-established clientele for benzene derivatives to promote its toluene derivatives, as the end-user industries are the same (i.e., optical brighteners, agrochemicals, pigments, and pharmaceuticals).

Simultaneously, it has set up an ethylation unit by adopting Swiss technology at the Dahej SEZ, which will receive input material from its toluene plant. Aarti will be the first company ever to procure ethylene by a pipeline and operate a greener ethylation process. It plans to introduce gradually a range of ethylene-based chemicals catering to end-user applications of agrochemicals, engineering polymers, pigments, and additives.

附件 6

中华人民共和国海关进出口税则

税则号列 Tariff Item	商品名称及备注	进口税率			出口 退税	增值 税率	计量 单位	监管 条件	Article Description
		最惠	普通	暂定					
2921.2210	---己二酸己二胺盐(尼龙-6,6盐)	6.5	20		9	17	千克		--Hexamethylene adipamide (nylon-6,6 salt)
2921.2290	---其他	6.5	30		9	17	千克		---Other
2921.2900	---其他	6.5	30		9	17	千克		--Other
2921.2900.10	辛菌胺	6.5	30		9	17	千克	S	Xinjunan (an antiseptic)
2921.2900.90	其他无环多胺及其衍生物(包括它们的盐)	6.5	30		9	17	千克		Other acyclic polyamines and derivatives (including their salts)
2921.3000	-环烷单胺或多胺、环烯单胺或多胺、环萜烯单胺或多胺及其衍生物以及它们的盐	6.5	30		9	17	千克		-Cyclanic, cyclenic or cycloterpenic monoar polyamines, and their derivatives; salts thereof
2921.3000.10	丙己君及其盐	6.5	30		9	17	千克	I	Propylhexedrine and its salts
2921.3000.30	氨基羧酸环丙烷	6.5	30		9	17	千克	S	1-Aminocyclopropane-1-carboxylic acid
2921.3000.40	乙撑亚胺	6.5	30		9	17	千克	AB	Ethylenimine
2921.3000.90	其他环(烷、烯、萜烯)单胺或多胺(包括其衍生物及它们的盐)-芳香单胺及其衍生物以及它们的盐:	6.5	30		9	17	千克		Other Cyclic, cyclenic or cycloterpenic monoar polyamines, and their derivatives; salts thereof
	---苯胺及其盐:								--Aniline and its salts:
2921.4110	---苯胺	6.5	20		9	17	千克	X	---Aniline
2921.4190	---其他	6.5	30		9	17	千克		---Other
2921.4200	---苯胺衍生物及其盐	6.5	30		9	17	千克		--Aniline derivatives and their salts
2921.4200.12	敌锈钠	6.5	30		9	17	千克	S	Sodium-p-aminobenzenesulfonate
2921.4200.13	苯草醚	6.5	30		9	17	千克	S	Aclonifen
2921.4200.90	其他苯胺衍生物及其盐	6.5	30		9	17	千克		Other aniline derivatives and their salts
2921.4300	---甲苯胺及其衍生物以及它们的盐	6.5	30			17	千克		--Toluidines and their derivatives; salts thereof
2921.4300.01	间甲苯胺或对甲苯胺	6.5	30		9	17	千克		m- Toluidines or p-Toluidines
2921.4300.10	氟乐灵	6.5	30		9	17	千克	S	Trifluralin
2921.4300.20	邻甲苯胺	6.5	30		9	17	千克		o-Toluidine
2921.4300.31	溴鼠胺	6.5	30			17	千克	S	Bromethalin
2921.4300.32	乙丁氟灵	6.5	30		9	17	千克	S	Benfluralin
2921.4300.33	氯乙氟灵	6.5	30		9	17	千克	S	Fluchloralin
2921.4300.34	环丙氟灵	6.5	30		9	17	千克	S	Profluralin
2921.4300.35	乙丁烯氟灵	6.5	30		9	17	千克	S	Ethalfuralin
2921.4300.36	地乐灵	6.5	30		9	17	千克	S	Dipropalin
2921.4300.37	氯乙灵	6.5	30		9	17	千克	S	Chlornidine
2921.4300.38	氟节胺	6.5	30		9	17	千克	S	Flumetralin
2921.4300.90	甲苯胺盐、甲苯胺衍生物及其盐	6.5	30		9	17	千克		Toluidines and their derivatives and its salts
2921.4400	---二苯胺及其衍生物以及它们的盐	6.5	30		17	17	千克		--Diphenylamine and its derivatives; salts thereof
2921.4500	---1-萘胺(α -萘胺)、2-萘胺(β -萘胺)及其衍生物以及它们的盐	6.5	30		9	17	千克		--1-Naphthylamine (α -naphthylamine), 2-naphthylamine (β -naphthylamine) and their derivatives; salts thereof
2921.4500.10	2-萘胺	6.5	30		9	17	千克	X	2-Naphthylamine
2921.4500.90	1-萘胺和2-萘胺的衍生物及盐(包括1-萘胺)	6.5	30		9	17	千克		1-Naphthylamine and 2-Naphthylamine and their derivatives and its salts (including 1naphthylamine)
2921.4600	---安非他明(INN)、苄非他明(INN)、右苯丙胺(INN)、乙非他明、芬坎法明(INN)、利非他明、左苯丙胺(INN)、美芬雷司(INN)、苯丁胺(INN)以及它们的盐	6.5	30		9	17	千克		--Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof
2921.4600.11	安非他明、苄非他明、右苯丙胺(包括它们的盐)	6.5	30		9	17	千克	I	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN) (including their salts)
2921.4600.12	乙非他明、芬坎法明、利非他明	6.5	30		9	17	千克	I	Etilamphetamine (INN), fencamfamin (INN), lefetamine

附件 7

非保密概要

附件 7：本附件之内容为申请书正文部分所提供的中国海关进出口数据的底层逐笔进口数据。本部分内容反映了调查期内印度邻氯对硝基苯胺产品进口到中国的逐笔交易信息，涉及交易双方的商业秘密，故申请保密。

在申请书公开版本的正文部分，根据本附件之内容整理统计的中国海关进口数据已经作为公开信息全部披露。

附件 8

[Login](#) [Register](#)

World Freight Rates

[Freight](#) [Exchange](#) [News](#)

Freight Bill Factoring

FirstLine Funding Group offers Cash for Invoices & Freight Bills



Freight Calculator

Find out market rate estimates for Ocean from anywhere to anywhere in the world, and Rail and Truck in the USA. Upon seeing the estimate, you have two options on how to proceed, should you decide to do so; either post in Exchange or get a Reservation and someone will contact you. Have fun!

1. SELECT METHOD OF SHIPPING



Ocean



Rail



Truck



Air



Break Bulk

Feedback

2. SELECT LOCATIONS

Mumbai, India

Tianjin, China

Chemicals

50000

3. SELECT LOAD

☒ FCL

Container Type 20 FT

☐ LCL ☐ Refrigerated

4. ACCESSORIAL CHARGES

☐ Hazardous☐ Add Insurance

GET RATE

Current Market Rate

\$641.17 – \$708.67

POST IN EXCHANGE

RESERVE NOW

[Currency](#) | [Duty](#)[Return to Calculator](#)

Subject to additional fees such as taxes, duties, etc..

首页 » 航贸参数 » 进口货运保险普通货物费率表

进口货运保险普通货物费率表

添加新百科 获积分奖励【我来添加】

（一）所有进口货物均按本费率表计算保险费，但如在指明货物资率表中的货物，承保一切险时还须加上指明货物资率计算保险费。有特殊规定的按特殊规定计收。

（二）各种散装货物以及化肥、糖、粮谷、木材、油（包括油料）、活牲畜、新鲜果菜，其保险责任均至卸货港口仓库或场地时终止。上述货物如需从港口转运到内地还需按转运内地费率加费的规定加费。

（三）本表系按每百元计算。

(1)海运

地区	平安险 F . P . A	水渍险 W . A	一切险 A . R .
台湾、香港、澳门、南朝鲜、日本	0 . 08	0.12	0.25
大洋洲及亚洲国家和地区	0 . 10	0.15	0.35
加拿大、美国、欧洲	0 . 15	0.20	0.45
非洲及中南美洲	0 . 20	0.25	0.50

(2)陆运

地区	陆运	陆运一切险
香港、澳门	0 . 07	0 . 20
其它地区	0 . 15	0 . 40

(3)空运

地区	航空运输险	航空一切险
香港、澳门、台湾、日本、南朝鲜	0 . 10	0 . 25
其他世界各地	0 . 20	0 . 45

(4)邮包

--	--	--

24小时新闻排行

- 1 . 不符变动成本货载 阳明海运不收
- 2 . 深圳码头全面停运
- 3 . 《出口退(免)税企业分类管理办...
- 4 . 运需不平衡，8月初欧地线涨价遇...
- 5 . 这四个国家为何都要拉中国入伙修...
- 6 . 实货变空箱，宁波查获巨额出口骗...
- 7 . 董家口港成为青岛市第二个一类海...
- 8 . 希腊船东Diana Shipp...
- 9 . 黄埔文冲4艘散货船遭拒收?!
- 10 . 一艘货船在长江宜宾南溪水域发生...

在线视频

辽宁卫视《辽宁新闻联播》报道第六届海峰类别:媒体报道

大连财经频道《大连经济报道》关注货代平类别:

大连电视台《大连新闻》报道第六届海峰会类别:媒体报道

东方卫视报道第五届全球海运峰会类别:媒体报道

航贸百科

危险货物标志

危险化学品标志

国际危规：

查询

Data Source	World Development Indicators		
Last Updated Date	2016/7/22		
India	IND	Cost to export (US\$ per container)	1332

INDICATOR_CODE	INDICATOR_NAME	SOURCE_NOTE	SOURCE_ORGANIZATION
IC.EXP.COST .CD	Cost to export (US\$ per container)	Cost measures the fees levied on a 20-foot container in U.S. dollars. All the fees associated with completing the procedures to export or import the goods are included. These include costs for documents, administrative fees for customs clearance and technical control, customs broker fees, terminal handling charges and inland transport. The cost measure does not include tariffs or trade taxes. Only official costs are recorded. Several assumptions are made for the business surveyed: Has 60 or more employees; Is located in the country's most populous city; Is a private, limited liability company. It does not operate within an export processing zone or an industrial estate with special export or import privileges; Is domestically owned with no foreign ownership; Exports more than 10% of its sales. Assumptions about the traded goods: The traded product travels in a dry-cargo, 20-foot, full container load. The product: Is not hazardous nor does it include military items; Does not require refrigeration or any other special environment; Does not require any special phytosanitary or environmental safety standards other than accepted international standards.	World Bank, Doing Business project (http://www.doingbusiness.org/).

附件 9

非保密概要

附件 9：本附件之内容为申请书正文部分所提供的印度海关出口数据的底层数据，即 2015 年 1 月至 2016 年 6 月期间原产于印度的邻氯对硝基苯胺产品出口到日本的逐笔交易信息。因涉及交易方的商业秘密，故申请保密。

在申请书公开版本的正文部分，根据本附件之内容整理统计的数据已经作为公开信息全部披露。

附件 10

附件 10 — 翻译和说明

印度《2015-2020 外贸政策陈述》（Foreign Trade Policy Statement）

P.34:

愿景，使命和目标

1. “外贸政策陈述”解释了 2015-2020 年期间外贸政策的愿景，使命和目标。

P.35:

政府致力于将印度转型为制造和出口枢纽

P.36:

介绍

按照惯例，印度的对外贸易政策（FTP）每年制定五年，每年审查一次。FTP 的重点是提供一个进出口的规则和程序框架以及一系列促进出口的激励措施。

P.37:

目标：

最好通过可衡量的目标实现愿景。政府的目标是将印度的商品和服务出口从 2013-14 年的 4659 亿美元增加到 2019-2020 年的约 9000 亿美元，并将印度在世界出口中的份额从 2% 提高到 3.5%。

2015-2020 外贸政策的目标是：

- (i) 为商品和服务的外贸提供稳定和可持续的政策环境；
- (ii) 将进出口的规则，程序和激励措施与“印度制造”，“数字印度”和“印度技能”等其他项目联系起来，打造印度的“出口促进工程”；
- (iii) 通过帮助印度经济的各个部门获得全球竞争力以促进出口，促进印度出口篮子的多样化；
- (iv) 为印度的全球贸易参与建立一个架构，以期扩大其市场并更好地与主要地区整合，从而增加对印度产品的需求，并促进政府的“印度制造”旗舰计划；
- (v) 提供定期评价机制，以便使进口合理化，减少贸易不平衡。

外贸政策陈述

Foreign Trade Policy Statement

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EXECUTIVE SUMMARY

Vision, Mission and Objectives

1. The Foreign Trade Policy Statement explains the vision, goals and objectives underpinning the Foreign Trade Policy for the period 2015-2020. It describes the market and product strategy envisaged and the measures required not just for export promotion but also for the enhancement of the entire trade ecosystem.
2. The vision is to make India a significant participant in world trade by the year 2020 and to enable the country to assume a position of leadership in the international trade discourse. Government aims to increase India's exports of merchandise and services from USD 465.9 billion in 2013-14 to approximately USD 900 billion by 2019-20 and to raise India's share in world exports from 2 percent to 3.5 percent.
3. The FTP for 2015-2020 seeks to provide a stable and sustainable policy environment for foreign trade in merchandise and services; link rules, procedures and incentives for exports and imports with other initiatives such as „Make in India“, „Digital India“ and „Skills India“ to create an „Export Promotion Mission“; promote the diversification of India's export basket by helping various sectors of the Indian economy to gain global competitiveness; create an architecture for India's global trade engagement with a view to expanding its markets and better integrating with major regions, thereby increasing the demand for India's products and contributing to the „Make in India“ initiative; and to provide a mechanism for regular appraisal in order to rationalise imports and reduce the trade imbalance.

„Whole-of-Government“ Approach & Role of State/UT Governments

4. Foreign trade today plays a significant part in India's economy, so much so that foreign trade policy deserves a special focus and dedicated attention as a key constituent of India's economic policies. Foreign trade policy can neither be formulated nor implemented by any one department in isolation. Going forward, a „whole-of-government“ approach will be required.
5. A major path breaking initiative taken by the Department of Commerce, which can have far reaching benefits if properly executed, is to mainstream State and Union Territory (UT) Governments and various Departments and Ministries of the Government of India in the process of international trade. State/UT Governments can play a crucial role in promoting exports and rationalising non-essential imports. Many of the State Governments have nominated Export Commissioners. The Department of Commerce is also helping State Governments to prepare export strategies. An Export Promotion Mission will be constituted to provide an institutional framework to work with State Governments to boost India's exports. Senior officials have been appointed as designated focal points for exports and imports in several Central Government departments.

Initiatives for LDCs

25. India is committed to helping LDCs in various ways such as duty concessions, capacity building, development assistance in specific sectors and market access for products and services. Initiatives already taken include a Duty Free Tariff Preference Scheme for LDCs; preferential treatment for LDCs in the Services sector, technical assistance for the cotton sector in six African countries and various other capacity-building initiatives.

Product Strategy

26. The focus will be on promoting exports of high value products with a strong domestic manufacturing base, including engineering goods, electronics, drugs and pharmaceuticals. The challenges posed to the pharmaceuticals sector by NTBs in Japan and regulatory hurdles in China have to be addressed. A track and trace policy for all exports of medicinal products will be effective from 1 April 2015. A composite programme for promotion of healthcare products and services will be conducted in various regions to showcase and market India's unique strengths.
27. Other sectors which require special attention, in light of India's strengths and their contribution to employment generation, are leather, textiles, gems and jewellery and the sectors based on natural resources, which include agriculture, plantation crops, marine products and iron ore exports. Revitalizing plantations, enabling a less controlled regime for agriculture and aiming at greater value addition and processing would help to increase the value of exports from these sectors. Export strategies for processed agricultural exports and organic product exports will shortly be ready. The North-Eastern States are a special focus area for organic product exports. A number of steps to address the challenges faced by the plantations sector are on the anvil.
28. Further, Government aims to encourage and promote hi-tech products and, as a first step, certain products have been identified for a special focus for the duration of the policy. The potential of the MSME sector, the problems it faces and its requirements have been kept in view while framing the FTP.

The Services Sector

29. The Services sector is an area of great potential. The Department of Commerce is working on an ambitious reform agenda, which is being pursued through an inter-ministerial mechanism. Efforts will be made to gain effective market access abroad through comprehensive economic partnership agreements with important markets. A Global Exhibition on Services will be held annually, which will provide a forum for showcasing India's strengths in the Services sector. Efforts are also underway to improve the availability of data on services.

Towards World Class Products

30. Government is committed to transforming India into a manufacturing and exporting hub. This is possible only if India's products are of world class standard. A roadmap has been developed on measures required to protect consumers, raise the quality of the merchandise produced and enhance India's capacity to export to even the most discerning markets.

政府致力于将印度转型为
制造和出口枢纽

SECTION 1: INTRODUCTION AND BACKDROP

《外贸政策》的重点是提供进出口规则和程序的框架 以及一系列促进出口的激励措施

Introduction

India's Foreign Trade Policy (FTP) has, conventionally, been formulated for five years at a time and reviewed annually. The focus of the FTP has been to provide a framework of rules and procedures for exports and imports and a set of incentives for promoting exports.

2. Fifteen years ago India occupied a very small space on the global trade canvas. As various sectors of the Indian economy became more competitive globally, exports began to grow remarkably. India's merchandise exports recorded a Compound Annual Growth Rate (CAGR) of 15.9 percent over the period 2004-05 to 2013-14. Similarly, as the economic growth rate of the country picked up, so did imports, which grew at a CAGR of 16.8 percent over the same period.

3. Today, foreign trade has begun to play a significant part in the Indian economy reflecting its increasing globalisation. At the same time, the growing merchandise trade deficit, resulting in a persistently high current account deficit, has set alarm bells ringing. This policy, therefore, aims at promoting exports along with making imports more focussed and rational.

4. The trade performance of a country is so closely and inextricably linked with its overall economic performance that trade policy cannot be treated as a simple matter of manoeuvring the export or import of a product. Foreign trade policy has a direct connect with domestic economic policies.

5. Exports constitute the last segment of long sectoral value chains. A foreign trade policy that addresses only the front-end of exports without recognising the characteristics of the back-end is incomplete and, likely to be unworkable. At the same time, the development of an appropriate ecosystem for the front-end can create a pull effect for the sector in question. In each case, action lies in several departments and stakeholder institutions. The biggest challenge, therefore, is to properly anchor the elements of the foreign trade policy in the overall economic policy and to ensure that the framework of rules, procedures and incentives for trade is contextualised within a composite approach to economic development.

6. Government of India has, in the last few months, initiated several measures to re-energise the economy particularly through initiatives such as "Make in India", "Digital India", "Skills India" etc. As these initiatives start showing results, India will become more competitive in several product areas which would, in turn, open up better export prospects.

7. The FTP for 2015-2020, therefore, endeavours to build synergies with such initiatives necessitating, thereby, a "whole-of-Government" approach to foreign trade policy. It first describes a vision with its attendant goals and objectives followed by the strategies and actions identified as necessary to achieve that vision, and, finally, sets out a framework of incentives.

and in new directions, both bilaterally as well as through regional forums.

35. The policy of market diversification which has stood India in good stead during the global economic downturn will continue to be a key determinant of the country's trade policy, together with product diversification.

36. High quality products are their own best advertisement. Recognising the increasing role of standards in global trade and the steps India needs to take both to strengthen its own standards as well as to meet the challenges posed to its exports, a roadmap has been developed on measures required to protect consumers, raise the quality of the merchandise produced and greatly enhance India's capacity to export to discerning markets.

37. The increasing challenge of Non-Tariff Measures (NTMs) used by various countries cannot be wished away. India will have to adopt a multi-pronged strategy to deal with NTMs and to increase overseas market access. Equally, there is a need to put in place measures to keep out sub-standard products by strengthening monitoring and surveillance systems.

38. Further, in an increasingly competitive world, branding plays an indispensable role in global positioning and the FTP addresses this issue as well. Branding campaigns are being planned for promoting exports from sectors such as services, pharmaceuticals, plantations and engineering as well as of commodities and services in which India has traditional strengths, such as handicrafts and yoga.

39. Efforts at the operational level include the simplification of procedures and digitization of various processes. Specific measures will be taken to facilitate the entry of new entrepreneurs and manufacturers in global trade through extensive training programmes.

40. While the Government of India is responsible for policy on foreign trade, much of the activity at the ground level takes place in the States. State Governments can play a crucial role in promoting exports and rationalising non-essential imports. Steps have, therefore, been taken to mainstream States in the process of international trade.

41. The FTP also recognises the importance of compliance with India's international obligations and this consideration has fully informed the Policy.

Goals and Objectives

42. A vision is best achieved through measurable targets. Government aims to increase India's exports of merchandise and services from USD 465.9 billion in 2013-14 to approximately USD 900 billion by 2019-20 and to raise India's share in world exports from 2 percent to 3.5 percent.

43. The FTP for 2015-2020 seeks to achieve the following objectives:

- (i) To provide a stable and sustainable policy environment for foreign trade in merchandise and services;
- (ii) To link rules, procedures and incentives for exports and imports with other initiatives such as „Make in India“, „Digital India“ and „Skills India“ to create an „Export Promotion Mission“ for India;

政府在外贸方面的目标：出口额从4,658亿美元增长至9,000亿美元；占世界总出口的份额从2%提升至3.5%

使印度各产业在出口方面获得国际竞争力

- (iii) To promote the diversification of India"s export basket by **helping various sectors of the Indian economy to gain global competitiveness with a view to promoting exports;**
- (iv) To create an architecture for India"s global trade engagement with a view to expanding its markets and better integrating with major regions, thereby increasing the demand for India"s products and contributing to the government"s flagship „Make in India" initiative;
- (v) To provide a mechanism for regular appraisal in order to rationalise imports and reduce the trade imbalance.

What must be done

44. In order to achieve these objectives, the way forward requires measures to:

- Help improve India"s export competitiveness and deepen engagements with new markets;
- Operationalise institutional mechanisms in existing bilateral and regional trade agreements;
- Deepen and widen the export basket;
- Reduce transaction costs;
- Make efforts to reduce the cost of export credit;
- Help improve infrastructure eg. ports, laboratories and Common Facility Centres;
- Promote product standards, packaging and branding of Indian products;
- Rationalise tax incidence - introduce the Goods and Services Tax (GST);
- Help improve manufacturing by mainstreaming exports;
- Incentivise potential winners for promising markets;
- Promote and diversify Services Exports; and
- Mainstream States and Ministries in India"s Export Strategy.

45. These measures cut across several Departments and Ministries of the Government of India and also State Governments. The success of trade policy is critically dependent on the coordinated efforts of the Government of India as a whole as well as State Governments.

Anchoring Trade Policy in the Domestic Policy Framework

46. There is a symbiotic relationship between the FTP and the government"s „Make in India" initiative. The „Make in India" initiative aims to achieve global recognition for the Indian economy, promote the country as an investment destination, spur manufacturing and promote employment. It encompasses initiatives for skill development to ensure the availability of skilled manpower for manufacturing, to improve the ease of doing business through initiatives such as self-certification of documents and innovative revenue models. It also envisages the development of infrastructure including i-ways besides highways, ports, optical fibre networks, gas grids and water grids.

47. There is a clear recognition within Government that exports should not merely be a function of marketable surplus but should reflect a genuine enhancement of economic capacity and development. Through its foreign trade policy, government envisages:

- employment creation in both manufacturing and services through the generation of foreign trade opportunities
- Zero defect products with a focus on quality and standards;
- A stable agricultural trade policy encouraging the import of raw material where required and export of processed products;
- A focus on higher value addition and technology infusion;
- Investment in agriculture overseas to produce raw material for the Indian industry;
- Lower tariffs on inputs and raw materials; and

提供生产和出口激励措施

- Development of trade infrastructure and provision of production and export incentives.

Focus of the FTP

48. The Foreign Trade Policy is primarily focused on accelerating exports. This is sought to be implemented through various schemes intended to exempt and remit indirect taxes on inputs physically incorporated in the export product, import capital goods at concessional duty, stimulate services exports and focus on specific markets and products. The Policy attempts to dovetail these schemes with the specific market access openings that India has achieved through negotiations with its trading partners for various bilateral and regional trading arrangements.

49. In order to make these schemes more focused and effective, an exercise was undertaken to identify products that are winners and potential winners for export purposes, based on their price competitiveness, the CAGR of India's exports and world imports and RCA⁵ and areas of strength, both now and in the future. These have been identified separately from amongst industrial and agricultural products.

50. Further, in order to realise the objective of exporting more value-added goods, technology intensive sectors have also been identified for hand-holding by the Government in the next five years.

Import Appraisal

51. Striking a balance between meeting the needs of a growing economy and the promotion of domestic industry is a continuous challenge for policy makers. An institutional mechanism for continuous import appraisal would provide valuable inputs for economic policy in general and trade policy in particular. A mechanism has been put in place by the Department of Commerce for quarterly appraisal of imports. The 21 stakeholder Ministries/Departments which have been identified have been advised to probe into the need for importing various commodities and the feasibility of producing them in a cost effective way. The objective is to develop an ecosystem conducive to formulating coordinated and rational import policies in various sectors.

⁵ Revealed Comparative Advantage

附件 11

Government of India
Ministry of Commerce & Industry
Department of Industrial Policy & Promotion
(Manufacturing Policy Section)

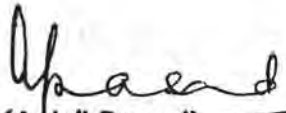
PRESS NOTE NO. 2 (2011 SERIES)

Subject: National Manufacturing Policy.

^ ^ ^ ^ ^

The Government of India has announced a national manufacturing policy with the objective of enhancing the share of manufacturing in GDP to 25% within a decade and creating 100 million jobs. It also seeks to empower rural youth by imparting necessary skill sets to make them employable. Sustainable development is integral to the spirit of the policy and technological value addition in manufacturing has received special focus.

2. The share of manufacturing in India's GDP has stagnated at 15-16% since 1980 while the share in comparable economies in Asia is much higher at 25 to 34%.
3. Inadequate physical infrastructure, complex regulatory environment and inadequate availability of skilled manpower have constrained the growth of manufacturing in India.
4. Recognizing that the manufacturing sector has a multiplier effect on the creation of jobs, even in allied sectors, the government has brought out this policy.
5. The policy is based on the principle of industrial growth in partnership with the States. The Central Government will create the enabling policy frame work, provide incentives for infrastructure development on a Public Private Partnership (PPP) basis through appropriate financing instruments, and State Governments will be encouraged to adopt the instrumentalities provided in the policy.
6. The proposals in the policy are generally sector neutral, location neutral and technology neutral except incentivization of green technology. While the National Investment and Manufacturing Zones (NIMZs) are an important instrumentality, the proposals contained in the Policy apply to manufacturing industry throughout the country including wherever industry is able to organize itself into clusters and adopt a model of self-regulation as enunciated.
7. The approved policy document is annexed to this Press Note.


(Anjali Prasad)

Joint Secretary to the Government of India

File No. 10 (6) / 2010 – MPS

Dated: 04th November, 2011.

Copy forwarded to Press Information Officer, Press Information Bureau, Shastri Bhawan, New Delhi, for giving wide publicity to the above Press Note.

ANNEX to PRESS NOTE NO. 2 (2011 SERIES)**NATIONAL MANUFACTURING POLICY**

国家制造业政策

印度产业政策和促进部关于将制造业占国内生产总值的份额从16%提高到25%的愿景在2009年11月17日的国家工业部长会议上获得批准。

PREFACE

The concern about the stagnant and low share of the manufacturing sector in India's GDP necessitated a dedicated policy for the sector with a view to accelerated development, inclusive growth and provision of gainful employment. The DIPP's vision to increase the share of manufacturing in GDP from 16% to 25% was endorsed in the conference of State Industry Ministers on 17 November 2009. The Hon'ble Commerce and Industry Minister made an announcement thereafter that the Government will come out with a manufacturing policy. Following this announcement, a draft was prepared and placed on the department's website on 31 March 2010 for stakeholder comments. As a response, the NMCC proposed a draft national manufacturing policy. Recently, the Planning Commission has prepared what it calls the National Manufacturing Plan. Relevant points from the NMCC and the Planning Commission papers have been incorporated in this policy document wherever appropriate.

Concomitant policy interventions which impact the manufacturing sector but which can be taken up for development of national policies in the medium term have not been directly addressed in this document. The Planning Commission has identified these as : digitization of land and resource maps and creation of land banks by states; water zoning; offset policy; fiscal and exchange rate measures; strategic acquisitions; development of world class manufacturing management capabilities; trade policy especially boosting India's exports; and reforming the role of public sector enterprises. A lower emission inclusive growth strategy is another important area. These issues may be addressed through separate policy initiatives.

This Policy document has been prepared after extensive stakeholder consultations and inputs from the industry, state governments and experts in the field of manufacturing, technology development, and business environment. The policy seeks to present specific action points in the areas identified as constraints that require immediate policy attention. There could be several other constraints which affect the sector but it is not possible to deal with all of them at the same time. This policy therefore does not claim to address all possible issues affecting the manufacturing sector in India but those that are critical to its growth at this juncture.

附件 12



19 May 2016

(16-2736)

Page: 1/3

Committee on Subsidies and Countervailing Measures

SUBSIDIES

ANNEX VII(b) OF THE AGREEMENT ON SUBSIDIES AND COUNTERVAILING MEASURES

UPDATING GNP PER CAPITA FOR MEMBERS LISTED IN ANNEX VII(b) AS FORESEEN IN
PARAGRAPH 10.1 OF THE DOHA MINISTERIAL DECISION AND IN ACCORDANCE
WITH THE METHODOLOGY IN G/SCM/38

Note by the Secretariat

Addendum

In paragraph 10.1 of the Doha Ministerial Decision on Implementation-Related Issues and Concerns (document WT/MIN(01)/17, para. 10.1) Ministers:

"Agree[d] that Annex VII(b) to the Agreement on Subsidies and Countervailing Measures includes the Members that are listed therein until their **GNP per capita reaches US\$1,000 in constant 1990 dollars for three consecutive years**. This decision will enter into effect upon the adoption by the Committee on Subsidies and Countervailing Measures of an appropriate methodology for calculating constant 1990 dollars. If, however, the Committee on Subsidies and Countervailing Measures does not reach a consensus agreement on an appropriate methodology by 1 January 2003, the methodology proposed by the Chairman of the Committee set forth in G/SCM/38, Appendix 2 shall be applied. A Member shall not leave Annex VII(b) so long as its GNP per capita in current dollars has not reached US\$1,000 based upon the most recent data from the World Bank."

Pursuant to this paragraph, as of 1 January 2003, the methodology set forth in document G/SCM/38, Appendix 2 applies.

As foreseen in paragraph 10.1 of the Doha Ministerial Decision on Implementation-Related Issues and Concerns and in application of the methodology in G/SCM/38, the Secretariat informs the Committee of updated calculations reflecting: (i) GNI¹ per capita in constant 1990 dollars covering the three most recent years for which data are available (2012-2014)²; and (ii) GNI per capita in current dollars for the year 2014.

¹ The World Bank data series formerly identified as Gross National Product ("GNP") is now published as Gross National Income ("GNI"). This change reflects the implementation of the System of National Accounts 1993 ("SNA 93"). Although the underlying concepts are different (GNP being a measure of product, and GNI being a measure of income), the values calculated are the same.

² Figures for 1990-1999 are as already contained in G/SCM/38. As agreed in G/SCM/38, step 3, values of GNI per capita at constant 1990 dollars for the period 1990 - 1999 are not modified with subsequent revisions of the series. To derive GNI per capita at constant 1990 dollars for 2000, the growth rates for 2000 over 1999 at constant 1995 dollars, derived as foreseen in G/SCM/38 table B, have been applied to the 1999 GNI per capita values in constant 1990 dollars, as set forth in G/SCM/38, table C. Similarly, the growth rates of 2001 over 2000, 2002 over 2001, 2003 over 2002, 2004 over 2003, 2005 over 2004, 2006 over 2005, 2007 over 2006, 2008 over 2007, 2009 over 2008, 2010 over 2009, 2011 over 2010, 2012 over 2011, 2013 over 2012, and 2014 over 2013 have been applied to data for 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, and 2013, respectively.

按1990年不变美元，
人均国民收入

(i) Annex VII(b) Members, **GNI per capita at constant 1990 dollars, 2012-2014**

	2012*	2013*	2014
Bolivia, Plurinational State of	938	983	1,041
Cameroon	950	971	1,018
Congo	977	976	1,082
Côte d'Ivoire	737	797	816
Dominican Republic	1,848	1,770	1,870
Egypt	1,060	1,062	1,029
Ghana	725	794	772
Guatemala	1,150	1,167	1,220
Guyana	970	1,026	1,048
Honduras	859	863	913
India 印度	993	1,051	1,100
Indonesia	1,180	1,231	1,277
Kenya	427	453	469
Morocco	1,599	1,613	1,639
Nicaragua	642	651	683
Nigeria	605	611	642
Pakistan	643	657	654
Philippines	1,189	1,291	1,376
Senegal	869	867	886
Sri Lanka	1,248	1,318	1,282
Zimbabwe	397	421	404

* 2012 and 2013 data as circulated in document G/SCM/110/Add.12.

附件 13

印度商务部：
“十二五”规划（2012-2017）工作组报告 ----促进印度制造业出口

Ministry of Commerce & Industry

Department of Commerce

Report of the Working Group

on

**‘Boosting India’s
Manufacturing Exports’**

Twelfth Five Year Plan (2012-17)

继续目前的激励水平

为了保持竞争力和补偿由于各种基础设施瓶颈所造成的不利因素，必须继续执行现有的激励计划，例如关税退税，税收优惠和利息补助项目。重点应是使这些计划更加方便用户，同时解决它们与多边贸易体系的兼容性问题。

- Establishment of a dedicated fund for promotion of these products in major export markets;
- Special rates of duty drawback for such items;
- Market focus product scheme for major markets;
- Interest subvention on pre and post shipment rupee export credit;
- Establishment of sampling and product development fund to support businesses for doing contract research and tax subsidy for investment in same;
- Higher deduction of the expenses incurred on in-house R&D facility and contract research work;
- Providing financial support to companies to conduct location analysis for establishing such manufacturing units.

Aggressively promoting export growth of high value products that have a strong domestic manufacturing base be the cornerstone of our overall export growth strategy. Consolidation in the textiles and garment segments may be given importance because of its employment potential and our historical strength in our export markets.

Continuation of present level of incentives

In order to retain the competitiveness and compensate for the disadvantages suffered due to various infrastructural bottlenecks it is essential to continue with the existing incentive schemes such as Duty Drawback, Tax benefits, and Interest Subvention schemes. The thrust should be to make these schemes more user- friendly while addressing the issue of their compatibility with the multilateral trading system.

Full reimbursement of all Taxes and Levies

A lot of our competitors are seen to be increasingly incentivizing their textile sectors through various hidden subsidies, and full refund of all taxes, schemes are required to be formulated to enable the exporters get full refund or rebate of all Taxes and Levies in a stipulated time frame to enable the industry to retain its competitiveness.

Reduction in Transaction Costs

Trade related transaction cost is one of the major determinants of export competitiveness of an economy. Trade-related transaction costs refer to a large number of regulatory requirements; compliance measures; procedures and infrastructure related costs, including, communication costs with clients; domestic transport costs to bring goods from the production site to the border; time and money spent in ports on border procedures or to make products ready for shipment; international transport costs and inspection and certification costs. Simplifying the processing of documentation, trade facilitation, reducing human interface with exporters, working out web based solutions are needed initiatives.

附件 14

附件 14 — 翻译和说明

印度经济时报的文章《尼尔玛拉·希塔拉曼：政府将扩大补贴促进出口》

P.51:

“新德里：政府今天表示，印度的出口下降趋势已经在 5 月得到抑制，现在是扩大激励措施以推动出口的时候了。

商业和工业部长尼尔玛拉·希塔拉曼说，虽然出口的回升可能缓慢，但已经触底。

“我认为从现在起，出口将缓慢但稳步上升。上个月的出口指标已经下降到 0.79%，针对这种情况我们必须做更多的努力以使出口回升。”

她告诉记者“现在是必须扩大援助的时候了，不管是以利息补贴形式还是以任何其他出口激励的形式。”

NEW DELHI: Government today said fall in India's exports have been arrested in May and now it is time to extend incentives to boost the overseas shipments.

Although the pick up in exports may be slow but the bottoming out has happened, Commerce and Industry Minister Nirmala Sitharaman said.

"I think from now, it will show slow but steady rise. Last month's indicators show that it has now come down to 0.79 per cent, which is still a situation where we have to do a lot more to allow it to pick up," she said.

"So it is a time when the help will have to be extended whether in the form of interest subvention or in the form of any kind of incentives for exports. We have been looking at sectorally," she told reporters here.

02:14 PM | 07 OCT
MARKET STATS ▾SENSEX
28,079 ▼ -27.12NIFTY 50
8,701 ▼ -8.95GOLD (MCX) (Rs/10g.)
29,650 ▲ 75.00USD/INR
66.74 ▲ 0.04CREATE
PORTFOLIODownload ET
MARKETS APPCHOOSE
LANGUAGE
ENG ▾LIVE
TV

Government to extend incentives to boost exports: Nirmala Sitharaman

尼尔玛拉·希塔拉曼：政府将扩大补贴促进出口

By PTI | Updated: Jun 17, 2016 01:35 PM IST

Post a Comment

NEW DELHI: Government today said fall in India's exports have been arrested in May and now it is time to extend incentives to boost the overseas shipments.

Although the pick up in exports may be slow but the bottoming out has happened, Commerce and Industry Minister [Nirmala Sitharaman](#) said.

"I think from now, it will show slow but steady rise. Last month's indicators show that it has now come down to 0.79 per cent, which is still a situation where we have to do a lot more to allow it to pick up," she said.

"So it is a time when the help will have to be extended whether in the form of interest subvention or in the form of any kind of incentives for exports. We have been looking at sectorally," she told reporters here.

The remarks assume significance as exports fell the 18th month in a row in May, though marginally by 0.79 per cent, to USD 22.17 billion as several non-oil sectors such as engineering and gems and jewellery saw a rise in outward shipments. The decline in May was lowest since December 2014.

However, the minister said she is cautious but "I can see that the fall is getting arrested and pick up is slowly showing up".

Further talking about the 20 per cent customs duty on sugar exports, Sitharaman said the move would help in increasing availability of the commodity in the domestic market.

"We do not want any speculative rise in the prices of sugar. In order to make sure that there is enough sugar available for the Indian market, this step has been taken," the minister said.

Government has imposed 20 per cent customs duty on sugar exports to boost domestic supply and check prices which are ruling high at Rs 40/kg.

India, the world's second largest sugar producer after Brazil, has exported 1.6 million tonnes of the sweetener so far in the 2015-16 marketing year (October-September). Further exports are unlikely to take place with this decision.

When asked whether government is considering to extend minimum import price on steel, she said the ministry would "talk" about the issue only when the time would come.

The Minimum Import Price (MIP) in its current form is in place till early August.

According to an official, MIP is not a WTO compliant measure and India should consider measures like antidumping duty -- which is WTO compliant -- to deal with cheap imports of commodities including steel.

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"The fall in exports has now been arrested, last month's data indicates a fall of 0.7 per cent," Sitharaman said. "The fall in exports has now been arrested. Last month's data indicates a fall of 0.7 per cent," Sitharaman said.

附件 15

附件 15 — 翻译和说明

本附件为印度的《国家化工政策》：

P.55:

序言

.....

根据工作组的报告，编写了一份“国家化学品政策”草案，说明了该国化学部门增长所必需的各种必要措施。该愿景是在十年内将化学部门在 GDP 中的份额从 2% 增加到 6%。

P.56-57:

3. 目标

主要政策目标是创建一个有利的框架，以满足在所有领域日益增长的促进创新，催化制造，解决环境问题和采用绿色技术的需求，通过学术机构和产业鼓励人力资源开发和研发，以满足不断增长的国内需求并利用全球出口机会发展产业。 本政策旨在

3.1 将化工行业的年增长率提高到 6%，使其成为经济增长的重要引擎，并将印度工业的份额提高到全球市场的 6%。

3.2 通过适当的政策扶持提高印度化工业的全球竞争力；

P.59:

5.3.4 对于东北和落后地区的化学枢纽，应考虑特殊激励措施，例如关税/税收减免，税收减免。这些化学园应该在专门的化学区进行规划和设置，并强制远离住宅区，以确保社区安全。

P.60:

5.7 特种化学品作为重点领域

鉴于特种化学品的重要性和光明前景，包括其出口潜力，这一领域应得到特别关注 and 政策激励。 需要通过以下措施向特种化学品工业提供特别关注：

.....

考虑到这一领域的朝阳性质，应予以提供充足的研发扶持

P.61:

为了促进对新技术和朝阳领域的投资，可以提供诸如加速折旧，税收优惠，补贴等财政激励。一旦认为需要和合适时，可以促进与全球性公司的技术联系。

P.62:

5.12 可持续性

为了化学工业的长期可行性，该部门需要采取可持续措施，例如：

.....

需要对替代原料和化学品（如化肥，农用化学品，特种化学品，添加剂等）的技术进行成本和质量比较研究，为化学企业向可持续替代品转型提供激励。

通过透明机制，根据快速通道清关，优惠贷款以补贴/较低利率等，激励符合环境/职业健康和安全管理（如 Responsible Care®，ISO 14001，OHSAS 18001 等）的公司。

国家化工产业政策

NATIONAL CHEMICAL POLICY

PREFACE

The need for a dedicated policy for the chemical sector has been felt for a long time. It was realized that with a view to facilitate rapid increase in the share of this sector in GDP, accelerate the development, support inclusive growth and provision of gainful employment, an enabling policy framework is the need of the hour.

In March 2011, the Planning Commission constituted a Working Group on chemicals and petrochemicals to identify the long-term goals, formulate a road map & strategies for the growth of the chemical sector during 12th five year plan (2012 – 17) and measures for strengthening R&D in the chemical sector in the country. The Working Group on chemicals and petrochemicals consulted various Industry Associations to seek their inputs and submitted its report to the Planning Commission in September 2011. The Report of the Working Group recommended to formulate a National Chemical Policy.

In pursuance of the report of the Working Group, a draft National Chemical Policy has been prepared indicating various imperatives essential for the growth of the chemical sector in the Country. The vision is to **increase the share of the chemical sector in GDP from 2% to 6% within a decade**. Dept of Industrial Policy and Promotion (DIPP) has come out with the National Manufacturing Policy in 2011 and the Planning Commission has prepared the 12th Five Year Plan. Relevant points from these documents have been suitably incorporated in this policy document, wherever appropriate.

在10年内将化学工业占GDP的比例从2%提升至6%

This Policy document has been prepared after extensive consultations with the stakeholders and inputs from the industry, concerned Ministries/Departments of the GoI, and experts in the field of chemical technology development, and business environment. The policy seeks to present specific action points in the areas identified as constraints that require immediate attention and remedial measures. However, still there could be other roadblocks which may affect the growth of the sector, and efforts will be made to address them also appropriately.

specialty chemicals (19%), fertilizers (17%), agrochemicals (3%) and other base chemicals constituting ~11% of the total Indian chemicals industry.

- 2.2 There are no quantitative or other restrictions on the import of chemicals except for few chemicals which are covered under the obligations as per International Conventions. Indian chemical industry exports dyes, pesticides and specialty chemicals which form about 3% share in the global market and contributes significantly to foreign exchange earnings.
- 2.3 In the chemical sector, 100% FDI is permissible under automatic route, except for the three items listed below. Manufacture of most chemical products, inter-alia covering organic/ inorganic chemicals, dyestuffs and pesticides is de-licensed. Entrepreneurs need to submit only IEM (Industrial Entrepreneurs Memorandum) with the Department of Industrial Policy & Promotion (DIPP), Government of India, to set up a chemical manufacturing. Only the following items are covered under the compulsory licensing list because of their hazardous nature:
- Phosgene & its derivatives
 - Hydrocyanic acid & its derivatives
 - Isocyanates & di-isocyanates of hydrocarbons
- 2.4 The basic Customs Duty on most of the chemical feedstock is 2.5%, and Import Duty on most of the chemical products is at 7.5%. In general, the Central Excise duty rate for chemical sector is about 12%.

3. Aims and Objectives

The principal policy objectives are to create an enabling framework to meet the growing demands in all areas to foster innovation, catalyze manufacturing, addressing environmental concerns and adopting green technologies, encourage HRD and R&D through academic institutions & industry that not only cater to the growing domestic needs but also **take advantage of global export opportunities** as a logical expansion of the industry. This policy is being proposed to

通过政策扶持增强印度化学工业的全球竞争力

- 3.1 increase the chemical sector growth to 6% per annum to make it an important engine of growth of the economy and enhance the share of Indian industry to 6% of global market.
- 3.2 enhance global competitiveness of Indian chemical industry through appropriate policy support;
- 3.3 create a conducive environment for attracting large investments in the chemical industry and facilitate ease of doing business,
- 3.4 increase the domestic demand and per capita consumption of chemicals;
- 3.5 ensure availability of necessary feedstock and quality infrastructure in order to optimally utilize manufacturing capacities and to encourage Indian chemical companies to manufacture import substitutes.
- 3.6 leverage significant export potential of the country, after meeting the domestic demand, in segments like bulk organic and inorganic chemicals, agrochemicals, dyestuffs & specialty chemicals;
- 3.7 adopt a cluster approach and also a cluster within cluster approach to encourage development of ancillary industries around them;
- 3.8 enhance the image of the industry by creating public awareness.
- 3.9 strive towards making India a reliable hub for the manufacture of quality chemicals with focus on high end chemicals, viz. Specialty Chemicals, as also an R&D hub, in view of the quality and quantity of man power available.
- 3.10 facilitate access to the latest technologies, as per India's specific requirements, provide assistance for technology up-gradation, make the industry more competitive; thereby Increasing domestic value addition and technological "depth" in the sector;
- 3.11 promote R&D with focus on sustainability and green technologies so as to ensure consistent and long-term growth, particularly with regard to the environment including energy conservation, optimal utilization of natural resources and restoration of damaged/ degraded eco-systems;
- 3.12 rationalise the statutory regulations and controls;
- 3.13 establish focus on green chemicals, especially derived from renewable sources / waste

- 3.14 promote human resource development, including creation of appropriate skills for inclusive growth, and to ensure the availability of critical human resources required for achieving the desired growth as well as to meet the future challenges;
- 3.15 set up a "National Chemical Centre" for acting as a repository of chemical industry information, resource for trade-related initiatives, making chemical standards and driving innovations;
- 3.16 put in place a robust frame-work for promoting safety and security of chemical facilities across the value chain;
- 3.17 promote disaster resistant and resilient chemical sector in India.

4 Vision, targets and future thrust areas

- 4.1 The Vision for the Indian Chemical Industry is:-

"To facilitate the accelerated growth and development of the chemical industry to meet local and global requirements, in an environment friendly manner, with focus on innovation, sustainability and green technologies, so as to enable it to become a globally competitive major player."

- 4.2 Considering current stagnation in the chemical sector, it is estimated that with an overall GDP growth rate of 6% p.a., the Indian chemical industry could reach the turnover of \$144 billion by 2017 and \$193 billion by 2022. However, the Indian chemical industry could aspire to grow much more, driven by its aspirations. **This would require the industry to not only effectively meet its domestic demand but also leverage the large export potential.**
- 4.3 The thrust areas for chemicals include specialty chemicals, agrochemicals, green chemicals including bio-fuels, etc. Adequate feedstock (both fossil and renewable) availability, exploiting export opportunities for generic agrochemicals and Active Pharmaceutical Ingredients, are vital factor for the sector. In a nutshell, growth-oriented ecosystem, with emphasis on R&D, green technologies, infrastructure and chemical clusters, will provide thrust to the sector.

bottleneck which has been cited as a constraining factor for the growth of manufacturing.

[There is a need to form clusters with provision of common infrastructure facilities as indicated earlier in Clause 5.2]

- 5.3.2 For addressing the infrastructure related problems of the existing industry and for setting up of new chemical clusters “Single Window Support Mechanism” would be considered to evolve and expedite the process in consultation with the concerned Ministries/Departments at Centre/State/UTs. The “Single Window” mechanism should provide its comments within 3 months; else the matter would be referred to a national level committee, especially constituted for this purpose, with representation from the concerned Ministries/ Departments of Center and State. This national level committee would take decisions on such issues in a time bound manner.

- 5.3.3 Funds need to be earmarked/allocated for upgrading the sustainability of the existing chemical clusters, currently strained on account of technology limitations and capacity limitations.

New Clusters to be promoted giving precedence and accordance to (a) geographical evolvement, (b) scale and size, (c) technical and product range, i.e. upstream and downstream integration and product synergies, (d) shared common utilities. These need to be benchmarked with global chemical clusters and parks.

- 5.3.4 For chemical clusters in North-East and backward areas, **special incentives such as concession in duties/taxes, tax holidays should be considered.** These Chemical parks should be planned and set up in dedicated chemical zones and compulsorily away from residential zones so as to ensure community safety.
- 5.3.5 The policy seeks to support existing Chemical Zones in order to ensure their conformance with the mandated standards of safety, health, environment, site security and infrastructural adequacy, in a graded, harmonious and time bound manner. A dedicated and funded program and package will be put in

对东北部和落后地区的化工枢纽，应考虑关税/税收减免、免税期等形式的激励措施

intermediates inputs as well as streamlining the mechanism for refund of taxes and duties on power and water, used for export of chemicals, apart from expediting the Goods and Services Tax (GST) implementation at an early date.

One of the major issues, relating to the duties & taxes, that impacts the entire cross-section and value chain of the industry, is inverted duty structure. Typically, basic raw materials, building blocks/ feedstock and fuels should be at the lowest rate of duty. This should be followed by slightly higher duty for primary chemicals, still higher for secondary chemicals and still higher for final products/chemicals, to give opportunity for value addition and also provide adequate competitive protection. In addition, energy prices in India are significantly higher than the global average. This translates into high end-product costs, exposure to commodity pricing volatility and threat of dumping from low-cost producers. The electricity duty and power cess, levied by states on captive power generated as well as power supplied, varies from NIL in some States to as high as 10 to 40 paisa per unit in other States, adding spirally to cost of production as these are not VATable. These taxes & levies, imposed by the State Governments, should be made VATable.

5.7 Specialty chemicals as a focus area

特种化学部门应
获得政策激励

In view of the importance and bright prospects of specialty chemicals, including their export potential, this segment deserves special attention and incentives in the policy. Special focus needs to be provided to the specialty chemicals industry by the following measures:-

- By setting up capacities in PCPIRs through demarcating special zones to aggregate feedstock demand.
- Encouraging the anchor tenant of PCPIRs to set up an Ethylene Oxide (EO) plant with stringent manufacturing standards to meet the demand of this important feedstock for specialty chemicals.
- Setting up of chemical clusters and consolidation of Acts/Rules would be another initiative in this direction.
- Considering the sun-rise nature of the sector, adequate R&D support needs to be provided.

- Creating state-of-the art testing & laboratory infrastructure for carrying out R&D, conformance testing, certification, etc. prominently, in the vicinity of chemical industry clusters and academic institutions,
- As India is a signatory to "Organization for Economic Co-operation and Development" (OECD) agreement on MAD (Mutual Acceptance on Data), the industry and R&D centres should utilize the facilities and benefits available thereunder.
- To position India as a global hub for R&D by leveraging the large knowledge pool in country, and by taking up new appropriate schemes in the areas, such as bio-technology (that includes white bio-tech), renewable energy and clean technologies, including bio-fuels, water management technologies, etc.
- **To promote investments in upcoming technologies/ sunrise sectors, fiscal incentives such as accelerated depreciation, tax benefits, subsidies, etc. could be provided.** Technology tie-ups with global companies, wherever needed and deemed fit, could be facilitated.
- Preference may be accorded to green chemistry research for which "Green Chemistry Centers" may be set up across the country by involving different stakeholders like universities, research institutions, etc.
- The corpus of the Chemical Up-gradation & Innovation Fund would be utilised for supporting R&D/ innovations activities in the chemical industry.

For realizing the above, the following steps / initiatives, could be taken for the chemical sector:-

5.9.1 Development of regional chemical clusters and innovation centers in universities and research institutes dedicated to chemical industry

- Driving the innovation agenda nationally would require strengthening regional capacity for innovation and strong industry-academia linkages.
- Dedicated clusters for chemical industry could be created in regions with large share of chemical industries (e.g. in Gujarat, Maharashtra, Tamil Nadu, Andhra Pradesh) and similarly universities focused on chemical engineering to be identified to develop innovation hubs for chemical industry.

为促进对新兴技术和领域的投资，应提供加速折旧、税收优惠、补贴等形式的财政激励

- Sensitizing the chemical industries to comply with the guidelines and SOPs and impart training to the personnel of this sector.
- Collaboration with industry associations for capacity building for transport emergency response
- Ensuring conformance through certification with the laid down guidelines / SOPs, etc.

5.12 Sustainability

For long-term viability of the chemical industry, the sector needs to adopt sustainable measures such as:

- Phasing out and replacement of hazardous chemicals with more environment-friendly ones, taking into account adequate lead time to develop suitable substitutes for these chemical uses.
- Evolving a chemical waste (C-waste) management policy, with sustainability as its hallmark.
- Developing guidelines on responsible sourcing across the value chain, including guidelines on environmental footprint covering water use efficiency, waste management, responsible mining, impact on communities, etc.

- Cost and quality comparison studies need to be conducted for alternative feedstock, and technologies for chemicals such as fertilizers, agrochemicals, specialty chemicals, additives, etc., and **incentives could be provided to chemical companies to switch over to sustainable alternatives.**

- For encouraging companies to seek "Responsible Care Certification" as a key driver for sustainable growth of the Indian chemical industry, due weightage may be accorded to "Responsible Care" movement, certification and logo for fast track project clearances from the concerned bodies such as MoEF.

- **Incentivizing companies that are compliant with environmental/occupational health and safety management systems**, such as Responsible Care®, ISO 14001, OHSAS 18001, etc. through a transparent mechanism by according fast track clearances, **priority loans at subsidized/lower rates**, etc.

通过贴息或低息贷款鼓励在环保、职业健康和安全管理方面合规的企业

附件 16

附件 16 — 翻译和说明

《印度化学工业——2012-2017 五年规划》

P.66:

八. 第十二个五年计划的目标和政策举措

为化工行业的各个部门制定的增长目标如下。各行业相关方面所需的政策举措如下：

化工行业各部门第十二个五年计划的增长目标

整体化工行业 12%

P.67:

国家制造政策中强调的最佳实践应该应用到化学品制造方面。必须将诸如豁免和减税等制造业政策激励措施扩大到 PCPIR，以吸引投资者，并确保这些地区尽早有效和高效地运作。



INDIAN CHEMICAL INDUSTRY

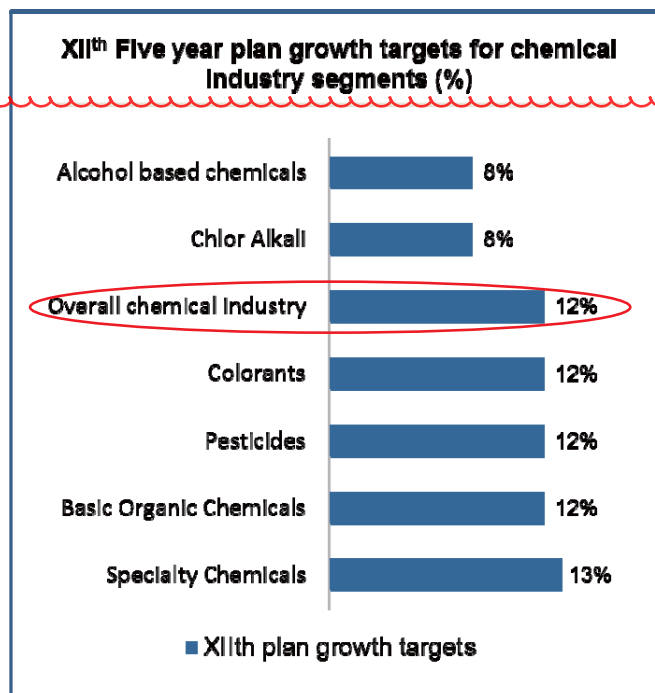
Five Year Plan – 2012-2017

**印度化学工业
2012-2017五年规划**

Indian chemical industry – XIIth five year plan

VIII. Targets and Policy initiatives for XIIth Plan

The following growth targets have been set for the various segments of the chemical industry. Policy initiatives required in various industry related aspects are as follows:



化学工业增长目标

A. Sustainability

One of the key issues facing the chemical industry is “Sustainability”. From being an economic and an environmental issue, it has also acquired strong socio-political overtones, which already have deep impact on the industry, and this impact will only deepen in coming years.

The main issues the industry will have to grapple with and address actively, for the next 2 decades are:

1. Water
2. Environmental impact
3. Raw materials
4. Safety over lifecycle and
5. Energy use

downstream chemicals. Export of surplus naphtha from the country must be disincentivized and fiscal incentives must be provided for investment in naphtha crackers in the country as a top priority. The government needs to set up the right environment to incentivise and attract investments in new crackers. First step has already been taken by the introduction of the PCPIR policy. However, this must be followed by effective policy implementation to ensure the growth of the Indian chemical industry. Naphtha must be made available to the PCPIRs and a consortium approach could be adopted to ensure off-take of basic building blocks from these crackers by downstream companies in the consortium.

Every PCPIR must have a naphtha cracker which produces all the building blocks. Such crackers need to be set up under a concept of “Consortium Crackers” through government PSU. The Consortium Crackers to offer each of the building blocks to different promoters interested in setting up downstream petrochemicals/ intermediates. Looking to the experience during the first phase of implementation of PCPIRs and slow inflow of investments in these regions, it is felt that PSUs must step in as ‘Consortium of Crackers’ to facilitate and attract further down-streaming.

While the issue will be adequately addressed in the petrochemical policy, it is necessary to emphasize the importance of availability of basic building blocks (produced by naphtha crackers) in the context of the chemical industry to ensure sustainable growth.

The best practices highlighted in the National Manufacturing Policy must be adopted for chemicals manufacturing. Manufacturing policy incentives like exemptions and tax breaks must be extended to PCPIRs to attract investors and ensure effective and efficient operationalization of these regions at the earliest.

必须通过税收减免等补贴措施吸引对石油、石化投资区(PCPIR)的投资

Organic Chemicals / Petrochemicals feedstock

India is experiencing very good growth for polymers, bulk petrochemicals, fertilizers etc. as a growing Indian population and improving infrastructure including housing boost up for consumption.

However, most of the increasing demand is met by imports and no new domestic production capacity is forthcoming. One major reason for this is shortage in availability of building blocks.

For most of the above businesses, the feed stock has been :

Indian chemical industry – XIIth five year plan

附件 17

附件 17 — 翻译和说明

印度商务部“印度品牌价值基金”《印度化工产业》

P.71:

印度化学工业的增长动力:

国内市场巨大的增长潜力

世界级工程能力和强大的研发能力

GDP 和购买力上升

大型基础设施投资

政府政策扶持和增加投资激励

低成本制造

CHEMICALS



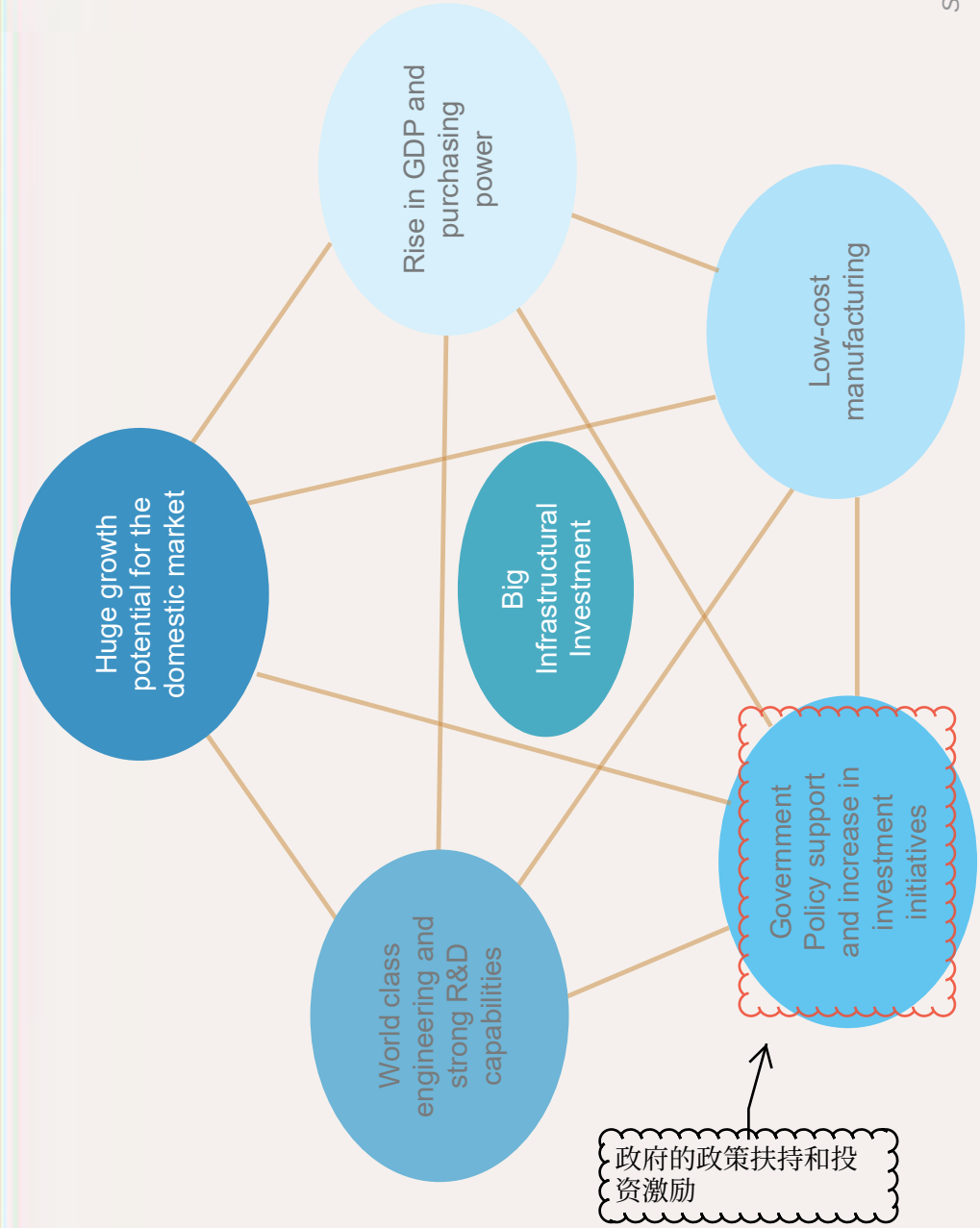
IBEF : “ 印度品牌价值基金 ”



For updated information, please visit www.ibef.org

SEPTEMBER 2016

GROWTH DRIVERS OF THE INDIAN CHEMICAL INDUSTRY



Source: TechSci Research

GROWTH, COMPETITIVENESS AND PROCESS INITIATIVES

- * The government has announced a number of measures to improve competitiveness in the sector
- * Share of manufacturing approved by the Cabinet as per the erstwhile Planning Commission would contribute 25 per cent of the GDP by 2025
- * Approval is granted for FDI up to 100 per cent in the chemicals sector, excise duty reduced from 14 per cent to 10%, **strong laws on anti-dumping to further promote the industry**
- * Cumulative FDI inflows into chemical industry reached USD11,900.29 million, during April 2000-March 2016
- * Policies that have been initiated to set up integrated Petroleum, Chemicals and Petrochemicals Investment Regions (PCPIR) are revised by the end of 2015-2016. The land requirement for a PCPIR would go down from 250 square kilometers to 50 square kilometers.
- * The capital and technology intensive projects under PCPIR that are likely to be operational within 10-15 years are estimated to draw an investment of USD116.54 billion.
- * Kerala, Karnataka and Maharashtra are new applicants for PCPIR
- * For setting up of PCPIRs, the government approved states including Odisha (Paradip), Gujarat (Dahej), Tamil Nadu (Cuddalore- Nagapattinam) and Andhra Pradesh (Vishakhapatnam-Kakinada).
- * New initiatives are likely to attract large investments, both domestic and foreign, with requisite improvements in infrastructure and competition

Industry-level initiatives

- The Indian Chemical Council (ICC) is the nodal agency/signatory representing India under the 'Responsible Care Initiative'
- ICC has prepared codes and guidance for implementation of process safety, employee health and safety, pollution prevention, emergency response, and product safety
- Member companies of ICC are encouraged to interact with local communities and groups such as students, teachers, fire/police personnel

Firm-level initiatives

- Indian chemical firms have strived to increase their market share through global presence
- They have in place technical agreements with multinational firms to keep abreast of technological progress in the global chemical industry

Note: PCPIR - Petroleum, Chemicals and Petrochemicals Investment Regions
Source: EXIM Bank of India, TechSci Research,

附件 18



Report of the Sub-group on Petrochemicals for the 12th Five Year Plan

印度化学与石油化工部 《“十二五”规划
化学与石油化工工作组报告》

**Sub-group on Chemicals & Petrochemicals for the 12th Five
Year Plan Department of Chemicals & Petrochemicals,
Government of India**

*Submitted to Working Group on Chemicals & Petrochemicals for
the 12th Five Year Plan, Government of India
January 2012*

6.27.2 The consumer should have impartial options to choose what is best suited based on merits. The neutral duty structure would facilitate final consumers to decide the most affordable fibre on based on merit. A **fibre neutral policy** should be adopted to give a fair and level playing ground for all parties. Excise duty regime should be modified to aid the growth of the manmade fibre industry. Currently cotton enjoys zero excise duty and spinning comes under the optional duty structure. Manmade fibre production faces an excise duty of 10%. This discrepancy is a deterrent to the downstream consumption and a rationalisation to bring a level playing ground would be a great support for the manmade fibre sector and the textile industry.

6.27.3 Import duties on manmade fibres are very low at 5%, which is on par with China and other competing countries. Therefore to keep the global competitiveness of the local man made fibre industry, **import duties on these products should be maintained** to sustain the economics of the producers. Further SAD should be retained to maintain the import parity.

6.27.4 Export bears a significant role in the growth of the industry. **Export incentives should be continued** to assist the industry. DEPB has been proposed to be discontinued after September 2011. Under the present global scenario DEPB should be maintained beyond September 2011 to sustain the momentum of exports. In the face of uncertainty of exchange rates and fluctuations in global trade markets; DEPB benefits should be maintained till the global economy stabilizes.

出口在化工产业的增长中具有重要地位。应继续出口补贴以扶持化工产业

6.27.5 Infrastructural and financial support to set up **captive power plants** would help maintain steady industry operations in order to seize the right opportunity.

6.27.6 An efficient **port and road connectivity** and related ancillaries to improve the turnaround time. Similarly creating a seamless online documentation process will help in reducing transaction costs.

6.27.7 As observed during the early phase of the 2011-12 financial year, environmental awareness is gaining prominence. Many downstream industries had to be stopped due to environmental issues. It is a healthy practice adopted by the Government to boost the image of the Indian textile industry in the global arena. In continuation of the efforts, support to set up **effluent treatment plants** with marine outfall pipelines/network and water recycling facilities with UF/RO facilities should be extended.

6.27.8 The global consumerism trend is moving towards a more environmental conscious era, wherein the recyclability of products is gaining prominence, and the desirability of this feature in fibres and

附件 19

附件 19 — 翻译和说明

印度工商联合会《印度化学工业——挑战与机遇》

P.81-82:

5. 邦的激励措施

- a. 印度的一些邦为化工和石化行业的项目提供了额外的激励措施
- b. 邦的激励措施通常以补贴土地成本，土地出售/租赁印花税，电费补贴，贷款利息优惠利率，投资补贴/税收激励，落后地区补贴，大型项目的特别激励措施，等等。

6. 出口奖励 - 为了鼓励这一部门的出口，政府提供以下出口奖励 -

- a. 出口促进资本货物项目（EPCG） - EPCG 项目允许化学品制造商以零税率进口资本货物，条件是企业在 6 年内的出口额必须达到其被豁免的关税额的 6 倍。
- b. Duty drawback 项目 - Duty drawback 项目允许化学品制造商免交在出口产品制造中使用的投入所产生的海关和中央消费税。这些通常包括在各种生产阶段使用的原料，部件，中间体和包装材料。要有资格获得退款，货物应该已经出口到外国港口。
- c. 来自印度的服务出口（SFIS）项目 - SFIS 项目将 5% 免税券的利益扩展到印度化工行业的研发服务提供商。为符合该项目的资格，这些服务提供商必须在上一个财政年度净创汇 15,000 美元。
- d. 印度商品出口（MEIS）项目 - 根据 MEIS 项目，2015 年 4 月 1 日及以后向部分市场/国家出口的化学品产品的优惠范围为出口 FOB 价值的 2% 至 5%（或实现的 FOB 价值，以较低者为准）。引入这一项目是为了抵消在印度生产/制造的货物/产品出口所涉及的基础设施低效率和相关成本，特别是那些侧重于出口和具有重大就业潜力的产品。
- e. 政府还计划以利息补贴的形式向化学工业的大型企业提供出口激励，以促进出口。到目前为止，只有中小型企业有资格获得利息补贴，但已提议在将该政策适用于大型企业。在利息资助计划下，银行会以补贴利率向出口商提供信贷，再由政府补偿银行。

在上述政府政策背后，印度应该能够建立一个强大的化工制造部门，能够提高其对制造业 GDP 的贡献。



Indian Chemical Industry Challenges and Opportunities

《印度化学工业--挑战与机遇》
印度工商联合会

December 2015 — New Delhi

The Associated Chambers of Commerce and Industry of India

ASSOCHAM Corporate Office: 5, Sardar Patel Marg, Chanakyapuri, New Delhi-110 021

Tel: 011-46550555 (Hunting Line) • Fax: 011-23017008, 23017009

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Industry Overview & Market Size

Chemicals are one of the key input materials that are used across a wide range of industrial and consumer sector. On account of its wide-ranging application, the chemical manufacturing sector has emerged as a key economic activity in the country.

2014-2019年期间，印度化学工业将保持9%的年增长率

India is the third largest producer of chemicals in Asia and sixth largest in the world. The global chemical market is valued at around USD 3.6 trillion. Estimated at a market size of USD 139 bn in FY 2014, **the Indian Chemical Industry is expected to grow at ~9 per cent per annum** to reach USD 214 bn by 2019. The Indian chemical sector is one of the strategic industrial sectors in the country, contributing ~2.51% of the GDP and 15.95% of the country's manufacturing sector GDP. Manufacturing of chemicals is concentrated in several industrial clusters across the country with those in Gujarat and Maharashtra being the most prominent. Exports form a significant part of the sector and account for 9% of total value of exports in the country.

The chemical industry in India is both knowledge intensive and a capital intensive industry. The total production of the Indian chemicals industry was 19,308 Thousand Metric Tonnes in 2013-14. The diversification within the chemical industry is large and covers more than 70,000 commercial products. This Industry occupies an important position in meeting basic needs and improving quality of life. In addition to this, this industry is the cornerstone of industrial and agricultural development of the country and provides building blocks for several downstream industries, such as textiles, papers, paints, soaps, detergents, pharmaceuticals, varnish etc.

Based on their composition and end use properties, chemicals are divided into five broad segments-

1. Bulk Chemicals: It includes basic organic chemicals (methanol, acetic acid etc.) and basic inorganic chemicals (caustic soda, soda ash and Liquid Chlorine are also classified as alkali chemicals)

Regulatory Scenario

The Chemical and Petrochemicals sector is one of the key focus sectors under the 'Make in India' initiative of the government. As a result, the regulatory environment is favorable and lays strong emphasis on the growth of this sector through a conducive policy frame work. The salient features of the government policies for this sector have been mentioned below –

1. Sector Policy

- a. The Government of India has de-licensed the manufacturing of most chemical products except for certain hazardous chemicals. It also provides infrastructure support for setting up of petroleum, chemicals and petrochemicals investment regions by building roads, ports and other similar facilities.
- b. The government provides duty protection to domestic manufacturers by levying anti-dumping duties on imports.
- c. The government is continuously reducing the list of reserved chemical items for production in the MSME sector. In fact, the 20 items which were earlier exclusively reserved for MSME sector have been de-reserved on 10th April 2015, thus opening up the sector for greater investment, better technologies so as to enhance competition in Indian and global markets.
- d. The government offers incentives for chemical manufacturing units in SEZ/ NIMZ as specified in respective Acts or setting up projects in special areas like the North-east, Jammu & Kashmir, Himachal Pradesh & Uttarakhand.
- e. To promote investment in the Chemicals and Petrochemical industry, the government has allowed setting up of Petroleum, Chemicals & Petrochemical Investment Regions (PCPIRs). PCPIR would be a specifically delineated investment region with an area of around 250 square kilometers planned for the establishment of manufacturing facilities for domestic and export led production in petroleum, chemicals & petrochemicals. The PCPIR

- g. BCD reduced on Anthraquinone for Hydrogen Peroxide from 7.5% to 2.5%
- h. BCD reduced on Butyl Acrylate from 7.5% to 5%.
- i. BCD reduced on Liquefied Butanes from 5% to 2.5%.

4. **R&D Policy**

- a. To foster R&D in this sector, the government allows weighted tax deduction of 200% under Section 35 (2AA) of the Income Tax Act. To avail this benefit, the assessee should have made payments to a national laboratory, university or institute of technology for conducting scientific research which is duly approved by the prescribed authority
- b. In addition to the above, a weighted tax deduction of 200% under Section 35 (2AB) of the Income Tax Act is allowed for both capital and revenue expenditure incurred on scientific research and development.
- c. The government is planning to launch a R&D fund under Public Private Partnership model for this sector

5. State Incentives

- a. Some states in India offer additional incentives for industrial projects in the chemical and petrochemicals sector
- b. State incentives are typically in the form of subsidized land cost, exemption in stamp duty on sale/lease of land, power tariff incentives, concessional rate of interest on loans, investment subsidies/tax incentives, backward areas subsidies, special incentive packages for mega projects, etc.

6. Export Incentives – To encourage exports in this sector, the government provides export incentives mentioned below -

- a. Export promotion capital goods scheme (EPCG) - EPCG Scheme permits chemical manufacturers to import capital goods at zero percent customs duty with an obligation to export 6 times of the duty saved amount in 6 years.

- b. **Duty drawback scheme** - The Duty drawback scheme allows chemical manufacturers relief of Customs and Central excise duties suffered on the inputs used in the manufacture of export product. These typically include raw materials, components, intermediates and packing materials used at various stages of production. To be eligible for the refund, the goods should have been exported to a foreign port.
- c. Service Exports from India Scheme (SFIS) - SFIS scheme extends benefit of duty exemption scrips of 5% to service providers engaged in R&D services in the chemical sector in India. To be eligible for benefit under the scheme, these service providers must have registered a minimum net foreign exchange earnings of USD 15,000 in the preceding financial year.
- d. **Merchandise Export from India Scheme (MEIS)** – Under the MEIS scheme, chemical products exported on and after 1st April 2015 to notified markets / countries are provided benefit ranging from 2% to 5% of FOB value of exports or FOB value realized, whichever is less. This scheme was introduced to offset infrastructural inefficiencies and associated costs involved in export of goods/products, which are produced/manufactured in India, especially those having high export intensity and significant employment potential.
- e. **The government is also planning to extend export incentives in the form of interest subventions to even large players in chemical industry so as to boost exports.** Till now, only medium and small enterprises were eligible for interest subvention but it is proposed to cover even large manufactures in the scheme. Under interest subvention scheme, the banks will provide credit to exporters at subsidized rates for which they will later be compensated by the government.

On back of the government policies listed above, India should be able to create a strong chemical manufacturing sector capable of enhancing its contribution to the manufacturing GDP.

附件 20

Knowledge and Strategic Partner



TATA STRATEGIC MANAGEMENT GROUP

4thNATIONAL CONFERENCE ON
CHEMICALS WITH FOCUS TO SPECIALTY CHEMICALSINDIA
CHEM
Gujarat
201528 - 30 October, 2015
Mahatma Mandir, Gandhinagar, Gujarat

Theme: Chemicals - A Way of Life

INDIA'S BIGGEST PLATFORM
FOR CHEMICALS

A report on

Chemical Industry

《印度化学工业报告》

www.indiachemgujarat.com

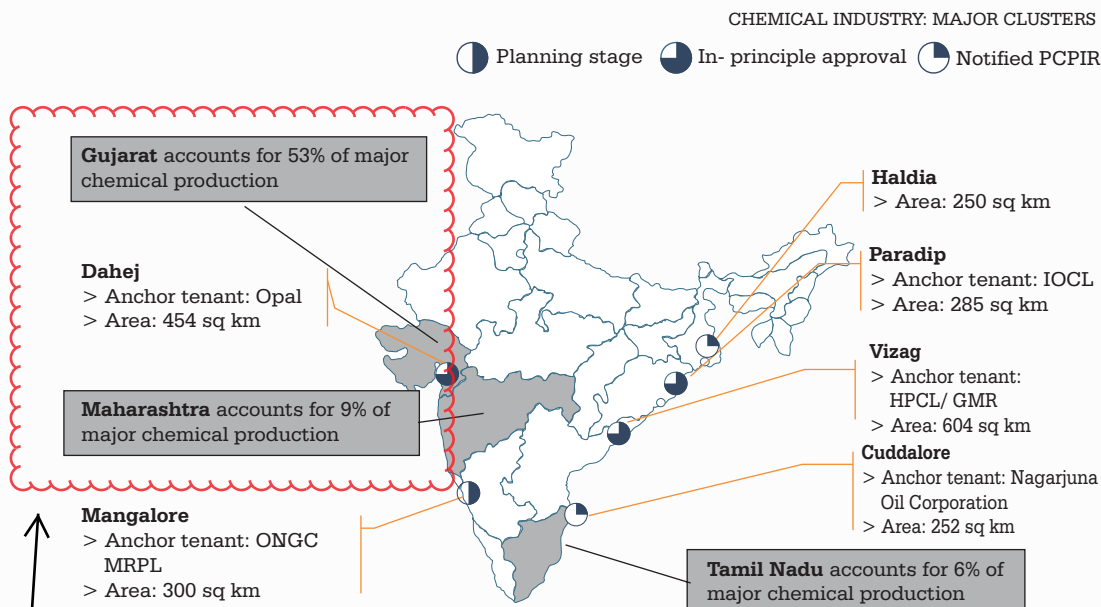
I. Executive summary



This report is developed by the TATA Strategic Management Group with support from FICCI as the knowledge partner for the Indiamer Gujarat Conclave 2015.

The Indian chemical market is estimated at USD 139 billion in 2014 and is expected to grow at ~9% per annum over the next five years. India stands at 12th worldwide in terms of volume contribution towards Global chemical industry.

Figure 1: Indian Chemical Industry Major Clusters



Source: Industry reports, Analysis by Tata Strategic

在印度主要化工产品产量中，古吉拉特邦占比53%，马哈拉施特拉邦占比9%。

附件 21



GOVERNMENT OF GUJARAT

Chemicals and Petrochemicals Sector Profile



ibrant

10-13 Jan

GUJARAT 2017

Connecting India to the World | **8th Global Summit**

Chemicals Exports and Imports



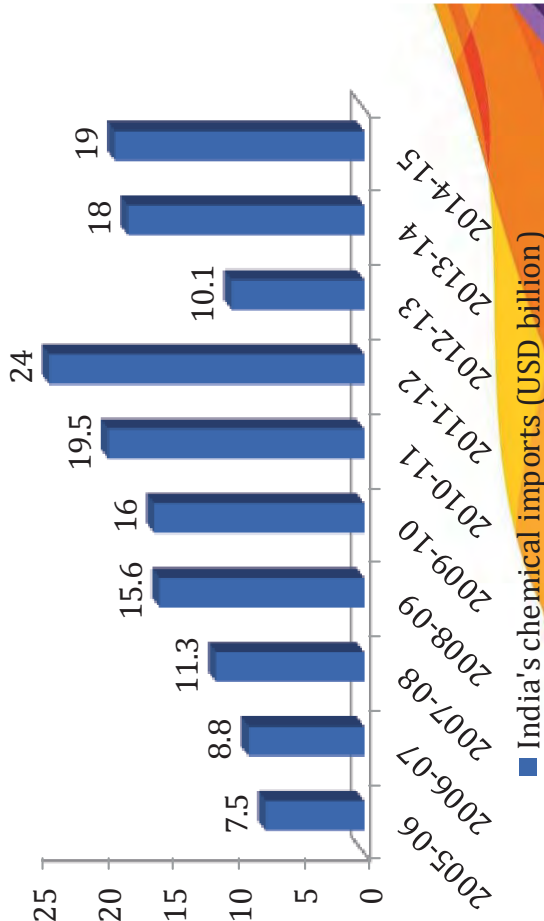
Exports have been rising over the year but still India is a net importer of chemicals

- **Total exports of chemicals grew from USD 6.3 billion in FY06 to USD 12.7 billion in FY15**
- India has been a major importer of chemicals; the sector made up 7.6 per cent of India's total imports in FY15
- Total imports of chemicals grew from USD 7.5 billion in FY06 to USD 19.0 billion in FY15
- In 2015-16, **organic chemicals** constituted **44.05 per cent of India's total chemical exports**, followed by dyes & dyestuff at 18.07 per cent

Chemical exports of India (USD billion)



India's chemical imports (USD billion)



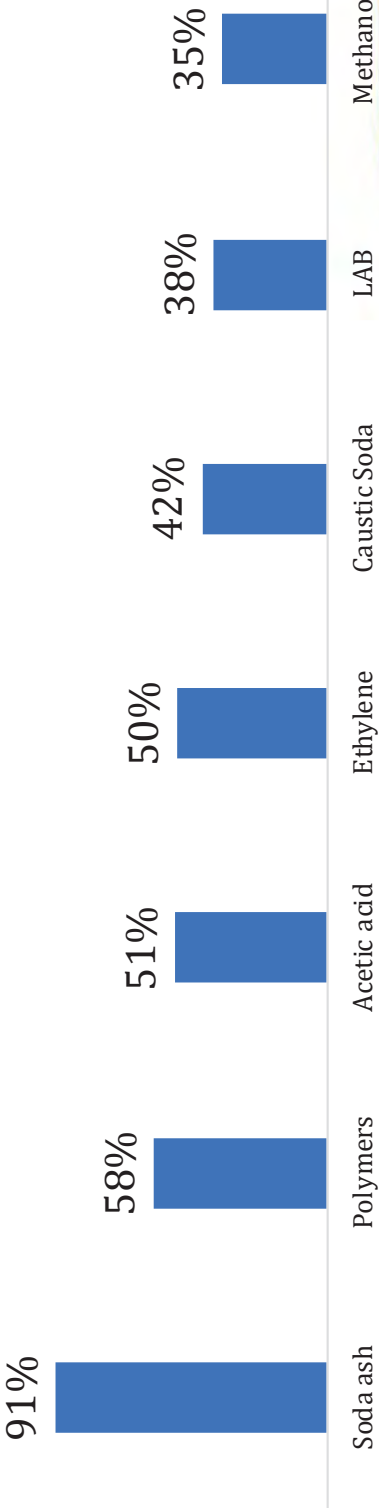
Gujarat: Hub for chemical industry



Gujarat, the hub of chemical industry in India, accounts for 62 % of India’s petrochemical production, 35% of other chemicals production and 18% of India’s chemical exports

- The chemical industry in Gujarat is a significant component of State's economy with **revenues at ~ INR 4,50,000 crore in 2012**
- Gujarat's chemical & petrochemicals industry comprises of about **500 large and medium scale industrial units**, about **16,000 of small scale industrial units** and other factory units
- Government support, world class infrastructure, strategic location, availability of skilled workforce and raw material makes Gujarat a preferred location for chemical plants
- Over **6500 chemicals & petrochemicals are produced** in the state
- **Largest supplier of bio fertilizers, seeds, urea and other fertilizers**
- Also Gujarat has taken the lead to promote **environment friendly practices** through Effluent Treatment Plant; currently 28 such plants are operational and further 6 are proposed

政府扶持、世界级的基础设施、战略性地理位置、充足的劳动力和原材料使得古吉拉特成为化工厂的首选。



Gujarat's share in India's production of major chemicals

Source: FICCI, Department of Chemicals & Petrochemicals – Gov. of Gujarat; GPCB

附件 22

附件 22 — 翻译和说明

马哈拉施特拉邦产业发展公司——《马哈拉施特拉邦化工产业》

P.93:

马哈拉施特拉邦化学工业

主要的增长动力:

工业基础设施

政策扶持

专用研发基础设施

强大的国内市场

供应商/贸易商基础

经营扶持

进入国外市场

P.94:

政策扶持:

技术升级补贴

利息补贴

印花税免除

增值税和中央销售税减免

电费免除

清洁生产激励措施

水电补贴

节水补贴

特许使用费豁免



**Magnetic
Maharashtra**

Attractions Unlimited

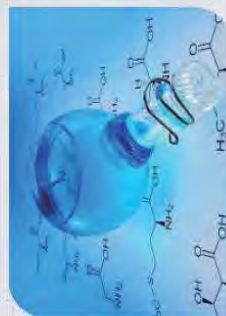


www.midcindia.org

Maharashtra – Chemical Sector

November 2014

马哈拉施特拉邦产业发展公司 (Maharashtra Industrial Development Corporation) --- 《马哈拉施特拉邦化工产业》



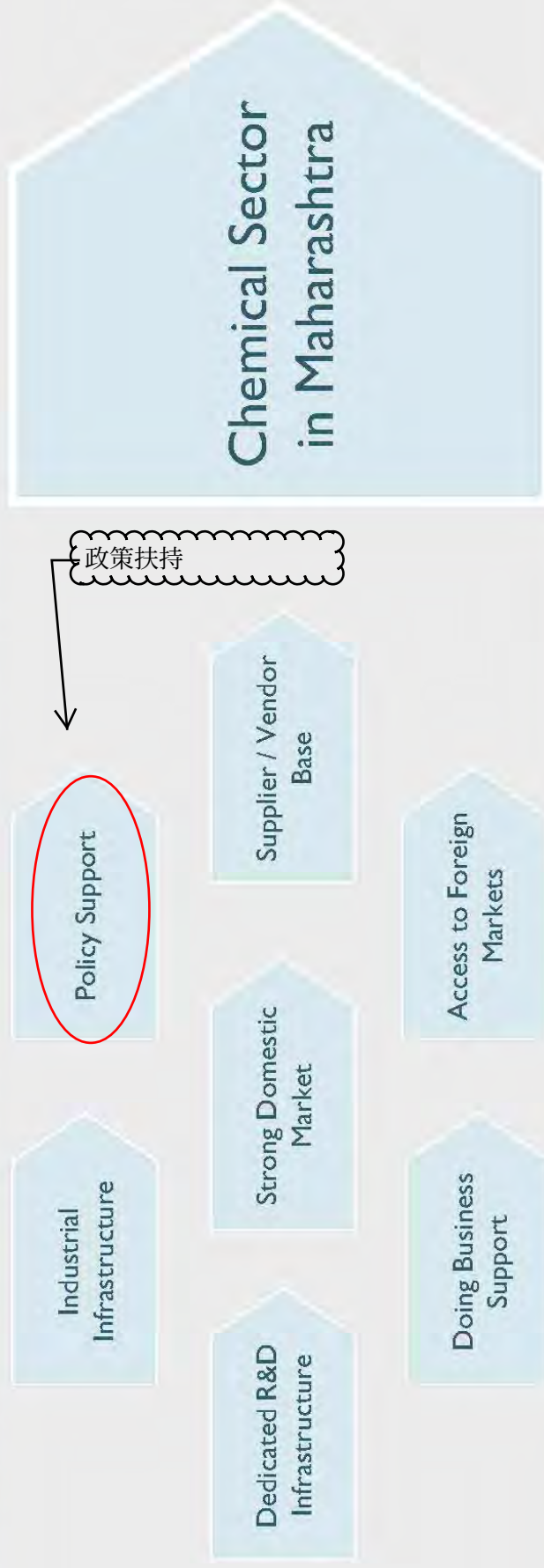
Knowledge Partner



Building a better
working world

Key Growth Drivers

主要增长动力



- Maharashtra's well developed industrial infrastructure, easy availability of raw material and an easily accessible strong domestic market make the state an attractive destination for Chemical and chemical related product manufacturing companies.
- Abundant talent pool and a strong R&D infrastructure base has helped the state to become a research hub for the chemicals manufacturing sector.



Policy Support

Maharashtra Industrial Policy 2013-18 FISCAL INCENTIVE BASKET

Technology
Upgradation Subsidy

Cleaner Production
Incentives

Interest Subsidy

Stamp Duty
Exemption

VAT + CST
Abatement

Electricity Duty
Exemption

Water conservation
Incentives

Royalty Exemption

DETERMINING FACTORS

Fixed Capital Investment

Employment

Location

- Under the state's new Industrial Policy 2013, Mega and Ultra Mega projects can qualify for fiscal incentives upto 100 per cent of the fixed capital investment. Moreover, a 10 per cent additional incentive on top of the above incentives is provided by the state if the project creates double the employment required for the eligibility.
- Apart from fiscal incentives, the state supports the Chemical sector through non-fiscal incentives such as Industrial Infrastructure Development , Skill Development Initiatives, Single Window Clearance, Investor facilitation, amongst others

附件 23

附件 23 — 翻译和说明

印度商务部《2009-2014 外贸政策》

P.99-100:

市场进入项目（Market Access Initiative）：

3.2 在 MAI 计划下，为重点国家，重点产品基础的出口促进活动提供财政资助。出口促进委员会（EPCs），工业和贸易协会（ITAs），州政府机构，印度商业代表团（ICMs）在国外和其他国家级机构/合格实体可获得财政资助。

一系列活动可以在 MAI 下获得资助，包括：

- i. 市场研究/调查，
- ii. 设置展厅/仓库，
- iii. 参加国际贸易展览会，
- iv. 展示在国际百货公司，
- v. 宣传运动，
- vi. 报销为满足买方国家的法定要求发生的药品注册费用和进行临床试验等费用，
- vii. 国外工程产品测试费，
- viii. 协助反倾销诉讼等等

每项出口促进活动可从政府获得财政援助，占总成本的 25% 至 100%，取决于活动和执行机构。可在 <http://commerce.nic.in> 获得准则的完整文本。

市场拓展支持项目（Market Development Assistance）：

3.3 根据 MDA 计划，EPC 和贸易促进组织根据批准的年度行动计划实施的一系列出口促进活动可获得财政资助。该项目由 DOC 管理。资助包括（但不限于）参与：

- i. 买卖双方会面的，印度或国外的贸易展览会，和
- ii. 出口促销研讨会，
- iii. 拉丁美洲，非洲，独联体地区，东盟国家，澳大利亚和新西兰的出口商可以获得旅行补助金的资助。在其他地区，可获得无旅行补助金的财政资助。

MDA 资助适用于 MDA 指南中规定的满足年出口交货量的出口。可在 <http://commerce.nic.in> 获得指南的完整文本。

P.101-103:

“FMS”重点市场项目（Focus Market Scheme）：

3.14.1 目的是抵消到特定的国际市场的高运费成本和其他外部因素，以提高印度在这些国家的出口竞争力。

3.14.2 自 2009 年 7 月 8 日以后，出口到清单国家（HB Pv1 的附录 3CC）的所有产品均有权获得相当于出口（自由外汇）FOB 价值的 3% 的关税免税凭证。

“FPS”重点产品项目（Focus Product Scheme）：

3.15.1 目的是激励具有高出口强度/就业潜力的产品出口，以抵消基础设施低效率和与销售这些产品有关的其他相关费用。

3.15.2 自 2009 年 8 月 27 日以后，向所有国家（包括经济特区单位）出口清单产品（HB Pv1 附录 37D）均有权获得相当于出口（自由外汇）FOB 价值的 2% 的关税免税凭证。

但是，附录 37D 的表 2 和表 5 涵盖的特别重点产品/部门可获得相当于出口（自由外汇）FOB 价值的 5% 的关税免税凭证。

与市场挂钩的重点产品项目（Market Linked Focus Products Scrip）：

3.15.3 具有高出口强度/就业潜力的产品/行业（不在 FPS 清单中），在出口到不在 FMS 清单中的“挂钩市场”（国家）时，可获得其出口 FOB 价值 2% 的补贴。“挂钩市场”见 HB Pv1 附录 37D。本条适用于 2009 年 8 月 27 日以后出口。

“SHIS”绩优出口商激励项目（Status Holder Incentive Scrip）：

根据目前的对外贸易政策，政府根据出口商的出口表现认证出口商，他们被称为“地位持有人”。为促进出口产业的技术升级，这些地位持有者将被允许免税进口资本货物（通过相当于上一年出口 FOB 价值的 1% 的关税信用额）。这将帮助他们升级技术，降低生产成本。

3.16.1 为了促进下文第 3.16.4 段所列某些特定行业的技术升级投资，绩优出口商看获得在 2009-10、2010-11 期间出口 FOB 值 1% 的关税免除额度。这些关税免除额度不影响本章下的其他关税免除额度。

印度商务部 《2009-2014外贸政策》



Foreign Trade Policy

27th August 2009 - 31st March 2014

Government of India
Ministry of Commerce and Industry
Department of Commerce

Website: <http://dgft.gov.in>

- Development of minor ports and jetties to serve export purpose.
- Assistance for setting up Common Effluent Treatment facilities and
- Any other activity as may be notified by DoC.

Details of ASIDE Scheme are available at:

<http://www.commerce.nic.in> or <http://www.commerce.gov.in>.

Market Access Initiative (MAI)

3.2

市场进入项目

摘要：出口商和出口促进组织可以从印度政府获得补贴，用于开展各种出口促进活动，包括在国外设立展厅、参加国外展会、出版宣传手册、市场调研、市场推广活动等。

Under MAI scheme, Financial assistance is provided for export promotion activities on focus country, focus product basis. Financial assistance is available for Export Promotion Councils (EPCs), Industry and Trade Associations (ITAs), Agencies of State Government, Indian Commercial Missions (ICMs) abroad and other national level institutions/eligible entities as may be notified.

A whole range of activities can be funded under MAI scheme. These include, amongst others,

- i. Market studies/surveys,
- ii. Setting up of showroom / warehouse,
- iii. Participation in international trade fairs,
- iv. Displays in International departmental stores,
- v. Publicity campaigns,
- vi. Brand promotion,
- vii. Reimbursement of registration charges for pharmaceuticals and expenses for carrying out clinical trials etc., in fulfillment of statutory requirements in the buyer country,
- viii. Testing charges for engineering products abroad,
- ix. Assistance for contesting Anti Dumping litigations etc.

Each of these export promotion activities can receive financial assistance from Government ranging from 25% to 100% of total cost depending upon activity and implementing agency. Full text of guidelines is available at <http://commerce.nic.in>.

Market Development Assistance (MDA)

3.3

市场拓展支持项目

Under MDA Scheme, financial assistance is provided for a range of export promotion activities implemented by EPCs and Trade Promotion Organizations on the basis of approved annual action plans. The scheme is administered by DOC. Assistance includes, amongst

摘要：出口商和出口促进组织可以从印度政府获得补贴，用于开展各种出口促进活动，包括在国外设立展厅、参加国外展会、出版宣传手册、市场调研、市场推广活动等。

others, participation in:

- i. Trade Fairs and Buyer Seller meets abroad or in India, and
- ii. Export promotions seminars.
- iii. Financial assistance with travel grant is available to exporters traveling to focus areas, viz., Latin America, Africa, CIS region, ASEAN countries, Australia and New Zealand. In other areas, financial assistance without travel grant is available.

MDA assistance is available for exports having an annual export turnover as prescribed in MDA guidelines. Full text of guidelines is available at <http://commerce.nic.in>.

**Meeting expenses for
statutory compliances in
buyer country for Trade
Related Matters**

3.4

DOC provides for reimbursement of charges/expenses for fulfilling statutory requirements in the buyer country, including registration charges for product registration for pharmaceuticals, bio-technology and agro-chemicals products on recommendation of EPCs. Financial assistance is also provided for contesting litigation(s) in the foreign country concerning restrictions/anti dumping duties etc. on particular product(s) of Indian origin, as provided under the Market Access Initiative (MAI) Scheme of DOC.

**Towns of Export
Excellence (TEE)**

3.5

A number of towns have emerged as dynamic industrial clusters contributing handsomely to India's exports. It is necessary to grant recognition to these industrial clusters with a view to maximizing their potential and enabling them to move higher in the value chain and tap new markets.

Selected towns producing goods of Rs. 750 Crore or more will be notified as TEE based on potential for growth in exports. However for TEE in Handloom, Handicraft, Agriculture and Fisheries sector, threshold limit would be Rs 150 Crores.

- (i) Recognized associations of units will be provided financial assistance under MAI scheme, on priority basis, for export promotion projects for marketing, capacity building and technological services.
- (ii) Common Service Providers in these areas shall be entitled for EPCG scheme.
- (iii) The projects received from TEEs shall be accorded

Holders.

"FMS"重点市场项目

3.14

FOCUS MARKET SCHEME (FMS)

Objective

3.14.1 Objective is to offset high freight cost and other externalities to select international markets with a view to enhance India's export competitiveness in these countries.

Entitlement

3.14.2 Exporters of all products to notified countries (as in Appendix 37C of HBPv1) shall be entitled for Duty Credit Scrip equivalent to 3% of FOB value of exports (in free foreign exchange) for exports made from 27.8.2009 onwards.

Ineligible Exports Categories / Sectors for FMS

3.14.3 The following categories of export products / sectors shall be ineligible for Duty Credit Scrip, under FMS scheme:

- a) Supplies made to SEZ units;
- b) Service Exports;
- c) Diamonds and other precious, semi precious stones;
- d) Gold, silver, platinum and other precious metals in any form, including plain and studded Jewellery;
- e) Ores and Concentrates, of all types and in all forms;
- f) Cereals, of all types;
- g) Sugar, of all types and in all forms;
- h) Crude / Petroleum Oil & Crude / Petroleum based Products covered under ITC HS codes 2709 to 2715, of all types and in all forms; and
- i) Export of Milk and Milk Products covered under ITC HS Codes 0401 to 0406, 19011001, 19011010, 2105 & 3501.

摘要：印度政府将100多个国家定为“重点市场”，企业向这些国家出口可以获得相当于其FOB出口额3%--4%的“关税免税凭证”（duty credit scrip），用以抵免进口商品时应缴纳的关税。

"FPS"重点产品项目

Objective

3.15.1 Objective is to incentivise export of such products which have high export intensity / employment potential, so as to offset infrastructure inefficiencies and other associated costs involved in marketing of these products.

Entitlement

3.15.2 Exports of notified products (as in Appendix 37D of HBPv1) to all countries (including SEZ units) shall be entitled for Duty Credit scrip equivalent to 2% of FOB value of exports (in free foreign exchange) for exports made from 27.8.2009 onwards.

摘要：印度政府将1,000多种产品定为“重点产品”（其中包括多种化工产品），企业出口这些产品可以获得相当于其FOB出口额2%--5%的“关税免税凭证”（duty credit scrip），用以抵免进口商品时应缴纳的关税。

“MLFPS”与市场挂钩的重点产品项目

However, Special Focus Product(s) /sector(s), covered under Table 2 and Table 5 of Appendix 37D, shall be granted Duty Credit Scrip equivalent to 5% of FOB value of exports (in free foreign exchange) for exports made from 27.8.2009 onwards.

摘要：政府奖励某些既非面向“重点市场”又非“重点产品”的出口——企业可获得相当于其FOB出口额2%的“关税免税凭证”（duty credit scrip），用以抵免进口商品时应缴纳的关税。

“SHIS”绩优出口商激励项目

摘要：出口企业可以获得相当于其FOB出口额1%的“关税免税凭证”（duty credit scrip），用以抵免进口“资本货物”的关税。

3.15.3

Market Linked Focus Products Scrip (MLFPS):

Export of Products/Sectors of high export intensity/employment potential (which are not covered under present FPS List) would be incentivized at 2% of FOB value of exports (in free foreign exchange) under FPS when exported to the Linked Markets (countries), which are not covered in the present FMS list, as notified in Appendix 37D of HBPv1, for exports made from 27.8.2009 onwards.

3.16

Status Holders Incentive Scrip

3.16.1

With an objective to promote investment in upgradation of technology of some specified sectors as listed in Para 3.16.4 below, Status Holders shall be entitled to incentive scrip @1% of FOB value of exports made during 2009-10 and during 2010-11, of these specified sectors, in the form of duty credit. This shall be over and above any duty credit scrip claimed/availed under this chapter.

3.16.2

Status Holders availing Technology Upgradation Fund Scheme (TUFS) benefits (under Ministry of Textiles) during a particular year shall not be eligible for Status Holders Incentive Scrip for exports of that year.

3.16.3

The Status Holders Incentive Scrip shall be with Actual User Condition and shall be used for imports of capital goods (as defined in FTP) relating to the sectors specified in Para 3.16.4 below.

3.16.4

The Status Holders of the following Sectors shall be eligible for this Status Holders Incentive Scrip:

1. Leather Sector (excluding finished leather);
2. Textiles and Jute Sector;
3. Handicrafts;
4. Engineering Sector (excluding Iron & Steel, Non-ferrous Metals in primary or intermediate forms, Automobiles & two wheelers, nuclear reactors &

CHAPTER-5

EXPORT PROMOTION CAPITAL GOODS (EPCG) SCHEME

Zero duty EPCG Scheme 5.1

Zero duty EPCG scheme allows import of capital goods for pre production, production and post production (including CKD/SKD thereof as well as computer software systems) at zero Customs duty, subject to an export obligation equivalent to 6 times of duty saved on capital goods imported under EPCG scheme, to be fulfilled in 6 years reckoned from Authorization issue-date.

The scheme will be available for exporters of engineering & electronic products, basic chemicals & pharmaceuticals, apparels & textiles, plastics, handicrafts, chemicals & allied products and leather & leather products; subject to exclusions as provided in HBPv1.

Validity period for import of capital goods and provision for extension in export obligation period will be as separately provided in the HBPv1. All other provisions pertaining to concessional 3% duty EPCG scheme under this Chapter, to the extent they are not inconsistent with the above provisions of zero duty EPCG scheme, shall be applicable to the zero duty EPCG scheme also. The zero duty EPCG scheme will be in operation till 31.3.2011.

Concessional 3% Duty EPCG Scheme 5.2

Concessional 3% duty EPCG scheme allows import of capital goods for pre production, production and post production (including CKD/SKD thereof as well as computer software systems) at 3% Customs duty, subject to an export obligation equivalent to 8 times of duty saved on capital goods imported under EPCG scheme, to be fulfilled in 8 years reckoned from Authorization issue-date.

In case of agro units, and units in cottage or tiny sector, import of capital goods at 3% Customs duty shall be allowed subject to fulfillment of export obligation equivalent to 6 times of duty saved on capital goods imported, in 12 years from Authorization issue-date.

For SSI units, import of capital goods at 3% Customs duty shall be allowed, subject to fulfillment of export obligation

附件 24



AARTI INDUSTRIES LIMITED

印度AARTI公司2014度年报



Growth with sustainability
for sustainable growth



AARTI INDUSTRIES LIMITED

Notes on Financial Statements for the year ended 31st March, 2015

(` in Lakhs)

2. RESERVE AND SURPLUS :

Sr. Particulars No.	As at 31 st March, 2015	As at 31 st March, 2014
a. Capital Reserves		
Opening Balance	6,921.71	6,921.71
Addition	NIL	NIL
Deduction	NIL	NIL
Closing Balance	6,921.71	6,921.71
b. Capital Redemption Reserve		
Opening Balance	55.33	55.33
Addition	NIL	NIL
Deduction	NIL	NIL
Closing Balance	55.33	55.33
c. Securities Premium Account		
Opening Balance	2,199.16	2,199.16
Addition	NIL	NIL
Deduction	NIL	NIL
Closing Balance	2,199.16	2,199.16
d. Debenture Redemption Reserve		
Opening Balance	NIL	NIL
Addition: Transferred from Profit & Loss Account	3,000.00	NIL
Deduction	NIL	NIL
Closing Balance	3,000.00	NIL
e. General Reserve		
Opening Balance	12,214.32	10,724.32
Addition: Transferred from Profit & Loss Account	1,900.00	1,490.00
Deduction	NIL	NIL
Closing Balance	14,114.32	12,214.32
f. Profit and Loss Account		
Opening Balance	50,736.42	42,021.06
Addition:		
Net Profit/(oss) for the year	18,779.74	14,869.50
Deduction:		
1 st Interim Dividend	1,993.31	1,550.35
2 nd Interim Dividend	1,328.88	1,107.39
Proposed Dividend	1,550.35	1,328.87
Tax on Dividend	979.86	677.53
Transferred to General Reserve	1,900.00	1,490.00
Transferred to Debenture Redemption Reserve	3,000.00	NIL
Effect of change in useful life of Fixed Assets (Refer Note No. 10.4)	13.12	NIL
Closing Balance	58,750.64	50,736.42
g. Other Reserves		
State Investment Subsidy	51.82	51.82
Amalgamation Reserve	1,076.55	1,076.55
Forfeiture Reserve	184.57	184.57
Closing Balance	1,312.94	1,312.94
TOTAL	86,354.10	73,439.88

邦投资补贴



AARTI INDUSTRIES LIMITED

Notes on Financial Statements for the year ended 31st March, 2015

(₹ in Lakhs)

12. LONG-TERM LOANS AND ADVANCES:

	As at 31 st March, 2015	As at 31 st March, 2014
a. Capital Advances	2,888.68	4,545.50
b. Other Deposits	2,024.57	1,547.63
c. Other loans and advances:		
(i) Loans & Advances (Employees)	737.37	745.30
(ii) Loans & Advances (Others)	2,403.60	2,288.55
(iii) Advance Tax and Tax Deducted at Source	34,941.57	29,489.19
TOTAL	42,995.79	38,616.17

13. INVENTORIES:

a. Raw Materials and Components (including In-transit stock)	16,165.18	21,970.33
b. Work-in-progress Finished Goods	17,353.49	19,277.36
c. Finished Goods (including In-transit stock)	17,543.28	16,767.91
d. Stock-in-trade	247.37	820.87
e. Stores and spares	715.59	492.29
f. Fuel (including In-transit stock)	2,014.17	651.66
g. Packing Materials	347.95	352.79
TOTAL	54,387.03	60,333.21

13.1 IN-TRANSIT INVENTORIES:

Raw Materials	1,186.87	5,046.52
Finished Goods	2,632.15	2,952.40
Fuel	1,574.82	226.56
TOTAL	5,393.84	8,225.48

14. TRADE RECEIVABLES:

Trade receivables outstanding for a period less than six months:		
Unsecured, considered good	43,624.84	44,081.67
Trade receivables outstanding for a period exceeding six months:		
Unsecured, considered good	3,056.59	2,495.65
TOTAL	46,681.43	46,577.32

15. CASH AND CASH EQUIVALENTS:

Cash on hand	132.63	150.41
Bank balance in Current Accounts	2,144.54	244.52
Bank deposits kept as Margin Money	155.76	667.60
Earmarked Balances (Unpaid Dividend Accounts)	200.08	172.89
TOTAL	2,633.01	1,235.42

16. SHORT-TERM LOANS AND ADVANCES:

Balances with Customs, Port Trust, Central Excise & Sales tax Authorities	13,741.32	12,959.18
TOTAL	13,741.32	12,959.18

17. OTHER CURRENT ASSETS:

Others Receivables	21.40	1.69
Prepaid Insurance	166.43	165.26
Subsidy Receivable	2,074.69	2,295.35
Gratuity Receivable	34.02	35.78
Insurance Claim Receivable	425.37	451.68
TOTAL	2,721.91	2,949.76

应收补贴款



AARTI INDUSTRIES LIMITED

Notes on Financial Statements for the year ended 31st March, 2015

(₹ in Lakhs)

18. REVENUE FROM OPERATIONS (Refer Note No. 18.1):

	For the Year Ended 31 st March, 2015	For the Year Ended 31 st March, 2014
Sale of Products	303,112.54	278,535.78
Sale of Services	710.98	391.47
Other Operating Revenues (Refer Note No. 18.2)	4,651.89	3,409.35
GROSS REVENUE OPERATIONS	308,475.41	282,336.60
Less: Excise Duty/Vat	21,410.87	19,058.88
NET REVENUE FROM OPERATIONS	287,064.54	263,277.72

18.1 NET SALES & OPERATING REVENUES:

Local Sales:

Speciality Chemicals	110,932.44	108,675.41
Pharmaceuticals	13,909.12	13,204.15
Home & Personal Care Chemicals	17,292.45	13,267.78
Total (A)	142,134.01	135,147.34

Export Sales:

Speciality Chemicals	125,131.93	113,020.63
Pharmaceuticals	16,410.19	11,693.96
Home & Personal Care Chemicals	3,388.41	3,415.79
Total (B)	144,930.53	128,130.38

TOTAL (A+B)

287,064.54	263,277.72
-------------------	-------------------

18.2 OTHER OPERATING REVENUES:

出口利益

Export Benefit	1,194.67	598.85
Fertilizers Subsidy Received	2,462.67	2,245.54
SHIS Scheme Income	461.63	171.70
Insurance Claim Received	2.15	2.07
Scrap Sales	530.77	391.19
TOTAL	4,651.89	3,409.35

SHIS补贴收入

19. OTHER INCOME:

Dividend Received	129.87	53.32
Profit on Sale of Assets	20.38	216.33
Profit on Sale of Investments	NIL	695.37
Lease Rent Income	23.90	30.05
Other Income	23.08	47.39
TOTAL	197.23	1,042.46



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印度AARTI公司2015年度年报

Notes on Consolidated Financial Statements for the year ended 31st March, 2016

2. RESERVE AND SURPLUS: (contd)

(₹ in Crs.)

Particulars	As at 31 st March, 2016	As at 31 st March, 2015
i. Profit and Loss Account		
Opening Balance	688.98	594.21
Addition :		
Net Profit/(Loss) for the year	256.88	205.88
Deduction :		
1 st Interim Dividend	31.73	21.44
2 nd Interim Dividend	17.26	13.89
3 rd Interim Dividend	29.16	NIL
Proposed Dividend	NIL	16.70
Tax on Dividend	16.15	10.28
Prior Period Expenses	0.09	NIL
Transfer to Reserves	58.27	49.85
Adjustment on account of Merger	0.49	NIL
Adjustment on Consolidation	2.47	0.48
Foreign Exchange Difference on Translation	0.78	(0.18)
Intergroup Dividend	(9.37)	(1.51)
Effect of change in useful life of Fixed Assets	NIL	0.16
Closing Balance	798.83	688.98
i. Other Reserves		
State Investment Subsidy	0.52	0.52
Forfeiture Reserve	1.85	1.85
Revaluation Reserve	0.54	0.54
Closing Balance	2.91	2.91
Total	1,072.75	972.11

邦投资补贴

3. LONG-TERM BORROWINGS:

(₹ in Crs.)

Particulars	As at 31 st March, 2016		As at 31 st March, 2015	
	Non-Current	Current	Non-Current	Current
Secured				
(a) Non Convertible Debentures (NCD's)	200.00	NIL	200.00	NIL
(b) ECB/Term Loans from Banks/Financial Institutions	324.98	57.54	218.24	134.15
(c) Vehicle Loans from Banks/Financial Institutions	1.78	0.91	0.82	0.72
Total	526.76	58.45	419.06	134.87



Notes on Consolidated Financial Statements for the year ended 31st March, 2016

(₹ in Crs.)

Particulars	As at 31 st March, 2016	As at 31 st March, 2015
14. TRADE RECEIVABLES:		
Trade receivables outstanding for a period less than six months:		
Unsecured, considered good	482.85	408.42
Trade receivables outstanding for a period exceeding six months:		
Unsecured, considered good	40.55	30.56
Total	523.40	438.98
15. CASH AND CASH EQUIVALENTS:		
Cash on hand	1.16	1.40
Bank balance in Current Accounts	21.27	28.75
Bank deposits kept as Margin Money	3.68	1.56
Earmarked Balances (Unpaid Dividend Accounts)	2.88	2.00
Total	28.99	33.71
16. SHORT-TERM LOANS AND ADVANCES:		
Balances with Customs, Port Trust, Central Excise & Sales Tax Authorities	116.08	137.42
Loan Given to Others	17.65	3.51
Total	133.73	140.93
17. OTHER CURRENT ASSETS:		
Others Receivables 应收补贴款	3.56	5.31
Prepaid Insurance/Expenses	3.30	1.66
Subsidy Receivable	6.98	20.75
Gratuity Receivable	0.40	0.34
Insurance Claim Receivable	4.25	4.25
Total	18.49	32.31

Notes on Consolidated Financial Statements for the year ended 31st March, 2016

(₹ in Crs.)

Particulars	For the year ended 31 st March, 2016	For the year ended 31 st March, 2015
18. REVENUE FROM OPERATIONS:		
Sale of Products	2,964.78	3,068.96
Sale of Services	10.33	7.11
Other Operating Revenues (Refer Note No. 18.1)	50.38	46.52
GROSS REVENUE OPERATIONS	3,025.49	3,122.59
Less: Excise Duty/Vat	245.87	214.63
Net revenue from operations	2,779.62	2,907.96
18.1 OTHER OPERATING REVENUES:		
Export Benefits	18.64	11.95
Fertilizers Subsidy Received	24.66	24.63
SHIS Scheme Income	2.43	4.61
Insurance Claim Received	NIL	0.02
Scrap Sales	4.65	5.31
Total	50.38	46.52
19. OTHER INCOME:		
Dividend Received	1.65	1.01
Profit on Sale of Assets	0.54	0.20
Profit on Sale of Investments	0.15	3.38
Lease Rent Income	0.24	0.24
Interest Income	3.10	0.42
Other Income	0.26	0.27
Total	5.94	5.52
20. COST OF MATERIALS CONSUMED:		
Consumption of Raw Materials	1,163.16	1,453.96
Consumption of Packing Materials	34.39	42.87
Consumption of Fuel	100.37	98.31
Consumption of Stores & Spares	59.71	49.18
Total	1,357.63	1,644.32
21. CHANGE IN INVENTORY:		
Opening Stock		
Finished Goods	188.10	175.89
Work-in-Progress	176.11	192.77
Total (A)	364.21	368.66
Closing Stock		
Finished Goods	172.94	177.91
Work-in-Progress	141.97	173.53
Total (B)	314.91	351.44
Total (A-B)	49.30	17.22
22. EMPLOYEE BENEFITS:		
Salaries, Wages & Bonus	108.16	82.78
Contribution to PF and other Funds	6.20	3.26
Workmen & Staff Welfare Expenses	6.34	7.60
Total	120.70	93.64

附件 25

附件 25 — 翻译和说明

印度商务部《2015-2020 外贸政策》。

P.121:

EPCG 资本货物出口促进项目 (Export Promotion Capital Goods) :

5.00 目标

EPCG 项目的目标是促进进口资本货物，生产优质产品和服务，提高印度的出口竞争力

EPCG 项目

(a) EPCG 项目允许免税进口用于预生产，生产和后期生产的资本货物。或者，授权持有人也可以根据 FTP 第 5.07 段的规定从本土来源采购资本货物。EPCG 项目的资本货物应包括：

.....

(c) 根据 EPCG 项目进口，企业在 6 年内的出口额必须不低于免税额的 6 倍。

P.122:

第 6 章

出口导向单位 (EOU)，电子硬件技术园 (EHTP)，软件技术园 (STP) 和生物技术园 (BTP)

6.00 介绍和目的

.....

(b) 这些项目的目标是促进出口，增加外汇收入，吸引投资用于出口生产和创造就业。

P.123:

6.04 净创汇

出口导向单位 (EOU)，电子硬件技术园 (EHTP)，软件技术园 (STP) 和生物技术园 (BTP) 单位应为净创汇者，但附录 6 B 规定的需要更高附加值的行业除外。净创汇从投入生产开始，以五年为一个整体计算。

印度商务部 《2015-2020外贸政策》



FOREIGN TRADE POLICY

[1st April, 2015 – 31st March, 2020]

**Government of India
Ministry of Commerce and Industry
Department of Commerce**

TO BE PUBLISHED IN THE GAZETTEE OF INDIA
EXTRAORDINARY
PART-II, SECTION-3, SUB SECTION (ii)

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade

Notification. 01/2015-2020

New Delhi, 1st April, 2015

In exercise of powers conferred by Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No.22 of 1992), as amended from time to time, the Central Government hereby notifies the Foreign Trade Policy, 2015-2020. This Foreign Trade Policy shall come into force w.e.f. 01.04.2015.

Effect of this Notification: Foreign Trade Policy, 2015-2020, is hereby notified.



[Pravir Kumar]
Director General of Foreign Trade
Email: dgft@nic.in

[Issued from File No.01/94/180/332/AM15/PC4]

CHAPTER 3

EXPORTS FROM INDIA SCHEMES

3.00 Objective

The objective of schemes under this chapter is to provide rewards to exporters to offset infrastructural inefficiencies and associated costs involved and to provide exporters a level playing field.

3.01 Exports from India Schemes

There shall be following two schemes for exports of Merchandise and Services respectively:

- (i) Merchandise Exports from India Scheme (MEIS).
- (ii) Service Exports from India Scheme (SEIS).

3.02 Nature of Rewards

Duty Credit Scrips shall be granted as rewards under MEIS and SEIS. The Duty Credit Scrips and goods imported / domestically procured against them shall be freely transferable. The Duty Credit Scrips can be used for :

- (i) Payment of Customs Duties for import of inputs or goods, except items listed in Appendix 3A.
- (ii) Payment of excise duties on domestic procurement of inputs or goods, including capital goods as per DoR notification.
- (iii) Payment of service tax on procurement of services as per DoR notification.

- (iv) Payment of Customs Duty and fee as per paragraph 3.18 of this Policy.

Merchandise Exports from India Scheme (MEIS)

3.03 Objective

“MEIS”印度出口商品项目

Objective of Merchandise Exports from India Scheme (MEIS) is to offset infrastructural inefficiencies and associated costs involved in export of goods/products, which are produced/manufactured in India, especially those having high export intensity, employment potential and thereby enhancing India's export competitiveness.

3.04 Entitlement under MEIS

Exports of notified goods/products with ITC[HS] code, to notified markets as listed in Appendix 3B, shall be rewarded under MEIS. Appendix 3B also lists the rate(s) of rewards on various notified products [ITC (HS) code wise]. The basis of calculation of reward would be on realised FOB value of exports in free foreign exchange, or on FOB value of exports as given in the Shipping Bills in free foreign exchange, whichever is less, unless otherwise specified.

3.05 Export of goods through courier or foreign post offices using e-Commerce

- (i) Exports of goods through courier or foreign post office using e-commerce, as notified in Appendix 3C, of FOB value upto Rs. 25000 per consignment shall be entitled for rewards under MEIS.
- (ii) If the value of exports using e-commerce platform is more than Rs 25000 per consignment then MEIS reward would be limited to FOB value of Rs.25000 only.

- (iii) Such goods can be exported in manual mode through Foreign Post Offices at New Delhi, Mumbai and Chennai.
- (iv) Export of such goods under Courier Regulations shall be allowed manually on pilot basis through Airports at Delhi, Mumbai and Chennai as per appropriate amendments in regulations to be made by Department of Revenue. Department of Revenue shall fast track the implementation of EDI mode at courier terminals.

3.06 Ineligible categories under MEIS

The following exports categories /sectors shall be ineligible for Duty Credit Scrip entitlement under MEIS

- (i) EOUs / EHTPs / BTPs/ STPs who are availing direct tax benefits / exemption.
- (ii) Supplies made from DTA units to SEZ units
- (iii) Export of imported goods covered under paragraph 2.46 of FTP;
- (iv) Exports through trans-shipment, meaning thereby exports that are originating in third country but trans-shipped through India;
- (v) Deemed Exports;
- (vi) SEZ/EOU/EHTP/BPT/FTWZ products exported through DTA units;
- (vii) Items, which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC (HS), unless specifically notified in Appendix 3B.
- (viii) Service Export.
- (ix) Red sanders and beach sand.
- (x) Export products which are subject to Minimum export price or export duty.
- (xi) Diamond Gold, Silver, Platinum, other precious metal in any form including plain and studded jewellery and other precious and semi-precious stones.

- (xii) Ores and concentrates of all types and in all formations.
- (xiii) Cereals of all types.
- (xiv) Sugar of all types and all forms.
- (xv) Crude / petroleum oil and crude / primary and base products of all types and all formulations.
- (xvi) Export of milk and milk products.
- (xvii) Export of Meat and Meat Products.
- (xviii) Products wherein precious metal/diamond are used or Articles which are studded with precious stones.
- (xix) Exports made by units in FTWZ.

Service Exports from India Scheme (SEIS)

3.07 Objective

Objective of Service Exports from India Scheme (SEIS) is to encourage export of notified Services from India.

3.08 Eligibility

- (a) Service Providers of notified services, located in India, shall be rewarded under SEIS, subject to conditions as may be notified. Only Services rendered in the manner as per Para 9.51(i) and Para 9.51(ii) of this policy shall be eligible. The notified services and rates of rewards are listed in Appendix 3D.
- (b) Such service provider should have minimum net free foreign exchange earnings of US\$15,000 in preceding financial year to be eligible for Duty Credit Scrip. For Individual Service Providers and sole proprietorship, such minimum net free foreign exchange earnings criteria would be US\$10,000 in preceding financial year.

CHAPTER 5

“EPCG”资本货物出口促进项目

EXPORT PROMOTION CAPITAL GOODS (EPCG) SCHEME

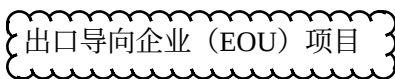
5.00 Objective

The objective of the EPCG Scheme is to facilitate import of capital goods for producing quality goods and services to enhance India's export competitiveness.

5.01 EPCG Scheme

摘要：
政策目的：“为促进印度的出口竞争力，对进口资本货物提供便利”。
企业用于出口产品生产的“资本货物”进口可享受关税免除。
要获得此项补贴，企业在6年内的出口额必须不低于免税额的6倍。

- (a) EPCG Scheme allows import of capital goods for pre-production, production and post-production at Zero customs duty. Alternatively, the Authorisation holder may also procure Capital Goods from indigenous sources in accordance with provisions of paragraph 5.07 of FTP. Capital goods for the purpose of the EPCG scheme shall include:
- (i) Capital Goods as defined in Chapter 9 including in CKD/SKD condition thereof;
 - (ii) Computer software systems;
 - (iii) Spares, moulds, dies, jigs, fixtures, tools & refractories for initial lining and spare refractories; and
 - (iv) catalysts for initial charge plus one subsequent charge.
- (b) Import of capital goods for Project Imports notified by Central Board of Excise and Customs is also permitted under EPCG Scheme.
- (c) Import under EPCG Scheme shall be subject to an export obligation equivalent to 6 times of duty saved on capital goods, to be fulfilled in 6 years reckoned from date of issue of Authorisation.



CHAPTER 6

EXPORT ORIENTED UNITS (EOUs), ELECTRONICS HARDWARE TECHNOLOGY PARKS (EHTPs), SOFTWARE TECHNOLOGY PARKS (STPs) AND BIO-TECHNOLOGY PARKS (BTPs)

6.00 Introduction and Objective

- (a) Units undertaking to export their entire production of goods and services (except permissible sales in DTA), may be set up under the Export Oriented Unit (EOU) Scheme, Electronics Hardware Technology Park (EHTP) Scheme, Software Technology Park (STP) Scheme or Bio-Technology Park (BTP) Scheme for manufacture of goods, including repair, re-making, reconditioning, re-engineering, rendering of services, development of software, agriculture including agro-processing, aquaculture, animal husbandry, bio-technology, floriculture, horticulture, pisciculture, viticulture, poultry and sericulture. Trading units are not covered under these schemes.
- (b) Objectives of these schemes are to promote exports, enhance foreign exchange earnings, attract investment for export production and employment generation.

6.01 Export and Import of Goods

- (a) An EOU / EHTP / STP / BTP unit may export all kinds of goods and services except items that are prohibited in ITC (HS).
- (b) Export of Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET) shall be subject to fulfilment of the conditions indicated in ITC (HS). In respect of an EOU, permission to export a

- (iii) The unit should be NFE positive at the time when it enters into sale and lease back transaction with NBFC;
- (iv) A joint undertaking by the unit and NBFC should be given to pay duty on goods in case of violation or contravention of any provision of the notification under which these goods were imported or procured, read with Customs Act, 1962 or Central Excise Act, 1944, and that the lien on the goods shall remain with the Customs / Central Excise Department, which will have first charge over the said goods for recovery of sum due from the unit to Government under provision of Section 142(b) of the Customs Act, 1962 read with the Customs (Attachment of Property of Defaulters for Recovery of Govt. Dues) Rules, 1995.

6.04 Net Foreign Exchange Earnings

出口导向企业必须是净创汇企业

EOU / EHTP / STP / BTP unit shall be a positive net foreign exchange earner except for sector specific provision of Appendix 6 B of Appendices & ANFs, where a higher value addition shall be required. NFE Earnings shall be calculated cumulatively in blocks of five years, starting from commencement of production. Whenever a unit is unable to achieve NFE due to prohibition / restriction imposed on export of any product mentioned in LoP, the five year block period for calculation of NFE earnings may be suitably extended by BoA. Further, wherever a unit is unable to achieve NFE due to adverse market condition or any grounds of genuine hardship having adverse impact on functioning of the unit, the five year block period for calculation of NFE earnings may be extended by BOA for a period of upto one year, on a case to case basis.

(ii) any laboratory, Scientific or Research and Development (R&D) institution, university or other educational institution or hospital which has a definitive postal address; or

(iii) any service industry which has a definitive postal address.

9.04 "AEZ" means Agricultural Export Zones notified by DGFT in Appendix 2V of Appendices and Aayat Niryat Forms.

9.05 "Appeal" is an application filed under section 15 of the Act and includes such applications preferred by DGFT officials in government interest against decision by designated adjudicating/appellate authorities.

9.06 "Applicant" means person on whose behalf an application is made and shall, wherever context so requires, includes person signing the application.

9.07 "Authorization" means permission as included in Section 2 (g) of the Act to import or export as per provisions of FTP. {资本货物定义}

9.08 **"Capital Goods"** means any plant, machinery, equipment or accessories required for manufacture or production, either directly or indirectly, of goods or for rendering services, including those required for replacement, modernisation, technological upgradation or expansion. It includes packaging machinery and equipment, refrigeration equipment, power generating sets, machine tools, equipment and instruments for testing, research and development, quality and pollution control.

附件 26

附件 26 — 翻译和说明

印度商务部《2011-2012 年度报告》

P.128-129:

“FMS”重点市场项目（Focus Market Scheme）：

为抵消到特定的国际市场的高运费成本和其他外部因素，以提高印度在这些国家的出口竞争力，重点市场项目于 2006.1.4 实施。自 2009 年 7 月 8 日以后，出口到清单国家的所有产品均可获得相当于出口 FOB 价值 3% 的关税免税凭证。目前此项目包含 112 个国家市场。此外，基于 2011.1.4 实施的特殊重点市场项目，向附件 37C 表 3 列明的 41 个国家出口还可获得额外的相当于出口 FOB 价值 1% 的关税免税凭证。

“FPS”重点产品项目（Focus Product Scheme）：

为激励具有高出口强度/就业潜力的产品出口，抵消基础设施低效率和销售这些产品有关的其他相关费用，此项目项目于 2006.1.4 实施。自 2009 年 8 月 27 日以后，向所有国家（包括经济特区单位）出口清单产品（HBPv1 附录 37D）均有权获得相当于出口 FOB 价值 2% 的关税免税凭证。此外，附录 37D 的表 2 和表 5 涵盖的特别重点产品可获得相当于出口 FOB 价值的 5% 的关税免税凭证。

与市场挂钩的重点产品项目（Market Linked Focus Products Scrip）：

为了大幅提升特定市场中特定产品的市场渗透率，从 2008.1.4 起实施了重点产品项目的一个变体，称为与市场挂钩的重点产品项目。

具有高出口强度/就业潜力的产品/行业（不在 FPS 清单中），在出口到不在 FMS 清单中的“挂钩市场”（国家）时，可获得其出口 FOB 价值 2% 的补贴。“挂钩市场”见 HBPv1 附录 37D。本条适用于 2009 年 8 月 27 日以后出口。

“SHIS”绩优出口商激励项目（Status Holder Incentive Scrip）：

为促进皮革，纺织品，黄麻，工艺品，塑料，基础化学品，橡胶制品，玻璃和玻璃器皿，纸和书，油漆和相关产品，胶合板和相关产品，电子产品，运动产品和玩具，工程产品，钢铁，管和管，铁合金等特定行业的技术升级投资，绩优出口商可获得出口 FOB 值 1% 的关税免除额度。

Chapter-3

Foreign Trade Policy

Export Performance and the Foreign Trade Policy (FTP)

Global economic outlook is a major determinant of export performance of any country. India's output and exports were not completely immune to the global economic slowdown of 2008-09. India's exports declined by 3.5% in 2009-10. Export growth rate was 40.5% in 2010-11 and it was around 25.8% during April - December 2011-12 over the same period last year. The immediate and the short term objective of FTP 2009-14 policy was to arrest and reverse the declining trend of exports which

was successfully achieved by providing additional support especially to those sectors which were hit badly by recession in the developed world. The Policy envisaged an annual export growth of 15 per cent with an annual export target of US \$ 200 billion by March 2011 and to come back on the high export growth path of around 25 per cent per annum in the remaining three years of this Foreign Trade Policy i.e. up to 2014.

The long term policy objective for the Government was to double India's share in global trade by 2020.



Dr. Rahul Khullar, Secretary, Department of Commerce speaking about the export target

Vishesh Krishi and Gram Udyog Yojana (Special Agriculture and Village Industry Scheme) [VKGUY]

Keeping in view the objective of Foreign Trade Policy 2009-14 to promote employment generation in rural and semi urban areas, Vishesh Krishi And Gram Udyog Yojana has been expanded to include export of Agricultural Produce and their value added products; Minor Forest Produce and their value added variants; Gram Udyog Products; and Other Products, as notified from time to time.

Duty Credit Scrip benefits are granted with an aim to compensate high transport costs, and to offset other disadvantages. Exporters, of products notified in Appendix 37A of Hand Book of Procedures Vol.1, shall be entitled for Duty Credit Scrip equivalent to 5% of FOB value of exports (in free foreign exchange) for exports made from 27.8.2009 onwards. However, reduced rate of 3% is applicable in such cases where exporter has also availed benefits of Drawback, at rates higher than 1%; or Specific DEPB rate (i.e. other than Miscellaneous Category – Sr.Nos. 22D & 22C of Product Group 90); or Advance Authorization or Duty Free Import Authorization for import of inputs (other than catalysts, consumables and packing materials) for the exported product for which Duty Credit Scrip under VKGUY is being claimed. Additional 2% rate, over and above the 5% or 3%, is admissible for products specified in Table 2, Appendix 37A of Hand Book of Procedures Vol.1.

Higher Incentive for Status Holders is available in the form of duty credit scrip equal to 10% of FOB value of agricultural exports, limited to ₹100 crore per annum, for products covered under ITC HS Chapters 1 to 24, to permit import of Capital Goods/equipments like Cold Storage Units; Pre-cooling Units and Reefer Van/Containers etc. For

import of Cold Chain Equipment, this Incentive Scrip shall be freely transferable amongst Status Holders as well as to Units in the Food Parks.

Focus Market Scheme [FMS]

“FMS”重点市场项目

For offsetting high freight cost and other externalities to select international markets with a view to enhance India's export competitiveness in these countries, “Focus Market Scheme” has been launched w.e.f. 1.4.2006. Exporters of all products to notified countries (as in Appendix 37C of HBP vol.1) shall be entitled for Duty Credit Scrip equivalent to 3% of FOB value of exports.

企业向“重点市场”出口可以获得相当于其FOB出口额3%-4%的“关税免税凭证”

So far, the Scheme covers a total of 112 markets. However, additional duty credit scrip @1% FOB value of exports given to 41 markets listed in Table 3 of Appendix 37C with effect from 1.4.2011 under Special Focus Market Scheme.

Focus Product Scheme [FPS]

“FPS”重点产品项目

To incentivise export of such products which have high export intensity / employment potential, so as to offset infrastructure inefficiencies and other associated costs involved in marketing of these products, a Scheme called Focus Products Scheme, has been introduced w.e.f. 1.4.2006.

Exports of notified products (as in Appendix 37D of HBP vol.1) to all countries (including SEZ units) shall be entitled for Duty Credit Scrip equivalent to 2% of FOB value of exports (in free foreign exchange) for exports made from 27.8.2009 onwards. However, Special Focus Product (s), covered under Table 2 and Table 5 of Appendix 37D, shall be granted Duty Credit Scrip equivalent to 5% of FOB value of exports. Further, Bonus Benefits @2% of FOB value of exports is given over and above the existing benefit for products covered under Table 7 of Appendix 37D for exports made from 1.4.2010 onwards. So far, over 1000 products have been covered at 8 digit level under the Scheme, which

企业出口“重点产品”可以获得相当于其FOB出口额2%-5%的“关税免税凭证”

与市场挂钩的重点产品项

Annual Report 2011-12

include leather products and footwear, handloom products, handmade carpets and other textile floor covering, handicrafts, coir and jute products, technical textiles, engineering products, green technology products, electronic products, etc.

A new scheme viz. Special Bonus Benefit Scheme has also been introduced to provide special assistance @1% of FOB value of exports to 49 items from Engineering, Pharmaceutical and Chemical sectors listed in Table 8 of Appendix 37D for exports made from 1.10.2011 upto 31.3.2012.

Market Linked Focus Products Scrip (MLFPS)

To give significant boost to market penetration of specific product in specified markets, a variant under Focus Product Scheme called Market Linked Focus Products Scrip has been introduced from 1.4.2008. **Export of products / sectors of high export intensity / employment potential (which are not covered under present FPS List) would be incentivised @ 2% of FOB value of exports (in free foreign exchange) under FPS when exported to the Linked Markets (countries)**, which are not covered in the present FMS List, as notified in Appendix 37D of HBP vol.1, for exports made from 27.8.2009 onwards. Further, all Garments covered under Chapter 61 and Chapter 62 of ITC HS Classification of Export and Import Items have been extended the benefit of duty credit scrip @2% of FOB value of exports to USA and EU from 1.4.2011 till 31.3.2012.

Presently the products covered under the scheme include Motor vehicles, auto-components, bicycles and parts, apparels, knitted and crocheted fabrics, pharma products, value added plastic and rubber goods, glass products, dyes and chemicals, household articles, Machine Tools, Earth Moving equipments, Transmission towers, electrical and power equipments, steel tubes, pipes and galvanized sheets, Compressors, Iron and Steel

Structures, Auto components, Three wheelers and cotton woven fabrics etc. The countries covered under the Scheme include Algeria, Egypt, Kenya, Nigeria, South Africa, Tanzania, Brazil, Ukraine, Australia, New Zealand, Cambodia, Vietnam, Japan and China. There are over 4500 products so far covered at 8 digit level.

Served From India Scheme [SFIS]:

The objective of the Scheme is to accelerate growth in export of services so as to create a powerful and unique 'Served From India' brand, instantly recognized and respected the world over. Indian Service Providers, of services listed in Appendix 41 of HBP vol. 1, who have free foreign exchange earning of at least ₹10 lakhs in preceding financially year / current financial year shall qualify for Duty Credit Scrip. For Individual Indian Service Providers, minimum free foreign exchange earnings would be ₹5 lakhs. Service Providers are entitled to Duty Credit Scrip @10% of the free foreign exchange earned. However, Services and Service Providers listed in Para 3.6.1 of Hand Book of Procedures vol.1 are not eligible. Import are allowed with actual user condition for import of capital goods, office equipments, consumables, vehicles which are in the nature of professional equipment to the service provider, etc.

绩优出口商激励项目

Status Holders Incentive Scrip (SHIS):

With an objective to promote investment in upgradation of technology of some specified sectors such as leather, textiles, Jute, handicrafts, plastics, **basic Chemicals**, rubber products, glass and glassware, paper and books, paints and allied products, plywood and allied products, electronics products, sports goods and toys, engineering products viz. iron and steel, pipes and tubes, ferro-alloys etc., **Status Holders shall be entitled to incentive scrip @ 1% of FOB value of exports** made during 2009-10 for six sectors, viz: Leather Sectors

企业可以获得相当于其FOB出口额2%-5%的“关税免税凭证”

出口企业可以获得相当于其FOB出口额1%的关税免税凭证

(excluding finished leather); Textiles and Jute Sector; Handicrafts; Engineering Sector (excluding Iron & Steel, Non-ferrous Metals in primary or intermediate forms, Automobiles & two wheelers, nuclear reactors & parts and Ships, Boats and Floating Structures); Plastics; and Basic Chemicals (excluding Pharma Products), and expanded for exports in 2010-11 and 2011-12 of additional sectors listed in para 3.10.8 of Hand Book of Procedures vol.1, in the form of duty credit [subject to prescribed exclusions as specified in Policy] for procurement of capital goods for technology upgradation, with actual user condition. This shall be over and above any duty credit scrip claimed/availed under Chapter-3 of FTP. This facility is available upto 31.3.2013.

Export Promotion of Capital Goods Scheme:

(EPCG):-

资本货物出口促进项目

At present, there are two EPCG Schemes, that is, 3% concessional duty scheme and **Zero duty concessional EPCG Scheme**. The salient features of 3% concessional duty scheme are as under.

- (i) The Scheme was initially introduced in the Import and Export Policy 1990-93 for import of Capital Goods at a concessional rate of Customs Duty @ 25%. The concessional rate of duty has been reduced gradually to 3% since 1.4.2008.
- (ii) The scheme allows import of capital goods for pre-production, production and post production as well as for computer software systems subject to an export obligation equivalent to 8 times of duty saved amount (50% of Export Obligation in case of import of spares), to be fulfilled in 8 years reckoned from Authorization issue-date.
- (iii) The scheme also requires maintenance of average level of exports achieved by the

exporter in the preceding three licensing years for the same and similar products within the overall export obligation period including extended period, except for categories mentioned in Para 5.7.6 of Hand Book of Procedure.

- (iv) To encourage exports from the tiny and cottage sector, an export obligation period of 12 years is granted for fulfilment of export obligation.
- (v) Issue of EPCG authorization for import of spares, tools, refractory for initial lining & Catalyst for initial charge is also allowed for existing imported plant and machinery (imported earlier under EPCG Scheme or otherwise).
- (vi) In case of agro units, the export obligation is equivalent to 6 times duty saved on imported capital goods to be completed within a period of 12 years.
- (vii) In case of SSI Units, the EO is equivalent to 6 times duty saved to be fulfilled over a period of 8 years provided the cif value of such imported capital goods does not exceed ₹ 50 lakh and total investment in plant and machinery after such imports does not exceed the SSI limits.
- (viii) For EPCG authorizations with a duty saved amount of ₹100 crore or more, the export obligation period is 12 years.
- (ix) Import of second hand capital goods is allowed without any age restriction.
- (x) Import of motor car, sports utility vehicles/ all purpose vehicles is allowed only to hotels, travel agents, tour operators or tour transport operators and companies owning / operating golf resorts whose total foreign exchange earning from their

respective sectors in the current and preceding three licensing years is ₹1.5 crore or more.

(xi) Vehicles imported under EPCG Scheme are to be so registered that the vehicles are used for tourist purpose only. Parts of cars, such as chassis, cannot be imported under EPCG Scheme.

(xii) EPCG Authorization can also be issued for import of capital goods under Scheme for Project Imports notified by the Central Board of Excise and Customs under S. No.441 of Customs Exemption Notification No.21/2002 dated 01.03.2002. Export obligation for such EPCG authorizations would be eight times of duty saved. Duty saved would be the difference between the effective duty under aforesaid Customs Notification and concessional duty under the EPCG Scheme.

(xiii) The scope of the EPCG scheme has been extended to Common Service Providers (CSP) who are designated / certified as a Common service Providers by the DGFT, Department of Commerce or State Infrastructural Corporation in a Town of Export Excellence.

(xiv) A person holding an EPCG licence may source the capital goods from a domestic manufacturer instead of importing them. The domestic manufacturer supplying CG to EPCG authorization holder shall be eligible for deemed export benefits under Para 8.3 of the Policy.

(xv) EPCG licence may be issued for retail sector for import of capital goods required by the retailer to create modern infrastructure in the retail sector.

(xvi) EPCG Authorizations holders can opt for Technological up-gradation of existing Capital goods imported under EPCG authorizations' subject to conditions stipulated in Para 5.8 (i) to (v) of FTP

EPCG authorization for annual requirement

EPCG Authorization can also be issued for annual requirement to Status Certificate Holders and all other categories of exporters having past export performance (in preceding two years), both under zero duty and 3% duty Schemes. The annual entitlement in terms of duty saved amount shall be upto 50% of FOB value of Physical Export and / or FOB (Free on Board) value of Deemed Export, in preceding licensing year

Export Obligation (EO) conditions under EPCG Scheme

- EO to be fulfilled by export of goods manufactured/service rendered by applicant.
- Upto 50% of EO may be fulfilled by exports of other goods manufactured or services provided by the same firm/ company/ group companies.
- Exports shall be physical exports. Certain deemed exports will also be counted towards fulfillment of EO.
- The export obligation under the Scheme shall be over and above, the average level of exports achieved by the EPCG authorization holder in the preceding three licensing years for the same and similar products within the overall export obligation period including extended period, other than the categories exempted for this purpose.
- No average EO condition for certain sectors like handicraft, handlooms,

cottage, tiny sector, agriculture, aqua-culture, animal husbandry, floriculture, horticulture, pisciculture, poultry and sericulture.

- Extension in EO period may be granted for a period of 2 years + 2 years subject to certain conditions specified in Para 5.1 of HBP.
- For BIFR units, EO period may be extended as per BIFR package or 12 years, if not specified by BIFR. Import of Capital Goods shall be subject to Actual User Condition till EO is completed.

Capital Goods imported (excepting tools) for manufacturing of export products relating to handicraft, handlooms, cottage, tiny sector, agriculture, aqua-culture, animal husbandry, floriculture, horticulture, pisciculture, poultry and sericulture are not transferable for a period of five years from date of import even if EO is fulfilled. However, transfer of capital goods is allowed within group companies within five years from the date of import after fulfillment of EO under intimation to RA and jurisdictional Central Excise Authority.

Zero Duty EPCG Scheme

The scheme has been introduced in the new Foreign Trade Policy 2009-14 for specified sectors, viz for exporters of engineering & electronic products, basic chemicals & pharmaceuticals, apparels & textiles, plastics, handicrafts, chemicals & allied products and leather & leather products; subject to exclusions as provided in HBP vol. I. New sectors included under zero duty EPCG Scheme w.e.f 23.08.2010 are paper & paperboard and articles thereof, ceramic products, refractories, glass & glassware, rubber & articles thereof, plywood and allied products, marine products, sports goods and toys added.

- (i) Under zero duty EPCG Scheme, export obligation equivalent to 6 times of duty saved amount on capital goods is required to be fulfilled in 6 years from authorization issue date. 企业在6年内的出口额必须不低于免税额的6倍
- (ii) The validity period for import of capital goods under zero duty EPCG Scheme is nine months;
- (iii) Export obligation period of 6 years can be extended for a maximum period of 2 years only.

All other provisions pertaining to 3% duty EPCG scheme, to the extent they are not inconsistent with the above provisions of zero duty EPCG Scheme, are applicable to the zero duty EPCG Scheme also. The zero duty EPCG Scheme will be in operation till 31.3.2012.

Export Oriented Units

A Committee under the Chairmanship of S.C. Panda was constituted to review and revamp the EOU Scheme. The Committee has submitted its report in July 2011 which is under consideration with the Department of Commerce.

Deemed Exports

Paragraph 8.5 of the FTP and paragraph 8.3.1 (i) of HBP vol.1 have been amended respectively to make it clear that supply of goods will be eligible for refund of Terminal Excise Duty provided recipient of goods does not avail CENVAT credit and a declaration to this effect is given in Annexure II of ANF 8 from recipient of goods. Similarly supplies will be eligible for deemed export drawback provided CENVAT credit has not been availed by supplier of goods and a declaration to this effect is given in Annexure III of ANF 8 from supplier of goods. The declaration form of Annexure II and Annexure III have also been suitably amended to make the above stated intent very clear.

附件 27

ANNUAL REPORT

2015-16

印度商务部 《2015-2016年度报告》



सत्यमेव जयते

Department of Commerce
Ministry of Commerce & Industry

出口企业可以获得相当于其FOB出口额2%--5%的“关税免税凭证”，用于抵免关税、消费税和服务税；出口企业可自由转让其“关税免税凭证”

The Five-year Foreign Trade Policy (FTP) 2015-20 focuses on export promotion of manufacturing and services sector with special emphasis on ease of doing business and trade facilitation. The FTP statement explains the vision, goals and objectives underpinning the Foreign Trade Policy. The Policy lays down road map for India's global trade engagement in the coming years. Handbook of procedures notifies the procedure to be followed by exporter/ importer or by licensing/Regional Authority or by any authority for purpose of implementing the provisions of Foreign Trade(Development and Regulation) Act, the rules, orders, under and the provisions of Foreign Trade Policy. The procedure contains Hand Book of Procedures, Appendices & Aayat Niryat Forms and Standard Input Output Norms (SION)

Foreign Trade Policy Statement

It is a comprehensive statement on government priorities in the Foreign Trade Sector. Through the statement broad approach on external sector has been articulated. First it spells out government strategy to address some of the structural and institutional mechanism which is of prime importance for Foreign Trade Sector. Secondly, it states the ways government would make trade and economic integration agreement with trade partners and would work better for Indian enterprises. Foreign Trade Policy has taken 'whole of government's approach'. The government has taken a major 'path breaking' initiative to main-stream states, Union Territories and various departments of government of India in the process of international trade.

The statement describes the market and product strategy and measures required for trade promotion infrastructure development and overall enhancement of the trade ecosystem.

The FTP statement recognizes 'behind the border' constraints faced while engaging in Foreign Trade. The statements of intent includes assistance that the Department of Commerce is providing to State and Union Territory Governments to prepare exports strategies and setup 'Export Promotion Mission' to provide an institutional framework to work with state governments to boost India's exports.

The Foreign Trade Policy provides framework for increasing exports of goods and services as well as employment generation and greater value addition in line with the 'Make in India' programme. The Policy aims to enable India to respond to the challenges of external environment, keeping pace with rapidly evolving international trading architecture and make trade major contributor to the country's economic growth and development. In this policy, measures have been taken to nudge procurement of capital goods from indigenous manufacturers under the EPCG scheme by reducing specific export obligation to 75per cent of the normal export obligation. The FTP also boost exports of defense and

Foreign Trade Policy & Exim Trade

hi-tech items, E-Commerce exports of handloom products, books/periodicals, leather footwear, toys and customised fashion garments through courier or foreign post office. Under the policy, Manufacturers, who are also status holders, will be able to self-certify their manufactured goods in phases, as originating from India with a view to qualifying for preferential treatment under various forms of bilateral and regional trade agreements. Under this policy number of steps have been taken for encouraging manufacturing and exports under 100 per cent EOU/EHTP/STPI/BTP Schemes. Trade facilitation and enhancing the ease of doing business are the other major focus areas.

The FTP introduces two new schemes, namely "Merchandise Exports from India Schemes (MEIS)" for export of specified goods to specified markets and "Service Exports from India Scheme (SEIS)" for increasing exports of notified services, in place of a plethora of schemes earlier with different conditions for eligibility and usage. There would be no conditionality attached to any scrips issued under these schemes. Duty credit scrips issued under MEIS and SEIS and the goods imported against these scrips are fully transferable.

Merchandise Exports From India Scheme (MEIS)

There were different schemes for rewarding Merchandise Exports with different kinds of duty scrips and with varying conditions attached to their use. These schemes were (i) Focus Product Scheme (FPS), (ii) Focus Market Scheme (FMS), (iii) Market Linked Focus Product Scrip (MLFPS), (iv) Vishesh Krishi and Gram Udyog Yojna (VKGUY), (v) Agri. Infrastructure Incentive Scrip and (vi) Incremental Export Incentive Scheme. MEIS, introduced through the Foreign Trade Policy (FTP) 2015-20 on April 1, 2015 is a merger of all the schemes. e-Commerce exports of certain specified employment creating sectors, made through courier or foreign post offices, have also been supported under MEIS.

Rewards under MEIS are payable as a percentage (2, 3 or 5%) of realized FOB value of covered exports, by way of the MEIS duty credit scrip. The scrip can be transferred or used for payment of a number of duties / taxes including the customs / excise duty / service tax. Scrips and inputs imported under the scrips are fully transferable. This has provided much flexibility to exporters. Rewards for export of notified goods to notified markets under 'Merchandise Exports from India Scheme' (MEIS) shall be payable as percentage of realized FOB value (in free foreign exchange). The debits towards basic customs duty in the transferable reward duty credit scrips would also be allowed adjustment as duty drawback. Whereas earlier only the additional duty of customs/excise duty/service tax was allowed adjustment as CENVAT credit or drawback, as per Department of Revenue rules.

附件 28

**PUBLISHED IN PART II, SECTION 3 SUB-
SECTION (i) OF THE GAZETTE
OF INDIA EXTRAORDINARY, DATED THE
10th February, 2006**

印度商务部 《经济特区条例2006》

**GOVERNMENT OF INDIA MINISTRY OF
COMMERCE AND INDUSTRY
(DEPARTMENT OF COMMERCE)**

NOTIFICATION

New Delhi, the 10th February, 2006

THE SPECIAL ECONOMIC ZONES RULES, 2006^[1]

G.S.R.No : 54(E) In exercise of the powers conferred by section 55 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government hereby makes the following rules, namely:—

1. G.S.R.54(E), dated 10-2-2006, published in the Gazette of India, Part II, Section 3, sub-section (i), dated 10-2-2006 and subsequently amended vide G.S.R.470(E) dated 10-8-2006, S.O.393(E) dated 16-3-2007, G.S.R.1744(E) dated 12-10-2007, GSR 2661(E) dated 14.11.2008, GSR No.72(E) dated 03.02.2009, GSR No.1293(E) dated 20.05.2009, GSR No.562(E) dated 03.08.2009

CHAPTER I

PRELIMINARY

1. **Short title and commencement.**- (1) These rules may be called the Special Economic Zones Rules, 2006.

(2) They shall come into force on the date of their publication in the Official Gazette Published in Gazette of India, Extraordinary, dt. 10-2-2006.

2. **Definitions.**- (1) In these rules, unless the context otherwise requires,—

- (a) “Act” means the Special Economic Zones Act, 2005 (28 of 2005);
- (b) “Advance Licence” means Advance Licence issued under the Duty Exemption and Remission Scheme of the Foreign Trade Policy and includes advance authorisation;
- (c) “Authorised Officer” means an Inspector or Preventive Officer or Appraiser or Superintendent of Customs posted in the Special Economic Zone and authorized by the Specified Officer to discharge any of his functions under these rules;
- (d) “Bio Technology Park unit” means a unit approved under the Bio-Technology Park Scheme of the Foreign Trade Policy;

- (e) “capital goods” means any plant, machinery, equipment or accessories required for manufacture or production, either directly or indirectly, of goods or for rendering services, or for development of Special Economic Zone, including those required for construction, replacement, modernization, technological upgradation or expansion and also include material handling equipment, packaging machinery and equipments, refractories machine tools, equipment and instruments for testing, research

“资本货物”是指直接或间接制造或生产 货物或提供服务或发展经济特区所需的任何工厂，机械，设备或附件，包括建筑，更换，现代化，技术升级或扩建，还包括材料处理设备，包装机械，耐火材料机床，测试，研发，质量和污染控制系统，的设备，用于制造，建筑，采矿，农业，水产养殖，畜牧业，花卉，园艺，养殖，家禽，蚕桑和葡萄栽培，以及服务部门；

and development, quality and pollution control system, for use in manufacturing, construction, mining, agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture and viticulture, and in the services sector;

- (f) **"component"** means one of the parts of a sub-assembly or assembly of which a manufactured product is made up and into which it may be resolved and includes an accessory or attachment to the component;
- (g) **"consumable"** means any item, (including fuels, high speed diesel oil, light diesel oil and other such petroleum products) which is required for a manufacturing process, which may or may not be substantially or totally consumed during a manufacturing process but does not necessarily form part of the end product;
- (h) **"custodian"** means any person referred to in section 45 of the Customs Act, 1962;
- (i) **"Customs Act"** means the Customs Act, 1962 (52 of 1962);
- (j) **"drawback"** means drawback referred to in the Customs Act, 1962;
- (k) **"Duty Entitlement Pass Book Scheme"** means the Duty Exemption Pass Book Scheme framed under the Foreign Trade Policy;
- (l) **"Duty Free Replenishment Certificate"** means Duty Free Replenishment Certificate issued under the Foreign Trade Policy;
- (m) **"Electronic Hardware Technology Park unit"** means a unit approved in accordance with the Electronic Hardware Technology Park Scheme framed under the Foreign Trade Policy;
- (n) **"Export Oriented Unit"** means a unit approved in accordance with the Export Oriented Unit Scheme framed under the Foreign Trade Policy;
- (o) **"Foreign Trade Policy"** means the Foreign Trade Policy notified from time to time by the Central Government under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992);
- (p) **"Form"** means the form appended to these rules;
- (q) **"Handbook"** means the Handbook of Procedures framed under

CHAPTER VI

FOREIGN EXCHANGE EARNING—REQUIREMENTS AND MONITORING

53. **Net Foreign Exchange Earnings** — The Unit shall achieve Positive Net Foreign Exchange to be calculated cumulatively for a period of five years from the commencement of production according to the following formula, namely:—

Positive Net Foreign Exchange = A - B >> 0

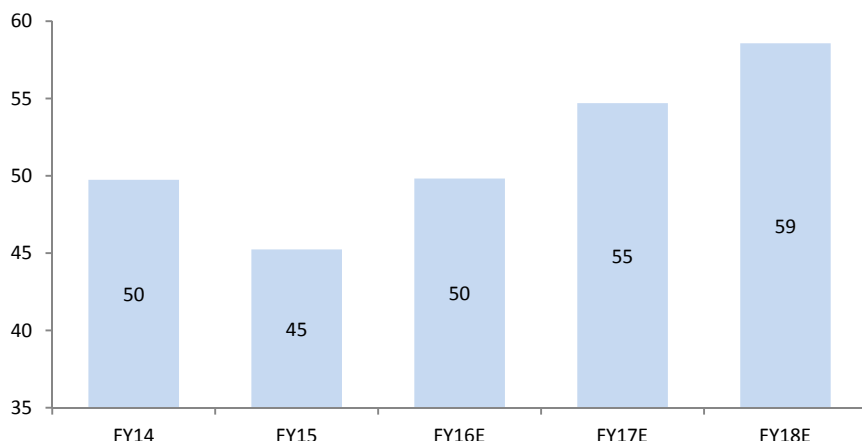
Where :—

A : is Free on Board value of exports, including exports to Nepal and Bhutan against freely convertible currency, by the Unit and the value of following supplies of their products, namely:—

- (a) supply of goods against Advance Licence or Duty Free Replenishment Certificate under the Duty Exemption or Remission Scheme or Diamond Imprest Licence under the Foreign Trade Policy;
- (b) supply of capital goods to holders of licence under the Export Promotion Capital Goods Scheme under the Foreign Trade Policy;
- (c) supply of goods to projects financed by multilateral or bilateral agencies or funds as notified by the Department of Economic Affairs, Ministry of Finance under International Competitive Bidding in accordance with the procedures of those agencies or funds, where the legal agreements provide for tender evaluation without including the customs duty;
- (d) supply of capital goods, including those in unassembled or disassembled condition as well as plants, machinery, accessories, tools, dies and such goods which are used for installation purposes till the stage of production and spares to the extent of ten per cent. of the free on rail value to fertilizer plants;
- (e) supply of goods to any project or purpose in respect of which the Ministry of Finance, by a notification, permits the import of

附件 29

Improving revenue mix – rising contribution from high-margin products



Note: High margin products include products after Amonolysis, hydrogenation, Fluoro-compounding & other downstream products

Source: Company, PhillipCapital India Research Estimates

One of the key beneficiaries of a Chinese slowdown

Aarti is already established as one of the lowest-cost manufacturers of benzene derivatives globally, which can be evidenced from the fact that 10% of its exports are towards China – the lowest cost base of the world.

Aarti is well set to make the most of the opportunity of a slowdown in Chinese exports (led by plant shut downs due to a stricter environment policy from 1st January 2015) and rising manufacturing cost (led by enhanced compliance requirements leading to additional investments into Effluent Treatment Plant (ETP)). Additionally, its on-going and timely capacity expansion will help it to use the enhanced export opportunity.

Greenfield toluene project: A strategic import-substitution-led driver

Toluene derivatives and ethylene product-line add new source of growth

After a successful global-scale benzene derivative chain, Aarti diversified into toluene chain of products (nitro-toluene and derivatives) by setting up a greenfield facility with an investment of around Rs 1.3bn. The project is expected to commercialise early FY17. Aarti expects to leverage its well-established clientele for benzene derivatives to promote its toluene derivatives, as the end-user industries are the same (i.e., optical brighteners, agrochemicals, pigments, and pharmaceuticals).

Simultaneously, it has set up an ethylation unit by adopting Swiss technology at the Dahej SEZ, which will receive input material from its toluene plant. Aarti will be the first company ever to procure ethylene by a pipeline and operate a greener ethylation process. It plans to introduce gradually a range of ethylene-based chemicals catering to end-user applications of agrochemicals, engineering polymers, pigments, and additives.

Aarti公司在达赫 (Dahej) 经济特区设立了采用瑞士技术的乙基化工厂。

达赫 (Dahej) 经济特区—企业审批委员会第37次会议纪要

Minutes of the 37th meeting of the Unit Approval Committee for the multi-product Dahej – Special Economic Zone held on 16-02-2012, at 16:30 hours under the Chairmanship of Shri Pravir Kumar (IAS), Development Commissioner, Dahej Special Economic Zone, in the DC Office, Dahej SEZ, Ahmedabad.

Observations/Clarifications of the Committee :

After detailed deliberation, the proposal was **approved** and accepted subject to standard terms & conditions.

37.4.2 M/S.ANUSHAKTI SPECIALTIES LLP

Shri Kirit Mehta, Director and Shri Kirit Shastri of M/s. Anushakti Specialties LLP appeared before the Approval Committee for interview and put forth following points:

摘要：

Aarti Industries Ltd. 和 Aarti Healthcare Ltd. 共同设立有限合伙企业 Anushakti Specialties LLP, 并以该合伙企业名义在达赫 (Dahej) 经济特区内获得建厂许可, 地块编号为 Z/103/H。

- M/s. Anushakti Specialties LLP is a Limited Liability Partnership between M/s. Aarti Industries Ltd. and M/s. Aarti Healthcare Ltd.
- M/s. Aarti Industries Ltd. is a leading manufacturer of Specialty Chemicals with diversified end-uses into Pharmaceuticals, Agrochemicals, Polymer Additives, Surfactants, Pigments, Dyes etc.
- M/s. Anushakti Chemicals & Drugs Ltd. started unit in the year 2002-03 with manufacturing unit located at Bhachau, Kutch, Gujarat. Manufacturing activity of Anushakti got merged into M/s. Aarti Healthcare Ltd. w.e.f. 01.07.2010. Dahej unit would manufacture Ethylation products, Hydrogenation products and chlorination products in the plant and export to European market. Unit will have zero effluent discharge. The unit would require ethylene/chlorine which would be brought from M/s Reliance Chemical plant located in the vicinity, through a pipe line.
- As directed in the last meeting of Approval Committee they submitted the detail list of cases of Central Excise, Service Tax, Income Tax, Sales Tax etc. against both the companies to concerned departments and DC office. However, all the cases are matter of interpretation and there is not a single criminal case against the company or directors.
- Company has paid income tax of ₹ 27 crore last year.

Observations/Clarifications of the Committee :

Representative of Central excise and customs confirmed that he had received the list and all the cases mentioned in the list were matter of interpretation and company has appealed against these cases in the tribunal. There is no criminal case against the company. It was informed to the unit that permission for laying pipeline for bringing ethylene/chlorine from M/s Reliance Chemical would be granted by Board of Approval, for which unit has to apply separately.

After detailed deliberation the proposal was **approved** and accepted subject to standard terms & conditions.

List of Allotees in Dahej SEZ

Sr No	Name Of the Company	Plot No.	Contact Person & Designation
(A) Part –I Processing Area			
1	ONGC Petro additions Ltd. (OPaL)	Z/1 Z/83	Shri K. Satyanarayna Chief Executive Officer
	ONGC Petro additions Ltd. (OPaL)	Z/83/1	Mr. Gopal Jee Rai General Manager (M) Mr. Y.R. Johri Chief Enginner (C&M)
2	Pidilite Industries Ltd.	Z/2	Mr. R. N. Mohanty President - Technology Mr. Satish Shah Consultant Mr. Kavit Pandya Chief - Engineering
3	DIC Fine Chemicals Pvt. Ltd.	Z/3	Mr. A.D. Chatterjee Managing Director Mr. T.B. Chatterjee Sr. Executive Vice President (Corporate Affairs & Legal) Mr. Prashant Limaye Director - Operation Mr. Amit Upadhyay Purchase Manager
4	Neesa Infrastructure Ltd.	Z/88/1	Mr. Rajesh Gupta
		Z/88/2	Mr. Sanjay Gupta (Chairman)

72	Anushakti Specialties Limited Liability Partnership	Z/103/H	Mr. KKS Babu Vice President Mr. Kirit Shashtri Manager (Liasion) Mr. Ajay Mori Manager (Project)
73	Ajanta Pharma Limited	Z/103/A	Mr. Rajesh Patel Sr. G.M. - Projects Mr. Robin Antony Asst. Manager - Projects
74	Raks Pharma Pvt. Ltd.	Z/111/A	Mr. Kanubhai P. Patel Director Mr. Sureshbhai P. Patel Director Mr. Kalpesh R. Bhatt Sr. GM - Excise & HR
75	Holtec Asia Pvt. Ltd.	Z/103/E	Mr. Niraj Chaudhary Director
76	Milan Laboratories (I) Pvt. Ltd.	Z/96/A	Mr. Upendra Madan Deshpande Director
77	Dorf Ketaal Chemicals (I) Pvt. Ltd.	Z/108	Mr. Mr. Naresh Aggarwal Director - Project
78	Thermax Ltd.	Z/96/C	Mr. S. V. Deshmukh Sr. Manager – Quality Systems & BPMO
79	Neogen Chemical Ltd.	Z/96/B	Dr. Harin Kanani Executive Director



LEGEND	NOTE:
 SEZ BOUNDARY	* ALL DIMENSIONS ARE IN METER.
 ROAD	* ANY DISCREPANCY IN THE DRG. OR PLAN MUST BE NOTIFIED TO C.E.O
 PLOT BOUNDARY	* NO PART OF THIS PLAN SHOULD BE CHANGED WITHOUT CONSENT OF THE C.E.O
 UTILITY CORRIDOR	* THE ROAD WIDTH REFERS TO THE ROAD RIGHT OF WAY.
 GIDC ROAD (OUT SIDE SEZ)	* THE MAP WAS COMPUTERIZED BY B.K. PARMAR ON AUTOCAD IN GIDC Dt. 10/03/1998
 NON PROCESSING AREA	* THE DEVELOPMENT PLAN WAS MODIFIED IN GIDC Dt. 09/07/2009
 PLOT NUMBER	* DEVELOPMENT PLAN OF DAHEJ SEZ IS MODIFIED IN DSL Dt. 29/04/2013
 CRZ LINE(IVB)....	* DEVELOPMENT PLAN OF DAHEJ SEZ IS APPROVED BY C.E.O DSL.
 CRZ LINE(IB)....	
 ALLOTED AREA	
 COMMITTED AREA	
 VACANT AREA	

附件 30

附件 30 — 翻译和说明

印度《2005 经济特区法案》

P.149-150:

第五章 对经济特区的特殊财政条款

26. (1) 除第 (2) 款的条文另有规定外，每名开发商及企业家均有权享有下列豁免，退税及优惠，即：

(a) 对进口到特别经济区出口的货物或服务免除任何海关税；

(b) 对从特别经济区的货物或服务免除任何海关税；

(c) 从境内采购货物的消费税免除

.....

(e) 服务税免除

(f) 证券交易税免除

(g) 中央销售税 (CST) 免除

印度《2005经济特区法案》

THE GAZETTE OF INDIA**EXTRAORDINARY****PART II – SECTION I****PUBLISHED BY AUTHORITY**

NO. 31]

NEW DELHI, THURSDAY, JUNE 23, 2005**MINISTRY OF LAW AND JUSTICE
(Legislative Department)***New Delhi, the 23rd June, 2005/Asadha 2, 1927 (Saka)*

The following Act of Parliament received the assent of the President on the 23rd June, 2005, and it hereby published for general information: -

THE SPECIAL ECONOMIC ZONES ACT, 2005

No. 28 OF 2005

[23rd June, 2005]

An Act to provide for the establishment, development and management of the Special Economic Zones for the promotion of exports and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:-

	CHAPTER I PRELIMINARY	
	1. (1) This Act may be called the Special Economic Zones Act, 2005. (2) It extends to the whole of India. (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.	Short title, extent and commencement.
Definitions.	2. In this Act, unless the context otherwise requires,- (a) “appointed day” with reference to a Special Economic	

	(a) “company” means any body corporate and includes a firm or other association of individuals; and (b) “director”, in relation to a firm, means a partner in the firm.	
	CHAPTER VI Special Fiscal Provisions for Special Economic Zones	第五章 对经济特区的特殊财政条款
52 of 1962 51 of 1975	26. (1) Subject to the provisions of sub-section (2), every Developer and the entrepreneur shall be entitled to the following exemptions, drawbacks and concessions, namely: -	Exemptions, drawbacks and concessions to every Developer and entrepreneur.
52 of 1962. 51 of 1975.	(a) exemption from any duty of customs, under the Customs Act, 1962 or the Customs Tariff Act, 1975 or any other law for the time being in force, on goods imported into, or service provided in, a Special Economic Zone or a Unit, to carry on the authorised operations by the Developer or entrepreneur; (b) exemption from any duty of customs, under the Customs Act, 1962 or the Customs Tariff Act, 1975 or any other law for the time being in force, on goods exported from, or services provided, from a Special Economic Zone or from a Unit, to any place outside India;	进口货物关税免除
1 of 1944. 5 of 1986.	(c) exemption from any duty of excise, under the Central Excise Act, 1944 or the Central Excise Tariff Act, 1985 or any other law for the time being in force, on goods brought from Domestic Tariff Area to a Special Economic Zone or Unit, to carry on the authorised operations by the Developer or entrepreneur;	境内采购货物的消费税免除
	(d) drawback or such other benefits as may be admissible from time to time on goods brought or services provided from the Domestic Tariff Area into a Special Economic Zone or Unit or services provided in a Special Economic Zone or Unit by the service providers located outside India to carry on the authorised operations by the Developer or entrepreneur;	
32 of 1994.	(e) exemption from service tax under Chapter-V of the Finance Act, 1994 on taxable services provided to a Developer or Unit to carry on the authorised operations in a Special Economic Zone;	服务税免除
23 of 2004.	(f) exemption from the securities transaction tax leviable under section 98 of the Finance (No. 2) Act, 2004 in case the taxable securities transactions are entered into by a non-resident through the International Financial Services Centre;	

74 of 1956.	(g) exemption from the levy of taxes on the sale or purchase of goods other than newspapers under the Central Sales Tax Act, 1956 if such goods are meant to carry on the authorised operations by the Developer or entrepreneur.	中央销售税 (CST) 免除
	(2) The Central Government may prescribe the manner in which, and the terms and conditions subject to which, the exemptions, concessions, drawback or other benefits shall be granted to the Developer or entrepreneur under sub-section (1).	
43 of 1961.	27. The provisions of the Income-tax Act, 1961, as in force for the time being, shall apply to, or in relation to, the Developer or entrepreneur for carrying on the authorised operations in a Special Economic Zone or Unit subject to the modifications specified in the Second Schedule. 出口收入所得税减免	Provisions of Income-tax Act, 1961 to apply with certain modification in relation to Developers and entrepreneurs.
	28. The Central Government may prescribe the period during which any goods brought into, or services provided in, any Unit or Special Economic Zone without payment of taxes, duties or cess shall remain or continue to be provided in such Unit or Special Economic Zone.	Duration of goods or services in Special Economic Zones.
Transfer of ownership and removal of goods.	29. The transfer of ownership in any goods brought into, or produced or manufactured in, any Unit or Special Economic Zone or removal thereof from such Unit or Zone shall be allowed, subject to such terms and conditions as the Central Government may prescribe.	
Domestic clearance by Units.	30. Subject to the conditions specified in the rules made by the Central Government in this behalf:- (a) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported; and (b) the rate of duty and tariff valuation, if any, applicable to goods removed from a Special Economic Zone shall be at the rate and tariff valuation in force as on the date of such removal, and where such date is not ascertainable, on the date of payment of duty.	
	CHAPTER VII SPECIAL ECONOMIC ZONE AUTHORITY	

附件 31

附件 31 — 翻译和说明

《印度经济特区—现状、问题和潜力》

P.154-155:

第三章 印度的经济特区：沿革、政策框架和现状

.....

在经济特区为生产货物和服务设立的单位必须是净创汇企业（NFE）。这是从生产开始起计五年内累计计算。

.....

2005 年《经济特区法》为经济特区的开发商和单位提供直接和间接税的财政补贴。这些包括免税进口货物和从境内免税采购货物，以及免除中央销售税，出口税，服务税，关税，所得税，印花税。

P.157-159:

表 3.2——对经济特区的财政补贴

免关税进口、从境内关区免关税采购

对经济特区的供应视作出口

服务税免除

税、附加税或关税免除

免除出口关税

免除所得税

免除印花税

免除红利税

免除最低替代税

India Studies in Business and Economics

Arpita Mukherjee
Parthapratiim Pal
Saubhik Deb
Subhobrota Ray
Tanu M. Goyal

Special Economic Zones in India

Status, Issues and Potential

《印度经济特区--现状、问题和潜

 Springer

Chapter 3

SEZs in India: Evolution, Policy Framework and Current Status

第三章

印度的经济特区：沿革、政策框架和现状

Abstract India was among the first few countries in Asia to adopt the concept of export processing zones (EPZs), but they were not backed by formal legislation. Almost four decades later, India adopted the SEZ policy backed by a regulatory framework to develop special economic zones across the country. Since then, there have been several developments in the incentive structure, state-wise distribution, sectoral coverage and number of SEZs in India. This chapter presents the evolution of special economic zones in India, describes the policy framework and presents the current status of SEZs in the country.

3.1 The EPZ Regime

India was one of the first countries to experiment with the EPZ regime as early as the 1960s. At that time, India, like several other developing countries was following a policy of import substitution in a severely protectionist regime of controls and licences. A serious foreign exchange crisis hit the country in the early 1960s, induced by the failure of agriculture, high imports and two successive border conflicts.¹ In view of this foreign exchange crisis, when India's Third Five-Year Plan (1961–1965) was launched with the stated objectives of expanding agriculture and promoting basic industries, there was a parallel acknowledgement that export promotion was an integral part of the country's development plan.² Further inspired

¹The Sino–Indian conflict of 1962 and the Indo–Pakistan conflict of 1965.

²Third Five-Year Plan, Government of India.

Table 3.1 (Continued)

^dFor SEZs located in Category B-1 cities (other than IT/ITeS SEZs) as per the classification below (Annexure IV, SEZ Rules 2006), the minimum built-up area shall be 50 % of the area specified. For SEZs located in Category B-2 cities as indicated below, the minimum built-up area shall be 25 % of the area specified

Kochi	B-1	Madurai	B-1
Patna	B-1	Varanasi	B-1
Indore	B-1	Rajkot	B-1
Bhopal	B-1	Rajahmundry	B-1
Guntur	B-1	Jabalpur	B-1
Vadodara	B-1	Jamshedpur	B-1
Ludhiana	B-1	Allahabad	B-1
Agra	B-1	Amritsar	B-1
Nashik	B-1	Asansol	B-1
Kakinada	B-1	Dhanbad	B-1
Raipur	B-1	All other cities	B-2

3.2.1.4 Setting up a Unit in an SEZ

The SEZ Act 2005 also laid down procedures for setting up a unit in an SEZ. The developers can lease out land for setting up units but are prevented from selling land as per the SEZ Rules (SEZ Rule 11 (9)). An Approval Committee is set up for every zone to approve, modify or reject proposals for setting up units for manufacturing, rendering services, warehousing or trading in the SEZ. The Approval Committee, chaired by the DC, has several members drawn from central government ministries and state government departments. The Approval Committee has the powers to approve imports or procurement of goods from the DTA and the provision of services by a service provider from outside India or the DTA for authorised operations in the SEZ.

A person who wants to set up a unit in the SEZ needs to submit a proposal to the DC who, after due scrutiny, needs to submit it within 15 days to the Approval Committee for approval. Proposals for setting up a unit that requires an industrial licence or those involving foreign collaboration/FDI have to be placed by the DC before the BoA for approval. Approval or rejection of the proposal by the BoA must be conveyed to the unit within 45 days.

A unit set-up in the SEZ for the manufacture of goods and services is required to be a positive net foreign exchange (NFE) earner. This is to be calculated cumulatively for a period of five years from the commencement of production. Sale of goods to the DTA is permitted against the payment of most favoured nation (MFN) tariff. A unit may also opt out of the SEZ with the approval of the DC subject to payment of applicable duties.

3.2.1.5 Incentives for SEZ Developers/Units and Amendments

Globally, offering fiscal and non-fiscal incentives to promote industries in preferred investment areas/industrial enclaves/free trade zones/SEZs has not been an

uncommon phenomenon. This has been discussed in details in the previous chapter. SEZs in India, too, have been provided with fiscal incentives since their inception, in their capacity as EPZs to promote exports and enable foreign exchange earnings. These incentives continue to be provided to the modern SEZs, *albeit* with several changes and modifications brought in over time to help attain the objectives enunciated in the SEZ Act 2005. The SEZ Act 2005 offers fiscal benefits to both developers and units in the SEZs under both direct and indirect taxes. These include duty-free import of goods and duty-free procurement of goods from the DTA, as well as exemptions from central sales tax, export duties, service tax, duty and cess, income tax, stamp duty.²² However, if one follows the changes in these benefits, the initial thrust seems to have been diluted over the years, particularly for direct tax benefits such as the MAT and Dividend Distribution Tax (DDT) exemptions, which were withdrawn under the Union Budget of 2011–2012. The key fiscal benefits envisaged in the Act and their subsequent modifications are given in Table 3.2.

Fiscal incentives have been provided to SEZs at the state level as well. In terms of providing these incentives, some states have been more forthcoming than others. For instance, Uttar Pradesh, Maharashtra and Punjab have given blanket exemptions from all state taxes/levies/cess for procurement of goods, services and supplies from the DTA, while Tamil Nadu, Madhya Pradesh and Karnataka have extended benefits, *albeit* with some caveats. However, despite the indirect tax exemptions granted in the state SEZ Acts in terms of state taxes, in many cases the benefits are not available at the ground level.

Most states have declared SEZs as industrial townships, thus enabling them to create their own set of municipal rules, which ensures that they do not have to comply with rules/levies of other local bodies. Problems may arise when the SEZs are not declared as industrial townships. For instance, in Tamil Nadu there is a demand that 10 % of the land in SEZs be reserved as per the open space reservation law; this is a mandatory reserved area for the local municipal authority.²³

²²There are certain terms and conditions applicable to avail the exemptions. These are given in the SEZ Act, 2005.

²³**For existing SEZs**, the mandatory requirements of the open space such as park/playground in an SEZ development site or the roads provided on the advice of the Chennai Metropolitan Development Authority/ Director of Town and Country Planning for connectivity in the locality shall be transferred to the local body/ local planning authority concerned as the case may be by a registered deed of lease for a nominal value (of 1 rupee per acre or part thereof) per year, for a period of 99 years. The deed shall be duly signed by both the Lesser (i.e. the SEZ Developer who has right over the land) and the Lessee (the Local Body or the planning authority). **For new and upcoming SEZs**, it shall be mandatory that they shall abide by the local Acts regarding provision and handing over of Open Space Reservation space and road connectivity to local body, by keeping land equivalent in extent outside the custom bound SEZ (Internal roads of the SEZ can be maintained by the SEZ developers themselves). (Tamil Nadu Government Gazette, 15 February 2012).

Table 3.2 Fiscal incentives for SEZs

Incentives/entitlement	Available to units/developers/both	Nature	Subsequent modifications	
			Notification/finance act	Modification
Duty-free import of goods: duty-free procurement from DTA	Both	For authorised operations including setting up and maintenance of the factory building		
Supplies to SEZ as deemed export	Both	Drawbacks, concessions, etc. that are generally given for export of goods out of India are available in the case of supply of goods from DTA to SEZ		
Exemption from service tax	Both	For authorised operations including setting up and maintenance of the factory building	Notification No.17/2011-ST dt. 1/3/2011 issued by Dept. of Revenue	Unconditional exemption from service tax is limited to services utilised within SEZ exemption by way of refund of service taxes is available in relation to authorised operations outside SEZ to the units and the developer
			Notification No.40/2012-ST dt. 20-06-2012 superseded notification No.17/2011-ST	For services specified in rule 4 and rule 5 of place of provision of services rule, 2012, service tax is not payable ab initio. In all other cases, exemption is granted by way of refund
			Notification No.12/2013-ST dt. 01-07-2013 rescinded notification no. 40/2012-ST	Up-front exemption of service tax levied on specified services received by a unit and developers that are used exclusively for authorised operations. Further, service tax pertaining to common services used for authorised operations as well as DTA operations needs to be distributed as per rule 7 of Cenvat Credit Rules 2004
	Both			(continued)

对经济特区的财政补贴

3.2 The SEZ Regime

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Table 3.2 (continued)

Incentives/entitlement	Available to units/developers/both	Nature	Subsequent modifications	
			Notification/finance act	Modification
Exemption from payment of taxes, cess or duties		In respect of goods imported into, procured from DTA and/or exported out of India. This incentive is available as per Sec. 7 of SEZ act, under enactments specified in First schedule of the act. Currently, the first schedule covers 21 enactments		
Exemption from payment of export duties	Both	Any duty under Customs Act 1962 or Customs Tariffs Act 1975		
Exemption from payment of central sales tax	Both	In respect of goods brought into SEZ for authorised operations		
	Developers	Sec. 80 IAB & 80 IA: deduction of 100 % profits and gains derived from business of developing SEZ by the developer in a block of 10 years in 15 years as per the choice of the developer. Sec. 80 IAB is for SEZs notified on or after 01.04.2005 and 80 IA is for SEZs notified earlier.		
Exemption from payment of income tax	Units	Sec. 10 AA & 10 A: in respect of export income of manufacturing, service including trading unit. Sec. 10 AA is for units commencing operation after 01.04.2005 and Sec. 10A is for units set-up prior to this date. 10A: 100 % for first 5 years and 50 % for 3 years thereafter. Under Sec. 10 AA: 100 % for first 5 years, 50 % for next 5 years and for next 5 years 50 %, provided such profit is reinvested in relevant SEZ units	Finance Act 2007 retrospective amendment w.e.f 10.02.2006	Sec. 10 AA denied exemption to units that are set up in SEZ by way of splitting an enterprise in DTA or shifting a DTA unit

(continued)

Table 3.2 (continued)

Incentives/entitlement	Available to units/developers/both	Nature	Subsequent modifications	
			Notification/finance act	Modification
Exemption from payment of stamp duty	Both	Amendment of charging under Stamp Act 1899. Notification to be issued under Sec. 57 of the SEZ Act in respect of a particular SEZ		
Exemption from payment of dividend distribution tax	Both	Sec.115-O (6) of Income Tax Act	Amended by Finance Act 2011	Benefit withdrawn w.e.f 01.06.2011
Exemption from MAT	Both	Sec.115JB (6) of Income Tax Act	Amended by Finance Act 2011	From 01.04.2012, MAT is applicable

Source EPCES (2012)

附件 32

附件 32 — 翻译和说明

印度商务部 -- 经济特区网站

P.163:

向经济特区提供的激励

为经济特区的单位提供的激励，用于吸引对经济特区的投资，包括：

- 用于开发，经营和维护经济特区单位的货物，免税进口/国内采购；
- 经济特区内的企业在第一个 5 年内的出口收入 100% 免征所得税，第二个 5 年的出口收入 50% 免征所得税，第三个 5 年内用于再投资的出口利润的 50% 免征所得税；
- 根据所得税法第 115JB 节免征最低替代税；
- 经济特区单位外部商业借款，一年不超过 5 亿美元，通过认可的银行渠道没有到期限限制；
- 免征中央销售税；
- 免征服务税；
- 单一窗口中央和邦级许可审批；
- 邦政府免征的邦销售税和其他税。

印度外交部--投资与技术促进司网站

P.165:

向经济特区提供的激励

为经济特区的单位提供的激励，用于吸引对经济特区的投资，包括：

- 用于开发，经营和维护经济特区单位的货物，免税进口/国内采购；
- 经济特区内的企业在第一个 5 年内的出口收入 100% 免征所得税，第二个 5 年的出口收入 50% 免征所得税，第三个 5 年内用于再投资的出口利润的 50% 免征所得税；
- 根据所得税法第 115JB 节免征最低替代税；
- 经济特区单位外部商业借款，一年不超过 5 亿美元，通过认可的银行渠道没有到期限限制；
- 免征中央销售税；

- 免征服务税；
- 单一窗口中央和邦级许可审批；
- 邦政府免征的邦销售税和其他税。

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《2005 年特别经济区法》的重点：

对经济特区及其单位的开发，经营和维护所需货物进口/国内采购免征关税，消费税等。

经济特区内的企业在第一个 5 年内的出口收入 100%免征所得税，第二个 5 年的出口收入 50%免征所得税，第三个 5 年内用于再投资的出口利润的 50%免征所得税；

将企业从城市地区转移到经济特区的资本收益豁免。

在 15 年内为经济特区开发商提供 10 年的 100%所得税豁免。

经济特区开发商免征股息分配税

.....

免征经济特区开发商和单位最低替代税

免征经济特区开发商和单位中央销售税

.....

鼓励各邦政府放宽邦家法律，并将其权力下放给经济特区的发展专员，以便于单一窗口清关。



Special Economic Zones in India

Ministry of
Commerce & Industry
Department of Commerce

About SEZs

- Introduction
- Facilities and Incentives
- Export Performances
- Operational SEZs in India
- Approved SEZs in India
- List of notified SEZs
- Updated Factsheet on SEZs

Develop SEZ

GOI Acts / Policies

State Acts / Policies

Board of Approval

SEZs in India



Home - About Sezs - Facilities and Incentives

Facilities and Incentives

给经济特区的补贴和便利

Incentives and facilities offered to the SEZs

The incentives and facilities offered to the units in SEZs for attracting investments into the SEZs, including foreign investment include:-

- Duty free import/domestic procurement of goods for development, operation and maintenance of SEZ units
- 100% **Income Tax exemption** on export income for SEZ units under Section 10AA of the Income Tax Act for first 5 years, 50% for next 5 years thereafter and 50% of the ploughed back export profit for next 5 years.
- Exemption from **minimum alternate tax** under section 115JB of the Income Tax Act.
- External commercial borrowing by SEZ units upto US \$ 500 million in a year without any maturity restriction through recognized banking channels.
- Exemption from **Central Sales Tax**.
- Exemption from **Service Tax**.
- Single window clearance for Central and State level approvals.
- Exemption from **State sales tax and other levies** as extended by the respective State Governments.

The major incentives and facilities available to SEZ developers include:-

- Exemption from customs/excise duties for development of SEZs for authorized operations approved by the BOA.
- Income Tax exemption on income derived from the business of development of the SEZ in a block of 10 years in 15 years under Section 80-IAB of the Income Tax Act.
- Exemption from minimum alternate tax under Section 115 JB of the Income Tax Act.
- Exemption from dividend distribution tax under Section 115O of the Income Tax Act.
- Exemption from Central Sales Tax (CST).
- Exemption from Service Tax (Section 7, 26 and Second Schedule of the SEZ Act).



India in Business

Ministry of External Affairs, Govt. of India

Investment and Technology Promotion Division



A | A | A



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- Manufacturing

Special Economic Zones

Fact Sheet on Special Economic Zones

Number of Formal approvals	589	
Number of Notified SEZs (as on 17 July 2012)	389 (out of 589) + (7 Central Govt. + 12 State/Pvt. SEZs)	
No. of Valid In-Principle Approvals	48	
Operational SEZs (as on 31st March 2012)	153 (Break up: 17 are multi product SEZs, remaining are IT/ITES, Engineering, electronic hardware, textiles, Biotechnology, Gem & Jewellery and other sector specific Special Economic Zones)	
Units approved in SEZs (as on 31st March 2012)	3,400	
Land for SEZs	Notified SEZs	Formally Approved (FA) including notified SEZs
	47,190 Hectare	71,502 Hectare
Land is a state subject. Land for SEZs is procured as per the policy and procedures of the respective State Government.		
Investment (as on 31st March 2012)	Incremental Investment	Total Investment
	US\$ 32.79 billion	US\$32.79 billion
SEZs Notified under the Act	US\$ 32.79 billion	US\$32.79 billion
State/Pvt. SEZs set up before 2006	US\$ 1.06 billion	US\$ 1.37 billion
Central Government SEZs	US\$ 1.65 billion	US\$ 2.06 billion
Total	US\$ 35.54 billion	US\$ 36.27 billion
Employment (as on 31st March 2012)	Incremental Employment	Total Employment
	5,52,048 persons	5,52,048 persons
SEZs Notified under the Act	5,52,048 persons	5,52,048 persons
State/Pvt. SEZs set up before 2006	66,547 persons	79,015 persons
Central Government SEZs	91,617 persons	2,13,853 persons
Total	7,10,212 persons	8,44,916 persons

Source: Special Economic Zones in India, Ministry of Commerce & Industry, Department of Commerce

Export Performance of SEZs

Exports from SEZs

	2010-11	% of Total production	2011-12	% of Total production
DTA Sale (Counted for +ve NFE)	29093.02	8.11	32472.70	8.00
DTA Sale (Not counted for +ve NFE)	13881.20	3.87	29664.83	7.00
Total Exports	3,15,867.85	---	364477.73	----

Source: Special Economic Zones in India, Ministry of Commerce & Industry, Department of Commerce

SEZs: An Overview

The Government of India announced the introduction of Special Economic Zones in April 2000 to achieve the following objectives:

- ▶ Generation of additional economic activity
- ▶ promotion of exports of goods and services
- ▶ Promotion of investment from domestic and foreign sources
- ▶ Creation of employment opportunities
- ▶ Development of infrastructure facilities

Special Economic Zone (SEZ) is defined as "a specifically delineated duty free enclave and shall be deemed to be foreign territory for the purposes of trade operations and duties and tariffs". SEZs are an acknowledgement of the potential of export-led development strategy in accelerating economic growth.

The Indian SEZ policy provides for the development of these zones in the Government, private or joint sector. This offers equal opportunity to both Indian and international private developers. Units may be set up in SEZ for manufacture of goods and rendering of services. The units in the zone have to be net foreign exchange earners but they shall not be subjected to any pre-determined value addition or minimum export performance requirements.

The Government has converted eight Export Processing Zones located at Kandla and Surat (Gujarat), Cochin (Kerala), Santa Cruz (Mumbai-Maharashtra), Falta (West Bengal), Madras (Tamil Nadu), Visakhapatnam (Andhra Pradesh) and Noida (Uttar Pradesh) into Special Economic Zones and all are functional now. In addition, 3 new Special Economic Zones approved for establishment at Indore (Madhya Pradesh), Manikanchan - Salt Lake (Kolkata) and Jaipur have since commenced operations.

Administrative Set Up

The functioning of the SEZs is governed by a three tier administrative set up. The Board of Approval is the apex body and is headed by the Secretary, Department of Commerce. The Approval Committee at the Zone level deals with approval of units in the SEZs and other related issues. Each Zone is headed by a Development Commissioner, who is ex-officio chairperson of the Approval Committee.

Once an SEZ has been approved by the Board of Approval and Central Government has notified the area of the SEZ, units are allowed to be set up in the SEZ. All the proposals for setting up of units in the SEZ are approved at the Zone level by the Approval Committee consisting of Development Commissioner, Customs Authorities and representatives of State Government. All post approval clearances including grant of importer-exporter code number, change in the name of the company or implementing agency, broad banding diversification, etc. are given at the Zone level by the Development Commissioner. The performance of the SEZ units is periodically monitored by the Approval Committee and units are liable for penal action under the provision of Foreign Trade (Development and Regulation) Act, in case of violation of the conditions of the approval.

Incentives and Facilities to SEZ Developer

The incentives and facilities offered to the units in SEZs for attracting investments into the SEZs, including foreign investment include:-

- ▶ Duty free import/domestic procurement of goods for development, operation and maintenance of SEZ units
- ▶ 100% Income Tax exemption on export income for SEZ units under Section 10AA of the Income Tax Act for first 5 years, 50% for next 5 years thereafter and 50% of the ploughed back export profit for next 5 years.
- ▶ Exemption from minimum alternate tax under section 115JB of the Income Tax Act.
- ▶ External commercial borrowing by SEZ units upto US \$ 500 million in a year without any maturity restriction through recognized banking channels.
- ▶ Exemption from Central Sales Tax.
- ▶ Exemption from Service Tax.
- ▶ Single window clearance for Central and State level approvals.
- ▶ Exemption from State sales tax and other levies as extended by the respective State Governments.

The major incentives and facilities available to SEZ developers include:-

- ▶ Exemption from customs/excise duties for development of SEZs for authorized operations approved by the BOA.
- ▶ Income Tax exemption on income derived from the business of development of the SEZ in a block of 10 years in 15 years under Section 80-IAB of the Income Tax Act.
- ▶ Exemption from minimum alternate tax under Section 115 JB of the Income Tax Act.
- ▶ Exemption from dividend distribution tax under Section 115O of the Income Tax Act.
- ▶ Exemption from Central Sales Tax (CST).
- ▶ Exemption from Service Tax (Section 7, 26 and Second Schedule of the SEZ Act).

Operational Special Economic Zones in India

To view list of Operational Special Economic Zones in India, [Click here](#)

Approved Special Economic Zones in India

To view list of Approved Special Economic Zones in India, [Click here](#)

FDI Policy on SEZ

FDI up to 100% is allowed through the automatic route for all manufacturing activities in Special Economic Zones (SEZs), except for the following activities:

- ▶ Arms and ammunition, explosives and allied items of defence equipment, defence aircraft and warships
- ▶ Atomic substances
- ▶ Narcotics and psychotropic substances and hazardous chemicals
- ▶ Distillation and brewing of alcoholic drinks
- ▶ Cigarettes/cigars and manufactured tobacco substitutes
- ▶ Sectoral norm as notified by Government shall apply to foreign investment in services

SEZ Act 2005

Special Economic Zone Act 2005 came into force with effect from 10th February 2006, with SEZ rules legally vetted and approved for notification. It is an act to provide for the establishment, development and management of the Special Economic Zones for the promotion

给经济特区的补贴和便利

of exports and for matters connected therewith or incidental thereto. The SEZ rules provide for drastic simplification of procedures and for single window clearance on matters relating to Central as well as State Governments.

The salient features of the Special Economic Zone Act 2005 are highlighted here:

- ▶ Exemption from customs duty, excise duty, etc. on import/domestic procurement of goods for the development, operation and maintenance of SEZs, and the units therein.
- ▶ 100 percent income tax exemption for 5 years, 50 percent for the next five years and 50 percent of ploughed back export profits for five years thereafter for SEZ units.
- ▶ Exemption from **capital gains** on transfer of an undertaking from an urban area to SEZ.
- ▶ 100 percent income tax exemption to SEZ developers for a block of 10 years in 15 years.
- ▶ Exemption from dividend distribution tax to SEZ developers
- ▶ 100 percent income tax exemption for 5 years and 50 percent for the next five years for offshore banking units located in SEZs
- ▶ A provision for setting up of International Financial Services Centre in SEZ has been proposed with the same incentives and facilities as available to offshore banking units.
- ▶ Exemption to SEZ developer and units from **Minimum Alternate Tax**
- ▶ **CST Exemption** to SEZ developer and units on inter-state purchase of goods
- ▶ Constitution of an authority for each SEZ with a view to providing greater administrative, financial and functional autonomy to these zones. However, no such authority is envisaged for an SEZ established by any person or State Government.
- ▶ Establishment of designated courts and a single enforcement agency to ensure speedy trial and investigation of offences committed in SEZs.
- ▶ Encouragement to State Governments to liberalize State laws and delegate their powers to the development commissioners of the SEZ to facilitate single window clearance.

[Full text of the SEZ Act 2005](#)

Develop SEZs

Setting up of SEZ

To download application form for setting up of SEZ Enterprise in India [Click here](#)

How to Apply

Any individual, co-operative society, company or partnership firm can file an application for setting up of Special Economic Zone. The application is to be made in Form-A to the concerned State Government and the Board of Approval (BOA) in the Department of Commerce, Government of India. However the application would be considered by the BOA only when the State Government recommendation is received.

Minimum area requirements for setting up a SEZ are as follows:

Multi Sector SEZ	1000 hectares
Sector Specific SEZ	100 hectares
Free Trade and Warehousing Zones	40 hectares
IT/ITES/handicrafts SEZ Bio-technology/ non-conventional energy/gems and jewellery Sector	10 hectares

Once the BOA gives formal approval and the concerned Development Commissioner gives an inspection report certifying the contiguity and vacancy of the area, the area is notified as SEZ.

Useful Web Links

- ▶ [Special Economic Zones](#) , Ministry of Commerce and Industry, Department of Commerce

Useful Links

[Ministry of External Affairs](#)
India



Passport Seva
Consular, Passport &
Ministry of External Affairs

Business Events



Search, Select & Send Business Queries to Indian Exporters



附件 33

EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

(Ministry of Commerce & Industry, Govt. of India)

705, Bhikaji Cama Bhawan, Bhikaji Cama Place, New Delhi 110066

Tel : 26167042, 26165805 Fax : 26165538, Email : epces@vsnl.net

Dr. L.B. Singhal
Director General

EPCES CIRCULAR NO. 79 DATED 7-7-2009

- Sub: (i) Ministry of Commerce & Industry issues Instruction No. 18 dated 2-7-2009 laying down guidelines regarding exemption or refund of stamp duty in respect of SEZs.**
(ii) Requirement of Work Permit for Foreign Nationals working in SEZs.

商务部颁布了关于免除或退还经济特区印花税的指南

- (i) Ministry of Commerce & Industry issues Instruction No. 18 dated 2-7-2009 laying down guidelines regarding exemption or refund of stamp duty in respect of SEZs.**

The 3rd Schedule, Part III of the SEZ Act, 2005, incorporates a provision regarding amendment to the Indian Stamp Act, 1899. The Indian Stamp Act, 1899 as amended through Section 57 of the SEZ Act 2005 includes proviso (3) to Section 3 that no duty shall be chargeable in respect of any instrument executed by or on behalf of or in favour of the Developer or Unit or in connection with the carrying out of purposes of the Special Economic Zone. After this amendment SEZ developers, SEZ units and various state government authorities have been seeking clarification regarding exemption from stamp duty in respect of land purchased by the SEZ developer for development of SEZ. Ministry of Commerce & Industry, **in consultation with Department of Revenue**, has issued Instruction No. 18 dated 2-7-2009 (a copy enclosed) wherein this issue has been clarified in detail. Basically this instruction clarifies as follows:-

- (A) For the purchase of the land after the formal approval (which will be after the in-principle approval, but before the SEZ notification), the State Governments are expected to give full exemption of stamp duty as provided for in the SEZ Act.
- (B) For the purchased land **before formal approval but after the in-principal approval**, the state government may either give the exemption from stamp duty upfront or insist that developer should pay the required stamp duty and state government refund the same after the SEZ is notified.
- (C) For the purchased land **before the in-principal approval** the potential developer has to pay the stamp duty upfront but it may be refunded by the state government after the SEZ is notified.
- (D) In case **SEZ is not actually commissioned** within the time indicated by Ministry of Commerce & Industry or the **SEZ notification is cancelled** the

state government will be entitled to withdraw the concession of stamp duty and recover the same from the SEZ developer.

- (E) The facility of exemption from stamp duty on purchase of land by the SEZ developer will be available for development of activities like housing, hostel, recreation, entertainment, golf etc., only for the land which fall within the SEZ.
- (F) Land, building, other amenities falling outside the notified SEZ will not be eligible for exemption from stamp duty.
- (G) Conveyance of land, building, premises etc., by lease or otherwise (but not by sale) in a SEZ made only for the SEZ units in the SEZ or entities permitted to carry out operation within the SEZ will be entitled for concession of stamp duty exemption.

Instruction No. 18 may please be seen for further details.

(ii) Requirement of Work Permit for Foreign Nationals working in SEZs.

Foreign nationals which are coming or working in the SEZs in India are required to take Employment Visa (Work Permit). Details may please be seen on the following websites:-

- i) http://www.immigrationindia.nic.in/instructions_foreigners.htm
- ii) <http://www.visatoindia.com/visa-information-uk.html>
- iii) http://www.globalvisas.com/india_visas/indian_work_permit.html

I am bringing this to the notice of all the SEZ developers and SEZ units so that the foreign nationals working in the Indian SEZs are not put to any inconvenience and they comply with these regulations. I have been given to understand that Ministry of Home Affairs is likely to issue some instructions on this aspect shortly.

This is for your information please.

PN : All EPCES Circulars, issued during the last 6 years, have been placed on the website www.eouindia.gov.in & www.sezindia.nic.in. Hence for making a reference to any earlier EPCES Circular you can access the above stated website. To access EPCES Circulars, click on to EPCES logo on the homepage and then click on EPCES Circulars.

Instruction no. 18

附件 34

Printed from

THE TIMES OF INDIA

印度时报

Industries in SEZ exempted from electricity duty

TNN | Feb 3, 2013, 01:45 AM IST

HYDERABAD: In a big boost to industries that are located in Special Economic Zones, the energy department on Saturday issued orders exempting them from electricity duty with immediate effect. A notification in this regard was issued by energy principal secretary M Sahoo. The industrial units located in SEZs have been granted exemption from payment of electricity duty in respect of power generated and consumed by them, subject to the condition that the electricity generated by the said units is utilised by them only.

At present, these captive units set up in SEZs are paying 25 paise as electricity duty on every unit they consume. The development commissioner of Visakhapatnam SEZ, where large numbers of pharma, auto and manufacturing units are located, raised the point that there was no private SEZ developer except the AP Industrial Infrastructure Corporation (APIIC) in the state and that in the majority of the cases, the developer provide power to the industrial units by purchasing it from state-owned discoms. He then requested the government to extend the exemption already given to the captive power units to units set up in the SEZs developed by the APIIC.

经济特区内企业免征电力税

Accordingly, GO No.8 has been issued to extend the exemption to SEZ units on par with captive units. This will have a very positive effect on units set up at SEZs. These units are now paying huge amounts as electricity duty, said industry sources.

附件 35

Export Promotion Council for EOUs & SEZs

EOU INDIA

Home

About EOU

Previous



Exim Policy



SALIENT FEATURES

No license required for import.

Exemption from Central Excise Duty in procurement of capital goods, raw-materials, consumables spares etc. from the domestic market.

Exemption from customs duty on import of capital goods, raw materials, consumables spares etc.

Reimbursement of Central Sales Tax (CST) paid on domestic purchases.

Supplies from DTA to EOUs treated as deemed exports.

Reimbursement of duty paid on furnace oil, procured from domestic oil companies to EOUs as per the rate of drawback notified by the Directorate General of Foreign Trade.

100% Foreign Direct Investment permissible.

Exchange earners foreign currency (EEFC) Account

Facility to retain 100% foreign exchange proceeds in EEFC Account.

Facility to realize and repatriate export proceeds within twelve months.

Further extension in time period can be granted by RBI and their authorized dealers.

Re-export of imported goods found defective, goods imported from foreign suppliers on loan basis etc.

Exemption from industrial licensing requirement for items reserved for SSI sector.

Profits allowed to be repatriated freely without any dividend balancing requirement

Access to Domestic Market upto 50% of FOB value of export on concessional rate of duty.

Duty free goods to be utilized in two years. Further extension granted on liberal basis.

Job work on behalf of domestic exporters for direct export allowed.

Conversion of existing Domestic Tariff Area (DTA) unit into an EOU permitted.

Can Procure duty-free inputs for supply of manufactured goods to advance licence holders.

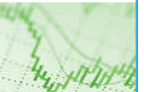
Supply of ITA-I items in the domestic market which would be counted for fulfillment of NFE.

EOUs in agriculture and horticulture engaged in contract farming may be permitted to take out duty free goods listed in [Appendix 14-I](#) to the fields of contract farmers for production.

EPC for
EOUs & SEZs



Facts &
Figures



Handbook of
Procedures


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免征在国内市场采购资本货物，
原材料，消耗品备件等的中央消
费税

免征进口资本货物，原 材料，
消耗品备件等的关税

境内采购货物的中央销售税返还

附件 36



Global Partner of Choice

Aarti Industries Limited | Annual Report 2015-16



Aarti 2015年度年报

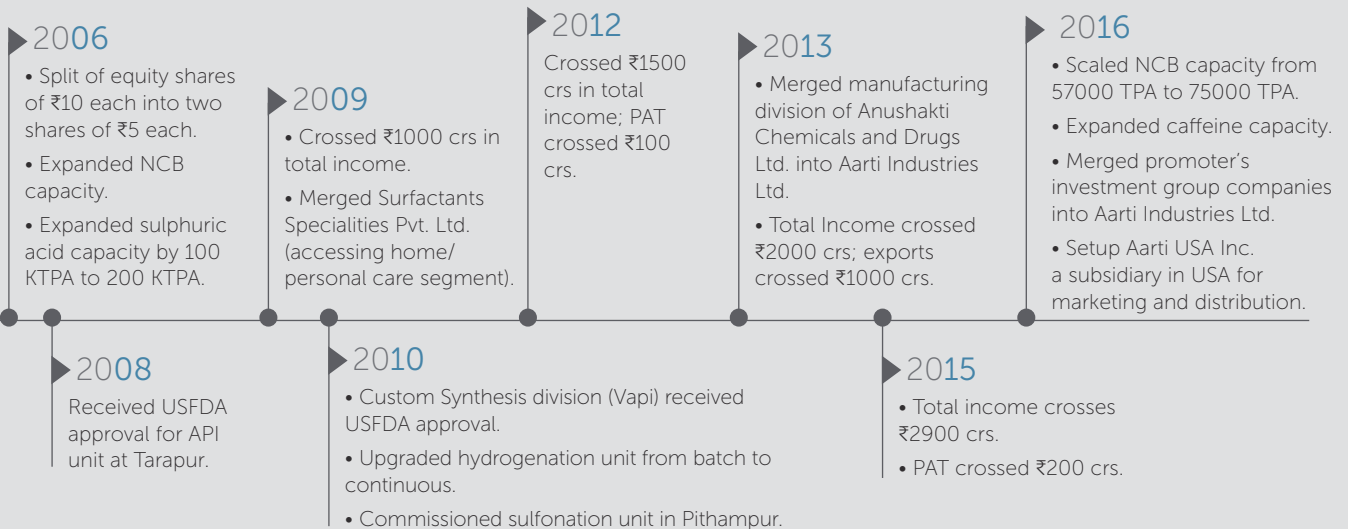
- Aarti Industries Limited is one of the most competitive benzene-based speciality chemical companies in the world.
- The Company is extensively integrated across more than 70 products; the product of one chemical reaction represents the raw material of another.
- The Company is ranked amongst the top four manufacturers in the world for 75% of its product portfolio. The Company is a global citizen, more than 50% of its revenues derived from exports.
- The Company's pharmaceuticals business continues to grow at a 20% CAGR with 60% of exports generated from regulated markets.
- The Company is also engaged in the manufacture of home and personal care products.

营收50%以上
来自出口



CHEMEXCIL presented the Company 'Trishul Award' for outstanding export performance for FY14-15 and 'Award of Excellency' for the consistency in export performance for FY13-14.

连续两年获得印度商务部基础化学化妆品及染料出口促进委员会（CHEMEXCIL）的杰出出口业绩奖





भारत सरकार
GOVERNMENT OF INDIA
वाणिज्य एवं उद्योग मंत्रालय
MINISTRY OF COMMERCE & INDUSTRY

कायालय, संयुक्त महानिदेशक, विदेश व्यापार

OFFICE OF THE JOINT DIRECTOR GENERAL OF FOREIGN TRADE

मान्यता प्रमाण पत्र

Certificate of Recognition

三星级出口企业

तीन स्टार निर्यात सदन

THREE STAR EXPORT HOUSE

STATUS HOLDER NO. 03/3/000422/20070626

मैसर्स

(आई ई सी स. और आयकर पेन स.)

को विदेश व्यापार नीति, 2004-2009 के प्रावधानों के अनुसार तीन स्टार निर्यात सदन का
स्तर प्रदान किया जाता है। यह प्रमाण पत्र 1 अप्रैल से 31 मार्च

तक वर्षों की अवधि के लिए वैध है।

M/S AARTI INDUSTRIES LIMITED, UDYOG KSHETRA, 2ND FLOOR,
MULUND GOREGAON LINK ROAD, MULUND (WEST), MUMBAI 400080,

MAHARASHTRA and Income Tax PAN

(IEC No. 0389029971) are hereby accorded the status of Three Star

No. AABCA-27571 Export House in accordance with the provisions of the Foreign
Trade Policy 2004-09. This Certificate is valid for a period of
years effective from 1st April, 2007 to 31st

March 2009.

S. S. SANDHU

No. C 000422

संयुक्त महानिदेशक, विदेश व्यापार

JOINT DIRECTOR GENERAL

OF FOREIGN TRADE

स्थान Mumbai

Place

तारीख 26-06-2007

Date

फाइल नं./FILE NO. 03/81/105/00002/AM08





THE GUJARAT DYESTUFFS MANUFACTURERS' ASSOCIATION

'Metro-Chem Chamber', "Karma" 8th Floor
Opp. Mahalaxmi Muni. Market, Paldi, Ahmedabad-380 007.

This is to certify that

染料和染料中间体的
最佳出口创汇企业

M/s. Aarti Industries Ltd.

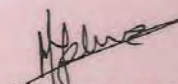
have been given

Star Exporter of the year Award

for earning of Highest Foreign Exchange
from Direct Export of Self Manufactured
Dyes and Dye Intermediates

during the year 2007-2008 at the
Annual General Meeting of the Association
held on 13/6/2009.


Mahesh Desai
Hon. Secretary


Manish Kiri
President

附件 37

附件 37 — 翻译和说明

印度商务部 --- 经济特区网站

P.183:

市场进入项目 (Market Access Initiative)

市场进入项目 (MAI) 是一个出口促进项目，旨在作为促进印度持续出口的催化剂。该计划基于重点产品 - 重点国家方法制定，以通过市场研究/调查开发特定市场和特定产品。向出口促进组织/贸易促进组织/国家级机构/研究机构/大学/实验室，出口商等提供资助，以进入新市场或通过增加现有市场的份额提高出口。

以下活动将有资格获得该计划的资助：

i) 国外市场项目：

支持基于重点产品或重点国家的海外营销项目。在营销项目下，将资助以下活动：

- a) 开办展厅和仓库；
- b) 组织“印度贸易节” - 在国外的特定中心举办，展示我们的健康，印度美食，旅游，文化等方面的服务；
- c) 国家级参与主要国际贸易展览会；
- d) 在国际百货公司展示；
- e) 出版世界级手册；
- f) 宣传运动和品牌推广；
- g) 研究和产品开发；
- h) 支持工业枢纽地区的协会在国外营销；
- i) 对重点国家的买家的回访。

印度商务部“MDA”和“MAI”项目指导文件

No.11/11/2006-E&MDA Ministry of Commerce And Industry Department of Commerce E&MDA Section

New Delhi, the 4th Jan 2007

REVISED MARKET ACCESS INITIATIVE (MAI) SCHEME

1. Scheme

Market Access Initiatives (MAI) Scheme is an Export Promotion Scheme envisaged to act as a catalyst to promote India's export on a sustained basis. The scheme is formulated on focus product-focus country approach to evolve specific market and specific product through market studies/survey. Assistance would be provided to Export Promotion Organizations/ Trade Promotion Organizations/ National Level Institutions/ Research Institutions/ Universities/ Laboratories, Exporters, etc., for enhancement of export through accessing new markets or through increasing the share in the existing markets. Under the Scheme the level of assistance for each eligible activity has been fixed.

2. Scope

可以获得财政支持的项目：

The following activities will be eligible for financial assistance under the Scheme:

i) Marketing Projects Abroad:

To support marketing projects abroad based on focus product or focus country approach. Under marketing projects, the following activities will be funded:

- a) Opening of Showrooms & Warehouses;
- b) Organising "Trade Festival of India" – a multi-sectoral event to be organised in select centers abroad to promote 'Brand India' by showcasing our strength in services like Health (Ayurveda & Yoga), Taste of India (Indian Cuisine), Tourism, Culture, etc., besides merchandise;
- c) National Level Participation in Major International Trade Fairs etc.;
- d) Display in International departmental stores;
- e) Publication of World Class Catalogues;
- f) Publicity Campaign and Brand Promotion;
- g) Research and Product Development;
- h) To support Recognized associations in Industrial clusters for marketing abroad;
- i) Reverse visits of the prominent buyers, etc., from the project focus countries.

ii) Capacity Building:

- For imparting training to the Indian Exporters w.r.t. to export in general and on specific region/country basis;
- For up-gradation/improvements in Laboratories, Universities, Research Institutions on stand alone or Public Private Partnership basis for fulfilling SPS measures/related testing etc. including reimbursement of testing charges
- For quality up-gradation of select products for export markets (by skill upgradation using experts/designers, production process improvements, reduction in rejections etc.)
- For developing Common facility centers; design centers; packaging, etc.

- For hiring consultants in the buyer/prospective country

iii) Support for Statutory Compliances:

- Charges/expenses for compliance of statutory requirements in the buyer country including Testing charges for engineering products abroad; Registration charges for product registration abroad for pharmaceuticals, bio-technology and agro-chemicals clinical trials for drugs/pharmaceuticals & medical disposables, medical equipment etc.
- Other commodities/product groups and the nature of compliance covered for reimbursement under the scheme shall be as approved by the Empowered Committee on a case to case basis.
- For contesting litigation(s) in the foreign country concerning restrictions/anti dumping duties etc. on particular product(s) of Indian origin. The commodity/ product groups, nature of litigation to be supported and the extent of support shall be as decided by the Empowered Committee on a case to case basis.

iv) Studies:

- Market studies/survey for evolving proper marketing strategies;
- Export Potential Survey of the States;
- Projects/Study which further the objectives of the schemes;
- WTO studies for evolving WTO compatible strategy;
- All Trade related studies including Joint Study Group(JSG), Free Trade Agreement(FTA), Regional Trade Agreement(RTA) studies etc. Only specific markets studies would be undertaken and these studies would be entrusted to reputed professional organizations.

v) Project Development:

- To generate focussed projects leading to substantial improvement in market access, a shelf of projects shall be prepared by engaging reputed professional organisations. A special focus would be on preparation of projects pertaining to priority sectors and sectors having substantial employment generation potential.

vi) Miscellaneous:

- Developing Foreign Trade Facilitation web Portal (data bases and systems for dissemination of information (electronic or otherwise to Indian Exporters);
- To support Cottage and handicrafts units;

3. Eligible Agencies

Under the Scheme, financial assistance may be given to:

- Departments of Central Government and Organisation of Central/ State Governments including Indian Missions abroad
- Export Promotion Councils
- Registered Trade Promotion Organisation

2/1/2004-E&MDA(Part)
Government of India
Ministry of Commerce & Industry
Dept. of Commerce

MARKETING DEVELOPMENT ASSISTANCE SCHEME
(REVISED GUIDELINES W.E.F. 01.04.2006)

Export promotion continues to be a major thrust area for the Government. In view of the prevailing macro economic situation with emphasis on exports and to facilitate various measures being undertaken to stimulate and diversify the country's export trade, Marketing Development Assistance (MDA) Scheme is under operation through the Department of Commerce to support the under mentioned activities:

- (i) **Assist exporters for export promotion activities abroad** 补贴出口商的海外出口促进活动
- (ii) Assist Export Promotion Councils (EPCs) to undertake export promotion activities for their product(s) and commodities
- (iii) Assist approved organizations/trade bodies in undertaking exclusive nonrecurring innovative activities connected with export promotion efforts for their members
- (iv) Assist Focus export promotion programmes in specific regions abroad like FOCUS (LAC), Focus (Africa), Focus (CIS) and Focus (ASEAN + 2) programmes.
- (v) Residual essential activities connected with marketing promotion efforts abroad.

2. Administration of the Scheme

- (i) The utilization of scheme is administered by the E&MDA Division in the Department of Commerce, Government of India, Udyog Bhavan, New Delhi – 110 011. Recognized EPCs on product grouping basis, Commodity Boards and Export Development Authorities are eligible for MDA assistance for development and promotional activities to promote exports of their products and commodities from India.
- (ii) MDA budget allocation to recognized EPCs and other export promotion organizations for export promotion activities including specific special development and promotional projects are finalized in annual meetings with the respective EPCs, which are chaired, by the Additional Secretary and Financial Advisor (AS&FA), Department of Commerce. Proposals for adhoc grants for exclusive innovative export promotional activities, which are considered helpful to promote exports of Indian products and commodities are examined by the E&MDA Division and decided with the approval of the AS&FA.
- (iii) Proposals of individual exporters for eligible MDA supported activities like participation in EPC led Trade Delegations/BSMs/Trade Fairs/Exhibitions for reimbursement of MDA assistance will be considered and approved by the Chief Executive Officer of the Export Promotion Councils/FIEO etc.

The approved claims shall be then disbursed by the concerned organization out of the funds allocated to them for this purpose. A monthly utilization report in the format at Annexure- IX , duly signed by the Chief executive Officer of the concerned organization shall be sent to the E&MDA Division in Department of Commerce. A copy of the report shall also be sent electronically at moc_mda@nic.in by the 7th day of every month. The names of beneficiaries giving details viz. Name of the participant, Name of the company represented, fair attended, amount disbursed etc. shall also be hosted on the respective website by the concerned organisation,

The MDA Committee in the Dept. of Commerce shall test check 10% of the cases approved by the EPCs etc. through a random selection method, based on the monthly progress reports to be send by the EPCs.

3. Assistance to individual exporters for export promotion activities abroad – Participation in EPC etc. led Trade Delegations/BSMs/Trade Fairs/ Exhibitions:

- (i) Exporting companies with an f.o.b. value of exports of upto **Rs. 15 crore** in the preceding year will be eligible for MDA assistance for participation in trade delegations/BSMs/fairs/exhibitions abroad to explore new markets for export of their specific product(s) and commodities from India in the initial phase. This will be subject to the condition that the exporter is having complete 12 months membership with concerned EPC etc. and filing of returns with concerned EPC/organisation regularly. **However, this condition would not apply in case of a new EPC for a period of 5 years from the date of its creation.**
- (ii) Assistance would be permissible on travel expenses by air, in economy excursion class fair and/or charges of the built up furnished stall. This would, however, be subject to an upper ceiling mentioned below in the table per tour.

S No. (1)	Area/Sector (2)	No. of visits (3)	Maximum Financial ceiling per event (4)
1.	Focus LAC	1	Rs. 1,80,000
2.	FOCUS AFRICA (including WANA Countries)	1	Rs. 1,50,000
3.	FOCUS CIS	1	Rs. 1,50,000
4.	FOCUS ASEAN+2	1	Rs. 1,50,000
5.	General Areas	1	Rs. 80,000*
	TOTAL	5	General Areas

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International Trade

Trade Promotion Programme - Focus: Africa

Back

Brief on Market Access Initiative (MAI) Scheme

Market Access Initiative (MAI) Scheme is an Export Promotion Scheme envisaged to act as a catalyst to promote India's exports on a sustained basis, during the 10th five year Plan. The scheme is formulated on focus product-focus country approach to evolve specific strategy for specific market and specific product through market studies/survey. Assistance would be provided to Export Promotion Organizations/Trade Promotion Organizations /Exporters etc. for enhancement of export through accessing new markets or through increasing the share in the existing markets. Under the Scheme the level of assistance for each eligible activities has been fixed.

The following activities will be eligible for financial assistance under the Scheme:

- To identify the priorities of research relevant to the Department of Commerce and to sponsor research studies consistent with the priorities;
- WTO Studies for evolving WTO compatible strategy;
- To support EPCs/Trade Promotion Organisations in undertaking market studies/survey for evolving proper strategies.
- To support marketing projects abroad based on focus product - focus country approach. Under marketing projects, following activities will be funded:

a. Opening of Showrooms

b. Opening of Warehouses

c. Display in international departmental stores

d. Publicity Campaign and Brand Promotion

e. Participation in Trade Fairs, etc., abroad

f. Research and Product Development

g. Reverse visits of the prominent buyers etc from the project focus countries

下列活动可以获得补贴：

- Export Potential Survey of the States;
- Registration charges for product registration abroad for pharmaceuticals, bio-technology and agro-chemicals;
- Testing charges for engineering products abroad;
- To support Cottage and handicrafts units;
- To support Recognized associations in industrial clusters for marketing abroad

Under the MAI Scheme, financial assistance may be given to:

- Departments of Central Government and organization of Central/ State Governments
- Export Promotion Councils
- Registered Trade Promotion Organizations

Commodity Boards

- Apex Trade Bodies recognized under EXIM-Policy of Government of India
- Recognized Industrial clusters
- Individual exporters (only for testing charges of engineering products abroad and registration charges of pharmaceuticals, bio-technology and agro-chemicals)

Further details of the scheme may be accessed on the Department's website (www.commerce.nic.in)

附件 38

附件 38 — 翻译和说明

Global Trade Alert 的新闻稿

P.193:

印度宣布对出口企业的利息补贴

2015 年 11 月 18 日，印度内阁经济事务委员会批准了一项利息均等计划（以前称为利息补助计划），对出货前后出口信贷提供利率补贴。这种补贴率将为 3%，并从 2015 年 4 月 1 日起追溯提供 5 年。

印度商务部关于利息补贴的公告

Government of India
Ministry of Commerce & Industry
Directorate General of Foreign Trade
Udyog Bhabvan , New Delhi

对出口企业的出口信贷提供3%的利息补贴。措施为期5年。

Interest Equalisation Scheme on Pre and Post Shipment Rupee Export Credit

The Government has approved the Interest Equalisation Scheme for Pre and Post Shipment Rupee Export Credit with effect from 1st April, 2015 for 5 years.

2. The details of the Scheme are as follows:

- (a) The rate of interest equalisation @ 3% per annum will be available on Pre Shipment Rupee Export Credit and Post Shipment Rupee Export Credit.
- (b) The scheme would be applicable w.e.f 01.04.2015 for 5 years .Government, however, reserves the right to modify / amend the Scheme at any time.
- (c) The scheme will be available to all exports under 416 tariff lines [at ITC (HS) code of 4 digit] as per Annexure A and exports made by Micro, Small & Medium Enterprises (MSMEs) across all ITC(HS) codes.
- (d) Scheme would not be available to merchant exporters.
- (e) Banks are required to completely pass on the benefit of interest equalisation, as applicable, to the eligible exporters upfront and submit the claims to RBI for reimbursement, duly certified by the external auditor.
- (f) Ministry of Commerce and Industry will place funds in advance with RBI for a requirement of one month and reimbursement would be made on a monthly basis through a revolving fund system.
- (g) All eligible exports under the scheme would have to meet the criteria of minimum processing for the goods to be called as Originating from India and would be governed by provision of Paragraph 2.108 (a) (Rules of Origin [Non preferential]) of Handbook of Procedures of Foreign Trade Policy 2015-2020, which reads as follows:

2.108 Rules of Origin (Non-Preferential)

- (a) Rules of Origin (Non-Preferential) criteria are as under:
 - (I) Goods are to be manufactured by the exporting entity as per the definition of "Manufacture" in Paragraph 9.31 of FTP; and
 - (II) If imported inputs (Duty Paid or Duty Free) have been used for the production of export product, the export product can be considered to be originating in India (Non Preferential) only if the imported inputs undergo the processing / operations that exceed the following:
 - (i) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;

- (ii) changes of packing and breaking up and assembly of consignments;
 - (iii) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;
 - (iv) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
 - (v) affixing of marks, labels or other like distinguishing signs on products or their packaging;
 - (vi) simple mixing of products ;
 - (vii) simple assembly of parts of products to constitute a complete product;
 - (viii) disassembly;
 - (ix) slaughter which means the mere killing of animals; and
 - (x) mere dilution with water or another substance that does not materially alter the characteristics of the products.
- (h) Telecom product exports would, after notification of the guidelines by the Department of Telecommunications, however, be subject to minimum value addition as notified by Department of Telecommunications, to be eligible under the scheme.
- (i) A study may be initiated on the impact of the scheme on export promotion on completion of 3 years of the operation of the scheme. The study may be done through one of the IIMs.
- (j) RBI shall send a monthly report to Deptt of Commerce / DGFT indicating reimbursement made commodity wise / bank wise, as per the prescribed format.

[MEASURES](#)[STATISTICS](#)[ANALYSIS](#)[COVERAGE](#)[EVENTS](#)[PEOPLE](#)[NETWORK](#)[ABOUT](#)

Global Trade Alert provides real-time information on state measures taken during the current global downturn that are likely to affect foreign commerce. It goes beyond other monitoring initiatives by identifying the trading partners likely to be harmed by these measures.

[Report a measure](#)

Global Trade Alert encourages third parties to submit measures for scrutiny.

[Report](#)[Search measures by...](#)

Affected trading partner

<Any>

Implementing Jurisdiction

<Any>

Type of Measure

<Any>

[Search](#)

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India: Interest Equalisation Scheme - interest subsidy for exporters announced

Measure #10736 | Published 12 Dec 2015 ▲

印度宣布对出口企业的利息补贴

Description

On 18 November 2015, the Indian Cabinet Committee on Economic Affairs approved an Interest Equalisation Scheme (earlier known as the Interest Subvention Scheme) that essentially provides an interest rate subsidy on Pre & Post Shipment Rupee Export Credit. The rate of this subsidy will be 3% and has been provided retrospectively from 1 April 2015 for a period of 5 years. The subsidy is available to Micro Small and Medium Enterprises in exports of 416 tariff lines that are labour intensive and employment generating. The scheme is not available to merchant exporters.

To be eligible for subsidy under this scheme, the exported goods will have to meet the minimum criteria for processing of goods to be called as Originating from India and will be governed by the Rules of Origin provisions. According to the official press release the scheme will have a financial implication of Rs.2500 to Rs. 2700 crore (appx. USD 370 to USD 400 million) annually.

The procedure for the implementation of the scheme was published by the Reserve Bank of India on 4 December 2015.

*USD to INR conversion is done at INR 67.15/USD

Any Evidence-Based Deliberation:

QUESTION	RESULT
Is there anything in the public record to suggest that evidence of the effectiveness of the proposed measure was considered during official deliberations?	
Is there any evidence that alternatives to the proposed measure were considered?	
Is there anything in the public record that suggests that empirical evidence informed the comparison across the alternatives available to government?	
Was such evidence identified?	
Is such evidence publicly available?	
Did the official decision-maker in question provide an explanation as to why a chosen measure was favoured over alternatives?	
Is there any evidence to suggest that potentially affected trading partners were consulted before the measures were taken?	
Is there any evidence that safeguards have been put in place to ensure that implementation of the initiative is transparent and non-discriminatory?	
Did the government state its intention to review the measure within one year of implementation?	

Implementing Jurisdiction:

India

Affected Trading Partners:

[Afghanistan](#) [Albania](#) [Algeria](#)
[American Samoa](#) [Andorra](#)
[Angola](#) [Argentina](#) [Armenia](#)
[Aruba](#) [Australia](#) [Austria](#)
[Azerbaijan](#) [Bahamas](#) [Bahrain](#)
[Bangladesh](#)

[[view 161 more jurisdictions](#)]

Measure type:

[Export incentive](#) [Localization requirement](#)

Affected Sectors:

01 21 22 23 24 26 27
 28 29 31 32 33 34 35
 36

[[view 12 more sectors](#)]

Affected Tariff Lines:

1101 1102 1103 1105 1107
 1108 1704 1803 1804 1805
 1806 2101 2102 2103 2104

[[view 401 more tariff lines](#)]

(mouse over for more info)

Date Discovered:

Implemented: Yes

Date of inception: 1 Apr 2015

Duration: 60 months

GTA Evaluation: Red

附件 39

附件 39 — 翻译和说明

印度《所得税法案》第 32AC 章

P.196:

摘要:

从事制造业的企业如果在 2013 年 4 月至 2017 年 3 月期间投资于厂房或设备，可以获得相当于投资额 15% 的所得税减免。

企业获得此项补贴必须满足以下条件之一：

- 1) 在 2013 年 4 月至 2015 年 3 月期间，对厂房或设备的投资额超过 10 亿印度卢比；
- 2) 在 2014 年 4 月至 2017 年 3 月期间，对厂房或设备的投资额超过 2.5 亿印度卢比。



印度《所得税法案》第32AC章

Income Tax Department
Government of India

⁶²[Investment in new plant or machinery.

32AC. (1) Where an assessee, being a company, engaged in the business of manufacture or production of any article or thing, acquires and installs new asset after the 31st day of March, 2013 but before the 1st day of April, 2015 and the aggregate amount of actual cost of such new assets exceeds one hundred crore rupees, then, there shall be allowed a deduction,—

- (a) for the assessment year commencing on the 1st day of April, 2014, of a sum equal to **fifteen per cent** of the actual cost of new assets acquired and installed after the 31st day of March, 2013 but before the 1st day of April, 2014, if the aggregate amount of actual cost of such new assets exceeds one hundred crore rupees; and
- (b) for the assessment year commencing on the 1st day of April, 2015, of a sum equal to **fifteen per cent** of the actual cost of new assets acquired and installed after the 31st day of March, 2013 but before the 1st day of April, 2015, as reduced by the amount of deduction allowed, if any, under clause (a).

The following sub-sections (1A) and (1B) shall be inserted after sub-section (1) of section 32AC by the Finance (No. 2) Act, 2014, w.e.f. 1-4-2015 :

(1A) Where an assessee, being a company, engaged in the business of manufacture or production of any article or thing, acquires and installs new assets and the amount of actual cost of such new assets acquired and installed during any previous year exceeds twenty-five crore rupees, then, there shall be allowed a deduction of a sum equal to fifteen per cent of the actual cost of such new assets for the assessment year relevant to that previous year:

Provided that no deduction under this sub-section shall be allowed for the assessment year commencing on the 1st day of April, 2015 to the assessee, which is eligible to claim deduction under sub-section (1) for the said assessment year.

(1B) No deduction under sub-section (1A) shall be allowed for any assessment year commencing on or after the 1st day of April, 2018.

(2) If any new asset acquired and installed by the assessee is sold or otherwise transferred, except in connection with the amalgamation or demerger, within a period of five years from the date of its installation, the amount of deduction allowed under sub-section (1) ^{62a}[or sub-section (1A)] in respect of such new asset shall be deemed to be the income of the assessee chargeable under the head “Profits and gains of business or profession” of the previous year in which such new asset is sold or otherwise transferred, in addition to taxability of gains, arising on account of transfer of such new asset.

(3) Where the new asset is sold or otherwise transferred in connection with the amalgamation or demerger within a period of five years from the date of its installation, the provisions of sub-section (2) shall apply to the amalgamated company or the resulting company, as the case may be, as they would have applied to the amalgamating company or the demerged company.

(4) For the purposes of this section, “new asset” means any new plant or machinery (other than ship or aircraft) but does not include—

- (i) any plant or machinery which before its installation by the assessee was used either within or outside India by any other person;
- (ii) any plant or machinery installed in any office premises or any residential accommodation, including accommodation in the nature of a guest house;

- (iii) any office appliances including computers or computer software;
- (iv) any vehicle; or
- (v) any plant or machinery, the whole of the actual cost of which is allowed as deduction (whether by way of depreciation or otherwise) in computing the income chargeable under the head “Profits and gains of business or profession” of any previous year.]

摘要：

从事制造业的企业如果在2013年4月至2017年3月期间投资于厂房或设备，可以获得相当于投资额15%的所得税减免。

企业获得此项补贴必须满足以下条件之一：1) 在2013年4月至2015年3月期间，对厂房或设备的投资额超过10亿印度卢比；2) 在2014年4月至2017年3月 期间，对厂房或设备的投资额超过2.5亿印度卢比。

Deloitte.

德勤--- 《印度税收与投资2015》

Taxation and Investment in India 2015

Reach, relevance and reliability



- Incentives involving a deduction of 100% of profits for a specified period are available, subject to certain conditions, for certain business activities (e.g. those relating to generation or distribution of power; development of a SEZ; manufacture or production of eligible articles; and collection and processing or treatment of biodegradable waste, among others).
- A company engaged in the manufacture of goods in a factory and that employs new regular workers may qualify for a deduction of 30% of additional wages paid to new regular workers in the year of employment and in the following two years.
- An investment allowance is available in the form of a deduction of 15% of the cost of new plant or machinery to a company engaged in a manufacturing business. A deduction is available if the aggregate cost of plant or machinery acquired and installed from 1 April 2013 to 31 March 2015 exceeds INR 1 billion; a similar deduction is available from 1 April 2014 up to 31 March 2017 if the cost of plant or machinery acquired and installed in a year exceeds INR 250 million. The investment allowance is in addition to the deduction of the normal depreciation allowance in respect of the cost of such assets.
- Interest, royalties and fees for technical services paid outside India to overseas affiliates or in India to nonresidents may be deducted, provided tax is withheld.
- Payments to employees under voluntary retirement schemes may be deducted over five years. To encourage companies to employ additional workers, an amount equal to 30% of additional wages paid to new workers is allowed as a deduction for three years, subject to certain conditions.
- Securities transaction tax paid may be deducted.
- Business losses may offset income (see below).

Indian tax law does not permit companies to take a deduction for a general bad debt reserve, although specific bad debts may be deducted when written off. Expenses incurred for raising share capital are not deductible, as the expenditure is considered capital in nature. No deduction is allowed for expenditure incurred on income that is not taxable, or for payments incurred for purposes that are an offense or prohibited by law.

Amounts payable to nonresidents and subject to withholding are not deductible if the withholding tax is not deposited before the due date for filing the return. Expenses payable to a resident are disallowed to the extent of 30% of such expenses if the relevant withholding tax is not deposited before the due date for filing the return. Expenses subsequently will be allowed as a deduction in the year when withholding tax is deposited.

Certain items are deductible only when actually paid, including taxes, duties, cess, the employer's contribution toward social security benefits for employees, certain interest payable to banks and financial institutions and leave encashment. No deduction is allowed for income taxes or interest thereon.

No deduction is allowed for expenses incurred for corporate social responsibility, except in certain cases. Amounts contributed to a charitable organization are deductible to the extent of 50% of the contribution, or 100% of the contribution if the company has positive taxable income.

Indian branches of foreign corporations may claim only limited tax deductions for general administrative expenses incurred by the foreign head office. These may not exceed 5% of annual income or the actual payment of head office expenditure attributable to the Indian business during the year (unless otherwise provided for in an applicable tax treaty), whichever is lower.

Depreciation

Asset depreciation usually is calculated according to the declining-balance method (except for assets of an undertaking engaged in the generation or generation and distribution of power, for which the straight-line method is optional). The depreciable base is based on actual cost, i.e. the purchase price plus capital additions, including certain installation expenses. If an asset is sold, discarded, demolished or destroyed, depreciation expense is reduced to the extent of the amount realized upon the sale, if any.

The depreciation rate on general plant and machinery is 15%. Subject to certain conditions, additional depreciation on new plant and machinery acquired on or after 1 April 2005 may be available at 20% of actual cost. Factory buildings may be depreciated at 10%; furniture and fittings

附件 40



English

LIVE TV

BSE NSE WORLD

BSE Prices (Sensex 27673.60 30.49 Pts) << Prices as on Oct 14, 2016>>

News » Business » Companies

Aarti在2014财政年度将投资10亿卢比用于扩产

Aarti Industries to invest Rs 100 cr in FY14 on expansion

Last Updated: Sunday, January 20, 2013 - 12:44

0

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New Delhi: Chemicals and pharma manufacturer Aarti Industries plans to invest around Rs 100 crore in 2013-14 to set up new plants for its different business divisions apart from augmenting its existing capacities.

新德里：化学和制药制造商Aarti计划在2013-14年投资约10亿卢比，为其不同的业务部门建立新工厂，扩大其现有产能。

The company, which is present in various segments including agrochemicals and active phat ingredients (API), is also looking to increase its revenues from pharma exports in the next two years.

"We plan to invest Rs 100 crore in 2013-14 on various business verticals like pharma, agrochemicals and performance chemicals," Aarti Industries Chairman and Managing Director Rajendra Gogri said.

The investment would go into putting up new facilities as well as augmenting the existing capacities, across the business verticals, he added without sharing details.

Aarti Industries has 16 manufacturing facilities across Gujarat and Maharashtra, out of which four plants produce API's and intermediaries for the pharmaceutical sector.

When asked how the company plans to fund the investment, Gogri said: "It would be done through internal accruals and partly through debt."

The company had posted revenues of over Rs 160 crore from pharma ingredient sales in FY12 and it aims to increase the revenue from the vertical in the next two years.

"We are targeting sales of around Rs 250 crore from pharma vertical in the next two years," Gogri said adding that the company expects to grow over 20 percent over the next two years.

Aarti Industries (ARTO IN)

Art in project execution

INDIA | SPECIALTY CHEMICALS | Initiating Coverage

One of the leading global players of benzene derivatives

Aarti is the largest producers of benzene derivatives in India and has emerged as one of the leading manufacturers globally. Its global market share in this segment is 25-40% in various products. Globally, Aarti has the 3rd largest capacity in chlorination, 2nd largest in ammonolysis and hydrogenation, and 4th largest in nitration.

A key beneficiary of the Chinese slowdown

Leveraging its cost advantage and quality, Aarti has long been exporting competently to China. With a visible slowdown in Chinese exports (stricter environment policy) and rising manufacturing costs in that country (due to higher compliance requirements), Aarti is well set to exploit the opportunity. Its **on-going and timely capacity expansion** will help it to make the most of the enhanced export opportunity.

Improving products mix in the benzene chain to drive earnings efficiency

Aarti's continued focus on downstream products and co-product/isomer-balancing has extended its operation towards better-value chemical processes such as hydrogenation, fluoro-compounding, and phthalates. Hence, improving product mix with scale would drive the earning efficiency of its benzene chain. Relatively low-value sales (after-chlorination, after-nitration, and by products) will fall to 40% in FY18 from 60% in FY15.

Greenfield toluene project: A strategic import-substitution-led driver

After building a global-scale benzene derivative chain, Aarti diversified into the toluene chain (nitro-toluene and derivatives) by setting up a greenfield facility for ~Rs 1.3bn. The project is likely to commercialise early FY17, and will initially act as an import substitute. We estimate this project to add sales of Rs 1.03/1.73bn in FY17/18.

One of the best executors of capex

Aarti has been very successful in executing its capacity expansion projects as its capex of about Rs 12bn over the last five years added incremental revenue of Rs 41bn (implying an asset turnover of ~3.6x). We believe the on-going capex projects (including the toluene project) worth ~Rs 3.5bn over FY16-17 would ensure sustained growth.

Demerger of pharma/personal care to unlock value

Pharma and personal care ingredient manufacturing are non-core to Aarti's specialty chemicals operation and are relatively low efficient/profitable operations. Hence, in order to focus more on value-added specialty chemicals, Aarti is likely to demerge these businesses in FY17, which will unlock value.

Initiate BUY with TP of Rs 700, implying an upside of 48%

We estimate Aarti to deliver 16%/21% CAGR in revenues/profit over FY16-18 to Rs 36.2/3.72bn in FY18. Additionally, we believe its successful track record in execution of expansion projects over the last five years and its on-going capex can surprise growth positively. We value Aarti at 9x FY18 EV/EBITDA – ~20% discount to SRF's specialty chemical target valuation multiple – at Rs 700. Initiate coverage with a BUY rating.

29 March 2016

BUY

CMP RS 472

TARGET RS 700 (+48%)

COMPANY DATA

O/S SHARES (MN) :	83
MARKET CAP (RSBN) :	39
MARKET CAP (USDBN) :	0.6
52 - WK HI/LO (RS) :	585 / 294
LIQUIDITY 3M (USDMN) :	0.3
PAR VALUE (RS) :	5

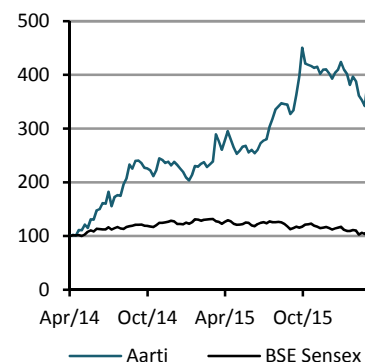
SHARE HOLDING PATTERN, %

	Dec 15	Sep 15	Jun 15
PROMOTERS :	54.8	54.8	59.1
FII / NRI :	3.0	3.2	1.3
FI / MF :	12.4	12.8	12.2
NON PRO :	14.8	16.4	14.9
PUBLIC & OTHERS :	15.0	13.0	12.7

PRICE PERFORMANCE, %

	1MTH	3MTH	1YR
ABS	8.9	-7.2	36.4
REL TO BSE	2.5	-6.2	46.7

PRICE VS. SENSEX



Source: Phillip Capital India Research

KEY FINANCIALS

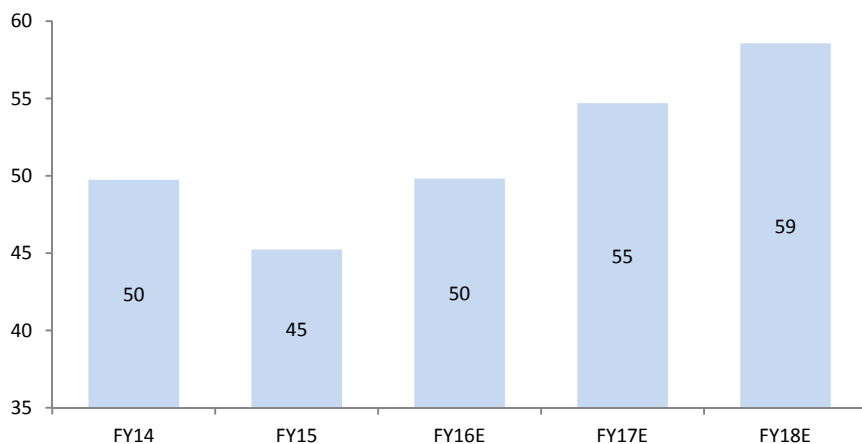
Rs mn	FY16E	FY17E	FY18E
Net Sales	27,182	32,000	36,462
EBIDTA	5,328	6,336	7,365
Net Profit	2,584	3,169	3,762
EPS, Rs	31.0	38.0	45.1
PER, x	15.2	12.4	10.5
EV/EBIDTA, x	9.2	7.6	6.5
P/BV, x	3.3	2.7	2.2
ROE, %	20.6	20.9	20.6
Debt/Equity (%)	91.7	83.3	74.4

Source: PhillipCapital India Research Est.

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spatra@phillipcapital.in

Mehul Sheth (+ 9122 6667 9996)
msheth@phillipcapital.in

Improving revenue mix – rising contribution from high-margin products



Note: High margin products include products after Amonolysis, hydrogenation, Fluoro-compounding & other downstream products

Source: Company, PhillipCapital India Research Estimates

One of the key beneficiaries of a Chinese slowdown

Aarti is already established as one of the lowest-cost manufacturers of benzene derivatives globally, which can be evidenced from the fact that 10% of its exports are towards China – the lowest cost base of the world.

Aarti is well set to make the most of the opportunity of a slowdown in Chinese exports (led by plant shut downs due to a stricter environment policy from 1st January 2015) and rising manufacturing cost (led by enhanced compliance requirements leading to additional investments into Effluent Treatment Plant (ETP)). Additionally, its on-going and timely capacity expansion will help it to use the enhanced export opportunity.

Greenfield toluene project: A strategic import-substitution-led driver

Toluene derivatives and ethylene product-line add new source of growth

After a successful global-scale benzene derivative chain, Aarti diversified into toluene chain of products (nitro-toluene and derivatives) by setting up a greenfield facility with an investment of around Rs 1.3bn. The project is expected to commercialise early FY17. Aarti expects to leverage its well-established clientele for benzene derivatives to promote its toluene derivatives, as the end-user industries are the same (i.e., optical brighteners, agrochemicals, pigments, and pharmaceuticals).

Simultaneously, it has set up an ethylation unit by adopting Swiss technology at the Dahej SEZ, which will receive input material from its toluene plant. Aarti will be the first company ever to procure ethylene by a pipeline and operate a greener ethylation process. It plans to introduce gradually a range of ethylene-based chemicals catering to end-user applications of agrochemicals, engineering polymers, pigments, and additives.

Aarti投资13亿印度卢比用于建设一条全新的甲苯生产线。

附件 41

附件 41 — 翻译和说明

《2004 古吉拉特邦经济特区法案》

P.207:

第八章 财政补贴

21. 邦税收和征收 -

(1) 免征区内所有销售和交易的所有税收，附加税，关税，费用或任何其他征税：

(a) 转让土地的印花税及注册费。

(b) 区内单位所签立的贷款协议，信贷契约和按揭的印花税和登记费。

(c) 销售税，购买税，汽车税，奢侈品税，娱乐税和其他销售和交易应付税和附加税。

(2) 从境内关区向区内单位的进口（货物和服务）应免征销售税和其他税种。

(3) 开发商亦有权享有第（1）及（2）款的豁免。

《2004古吉拉特邦经济特区法案》

**THE GUJARAT GOVERNMENT GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

PART-IV

Acts of the Gujarat Legislature and ACTs promulgated
And Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been
Assented to by the President on the 29th March, 2004
Is hereby published for general information.

S.S. PARMAR
Secretary to the Government of Gujarat
Legislative and Parliamentary Affairs Department

GUJARAT ACT No.11 of 2004

(First Published, after having received the assent of the President in
the "Gujarat Government Gazette", on the 30th March, 2004.

AN ACT

to provide for the operation, maintenance, management and
administration of a Special Economic Zone in the State of
Gujarat and to constitute an Authority and for matters
Connected therewith or incidental thereto.

It is hereby enacted in the Fifty-Fifth Year of the Republic of India as follows:-

CHAPTER I PRELIMINARY

1. Short title, extent and commencement.- (1) This ACT may be called the
Gujarat Special Economic Zone ACT, 2004.

(2) It extends to the whole of the State of Gujarat.

(3) This section shall be deemed to have come into force on the 10th February, 2004 and the remaining provisions shall come into force on such date as the State Government may, by notification in Official Gazette, appoint

2. Definitions:- In this ACT, unless the context otherwise requires, -

(a) "amenities" means all basic and essential services including roads, water supply, street lighting, power supply, sewerage, drainage, collection, treatment and disposal of industrial and township wastes, public health, education, transport, fire fighting services, public parks, clubs, markets, shops and outlets and such other facilities or services as the State Government may, by notification in the Official Gazette, specify;

(b) "Authority" means the Special Economic Zone Development Authority constituted under section 4;

- (ii) The payment of Wages Act, 1936; 4 of 1936.
- (iii) The Factories Act, 1948; 63 of 1948.
- (iv) The Minimum Wages Act, 1948; 11 of 1948.
- (v) The Maternity Benefit Act, 1961; 53 of 1961.
- (vi) The Payment of Bonus Act, 1965; 21 of 1965.
- (vii) The Contract Labour (Regulation and Abolition) Act, 1970; and
- (viii) such other Acts as the State Government may, by 37 of 1970.

Notification in the Official Gazette, specify :

Provided that when any other Act made by the Parliament is to be specified by the State Government, it shall be specified with prior approval of the Government of India.

20. Application of Chapter V-D of XIV of 1947 to Zone.- The provisions of Chapter V-D of the Industrial Disputes Act, 1947 shall apply to the industrial Establishments set up in the Zone. XIV of 1947

免征经济特区内企业进行土地交易、贷款、授信和按揭时的印花税和登记费。
免征经济特区内企业进行销售和交易的应付税款，包括销售税、购买税、汽油税、奢侈品税、娱乐税等。
免征经济特区内的企业从境内非经济特区地区（Domestic Tariff Area）采购货物和服务的消费税和其它地方税。

CHAPTER VIII FISCAL BENEFITS

21. State Taxes and Levies.- (1) All sales and transactions within the processing area of the Zone shall be exempt from all taxes, cess, duties, fees or any other levies under any State law to the extent specified below :

- (a) Stamp duty and registration fees payable on transfer of land meant for approved Units in the Zone.
- (b) Levy of Stamp duty and registration fees on loan agreements, credit deeds and mortgages executed by the Unit, industry or establishment set up in the processing area of the Zone.
- (c) Sales Tax, Purchase Tax, Motor Spirit Tax, Luxury Tax, Entertainment Tax and other taxes and cess payable on sales and transactions.
- (2) Inputs (goods and services) made to Zone Units from Domestic Tariff Area shall be exempted from sales tax and other taxes under the State laws.
- (3) The Developer shall also be entitled to the benefits of exemption provided in sub-sections (1) and (2) for the entire Zone.

CHAPTER IX MISCELLANEOUS

22. Overriding effect of the ACT.- The provision of this ACT shall have effect notwithstanding anything contained in any other law for the time being in force.

23. Protection of action taken in good faith.- No suit, prosecution or other legal proceeding shall lie against any person for anything which is done in good faith or intended to be done under this ACT or any rules or regulations made thereunder.

附件 42

附件 42 — 翻译和说明

印度古吉拉特邦“制造业扶持计划”

P.211-212:

1.0 项目 1

利息补贴项目

1.3 资助金额

中小微型企业（MSME）和投资 10 亿卢比以上的大型企业可分别享受 7%和 2%的利息补贴

P.213-214:

2.0 项目 2

对核心基础设施的补贴

这项援助将用于启动基础设施，如发展内部道路，配水设施，污水收集和处理，配电，通讯设施和其他可能需要的设施。

2.2 资助金额

新工业园区内“核心基础设施”的费用可以享受 50%的补贴，补贴上限为 2 亿卢比。

古吉拉特邦“制造业扶持计划”

Scheme for Assistance to Manufacturing sector-

Government of Gujarat
Industries & Mines Department
Resolution No. BJT-102012-92765-I
Sachivalaya, Gandhinagar
Date 26-02-2013

Read:-

- (1) Industrial Policy – 2009- and GRs issued there under.

Preamble

The Industrial Policy 2009 of Government of Gujarat (GoG) aims at the comprehensive social and economic development of the State. The Policy focuses on making Gujarat an attractive investment destination of choice in India and also in the world. The primary objectives of the policy are, (a) Facilitating investment in the state (b) Employment generation and employability enhancement (c) Adherence to high quality standards. The manufacturing sector has a pivotal role in fulfilling the objectives of the above policy.

The overall growth rate of the manufacturing sector in India being much below its potential, the Government of India (GoI) has laid emphasis on the growth of manufacturing sector. The National Manufacturing Policy 2011 aims at increasing the present share of manufacturing sector in GDP from 18% to 25% by 2025.

Manufacturing sector in Gujarat contributes to 27.6% of GSDP in Gujarat with a CAGR of 23% in last two years. There is a need for quantum jump. Gujarat aspires to become a beacon of comprehensive social and economic development by (a) creating more employment (b) Development of entire value chain of the sector (c) Focusing on value addition in product development/process (d) Development of knowledge base in sectors (e) sustainable development. Therefore in the budget speech of the year 2012-13, Government announced its intention to attain the target of 32% contribution of the Manufacturing Sector in the GSDP of the state; by 2013 through introduction of specific interventions in the sub-sectors of, Auto and auto Components, Solar and Wind equipments manufacturing, Specialty and fine Chemicals, Electronic System Design and Manufacturing (ESDM) and Food and Agro Business.

Resolution:-

After due consideration, Government is pleased to introduce following five schemes for the Manufacturing Sector to fulfill its stated objectives. These schemes will come into operation from the date of issue of this G.R. and shall remain in force for 5 (five) years.

1.0 Scheme: 1**Scheme of Interest Subsidy:-**

奖励投资企业的利息补贴

1.1 Definitions:-

- (a) **New Enterprise** means the unit which commences commercial production during the operative period of this policy and has obtained separate EM / IEM or Industrial license or registration from the competent authority.

(b) Micro, Small and Medium Enterprises (MSME)

A unit, which satisfies the conditions of Micro, Small and Medium Enterprises as per the definition under the MSME Development Act 2006 of the Government of India, as amended from time to time, and having acknowledgement of Entrepreneurs' Memorandum filed with respective District Industries Centre, will be termed as MSME. The units covered under para 1.1(a) and sectors mentioned in preamble and having cost of plant & Machinery of less than Rs. 10 crores will be considered as MSME.

- (c) **Large Industry** means the industrial unit which is intending to set up a manufacturing unit having a project cost up to Rs. 100 Crores and not covered under the MSME as 1.1(b) above.

(d) Existing Enterprise

Existing Enterprise means the units not covered under Para 1.1(a) above and has started commercial production prior to this Scheme.

(e) Expansion or Diversification

Existing units taking up expansion or diversification with investment of more than 50% in its existing gross fixed capital investment in land, Building, Plant and Machinery and assets used for the manufacturing of the products.

(f) Modernization/Technology Up-gradation

Existing units investing more than 25% in the cost of existing plant and machinery to upgrade technology by way of adopting a new technology/production process which result into improving quality of products, savings in energy/ water / raw materials and reduction in pollution.

1.2 Eligibility:-

All new/existing Enterprise as defined in Para 1 above will be eligible for availing incentives under this scheme. New Enterprise will also get benefit for one time expansion or diversification during the operative period of this scheme. Existing Enterprise will get benefit of expansion/ diversification / modernization / technology up-gradation during the operative period of this scheme. .

1.3 Quantum of assistance:-

中小微型企业 (MSME) 和投资10亿卢比以上的大型企业可分别享受7%和2%的利息补贴

- a. Graded interest subsidy for five years @7% for MSMEs and 2% for large Industries having an actual investment up to Rs.100.00 Crores.
- b. Maximum amount of interest subsidy per annum shall be Rs. 25 lakhs for MSMEs and Rs. 50 lakhs for large units.
- c. The Unit applying within one year from the date of first installment of loan disbursement shall become eligible. In case the application is submitted after one year from the date of disbursement of first installment, the incentive period and eligible amount shall be reduced proportionately from the date of first disbursement to the date of application. Thus the interest subsidy would not be eligible from the date of first disbursement of loan to date of application.
- d. This Scheme will be supplementary to the Government of India Scheme.

1.4 Conditions:-

- (a) The Unit shall observe pollution Control measures as prescribed by GPCB or other competent authority.
- (b) Unit shall remain in production for 5 years from the date of commercial production.
- (c) Unit shall have to furnish information regarding production, employment etc. whenever asked by the Government.
- (d) Sick units shall not get benefits under this category.
- (e) If the unit defaults in paying any Government dues, it shall not be eligible for assistance under this scheme.
- (f) Interest subsidy shall not be available for penal interest or other charges.

- (g) Units availing term loan from any bank/FI approved by RBI will be eligible. The amount of interest subsidy shall be paid directly to the Bank/FI with intimation to the unit.
- (h) If the unit becomes defaulter in repayment to Bank/FI, such default period will be deducted from the period of five years.
- (i) Disbursement of assistance will start only after the unit starts commercial production and eligible period of five years shall be considered from the date of first disbursement.
- (j) The assistance under the scheme shall be sanctioned and disbursed by District Industries Center for MSMEs and for large projects by Industries Commissioner office.

2.0

Scheme: 2

对核心基础设施的补贴

Assistance for Core Infrastructure:-

This assistance will be for enabling basic infrastructure facilities like development of internal roads, water distribution facilities, sewage collection and treatment, power distribution, communication facilities and such other facilities / services as may be required.

2.1

Definition:-

(a) **Private Institution**

Any Industry, Industrial Association or Institution registered under the Societies Act, Partnership Act or the Companies Act shall be eligible to avail assistance under the scheme.

(b) **Industrial Park**

An Industrial Park coming up in private area/GIDC Estate for the establishment of Industrial units in the focus sectors. The Industrial Park shall have a minimum of 25 industrial units.

(c) **Date of Project Completion**

Project shall be completed within 5 years from the date of approval of the project by the State Level Approval Committee (SLAC). Buildings, Infrastructure Facilities & Utilities should be completed within four (4) years from the date of approval of project by SLAC. On submission of valid reasons by the Developer, the SLAC may extend completion period by one year to complete buildings, infrastructure facilities, utilities.

(d) Core Infrastructure Facilities

Core Infrastructure facilities shall include cost for development of infrastructure such as, internal roads, power line, communication facilities, water distribution line and water augmentation facilities, sewage and drainage lines, effluent treatment and disposal facilities and other facilities as may be required in the Park. The expenditure incurred for the core infrastructure development, excluding the land cost, shall be considered.

私营企业建设工业园区内“核心基础设施”的费用可以享受50%的补贴，补贴上限为2亿卢比。

2.2 Quantum of assistance:-

(a) The new Industrial Park will be provided incentive of 50 % of total expenditure limited to Rs. 20 crores for Core infrastructure developed within the Industrial Park.

(b) The Developer of the Industrial Park and the first purchaser of Individual Unit shall be eligible for exemption on payment of Stamp duty and registration charge on purchase of land required for the project as approved by SLAC. However, subsequent transactions shall attract stamp duty and other charges as applicable at the prevailing rates.

2.3 Conditions:-

- (i) The incentive shall be for the development of Industrial Park suitable for setting up of minimum twenty five (25) Industrial units in at least an area of 100 acres. In the case of Food and Agri business the minimum area shall be 50 acres.
- (ii) Prior approval of SLAC is required before commencement of infrastructure facilities. Expansion or modification / modernization of existing Industrial Park / GIDC estate, shall not be eligible under this scheme.
- (iii) The Promoter/Developer of Industrial Park or a SPV constituted for the purpose shall maintain the park for minimum period of five years from the completion of the park. Otherwise the sanctioned /disbursed/ reimbursed amount shall be recovered as arrears of land revenue under the Land Revenue Laws.
- (iv) Failure to complete core Infrastructure Facilities & Utilities as mentioned in 2.1(c) within the period of four years from the time of possession of land shall attract recovery of stamp duty as per rules.

附件 43

2015年古吉拉特邦批准Valsad区
中小微型企业 (MSME) 投资项目
目清单

VG-2015**MSME - Approved Investment Intentions**District : **Valsad**

Sr.No.	Name of Company	Office Address
1	333Satyanarayan Plastics	Plot No. 4603, Plastic Zone. GIDC Sarigam,,Sarigam-396155,Umargam,Valsad
2	A R Industries	54. Damanganga Ind. Park,Karwad, Vapi,-Pardi,Valsad
3	A to Z Chemicals	Plot No. 910, Megha Fine Chemicals Lane,4th Phase GIDC VApi,-396195,Pardi,Valsad
4	A.1 Enterprise	C1-16A,GIDC,Pardi,, -396125,Pardi,Valsad
5	A.V. Cosmo Life Style	Plot no 1402/1A GIDC umbergaon,, -396171,Umargam,Valsad
6	A/C Technik Pvt. Ltd.	Plot No. 68/2, Phase-I,GIDC Vapi,-396195,Pardi,Valsad
7	A1 Titanium Equipments	525/525-1,New Gidc,Gundlav,, -396035,Valsad,Valsad
8	AAI - JEE Hardware	Plot No. 119/120 ,Exp Area ,New GIDC ., Umargam ,Dist -Valsad,, -396171,Umargam,Valsad
9	Aarti Cable & Compounds Pvt.Ltd	Indl.Plot No. 4501 & 4518 Sarigam Dist - Valsad,,Sarigam-396155,Umargam,Valsad
10	AARTI DRUGS LTD	211&213,GIDC,SARIGAM,Sarigam-396155,Umargam,Valsad
11	AARTI DRUGS LTD	PLOT NO-211-213,ROAD NO-2, GIDC, SARIGAM,Sarigam-Umargam,Valsad
12	Aarti Drugs Ltd	2902-04,2601 TO 05,GIDC SARIGAM,Sarigam-396155,Umargam,Valsad
13	Aarti Drugs Ltd.	Plot No. 2604-05 GIDC Sarigam, Dist -Valsad,,Sarigam-396155,Umargam,Valsad
14	Aarti Industries Limited (Amine Division)	Plot No 285,286/1A-1-322/12,Phase II,GIDC,Vapi,, -396195,,Valsad
15	Aarti Industries Limited (Custom Synthesis Division)	Plot No 22-C/1, Phase I,GIDC,VAPI,, -396195,,Valsad
16	Aarti Industries Limited (Organic Division)	Plot No 801/23,Phase III,GIDC,VAPI,, -396195,,Valsad
17	Aarti Industries Limited(Organic Division)	Plot No 801/23,Phase III,GIDC,Vapi,-396195,Pardi,Valsad
18	Abhilash K. Dhimmar	Ind. Plot No. 12/2 GIDC, Phase-1 Umargam ,Dist -Valsad,, -396171,Umargam,Valsad
19	Accurax Systems	Plot No.63, Expantoin Area,GIDC, Umbergoan,-396171,Umargam,Valsad
20	ACMC Spinning Mill	Survey No. 36 Paiki 11, 37/3,At Post Borlai,Boralai-396105,Umargam,Valsad

Aarti公司

附件 44

附件 44 — 翻译和说明

古吉拉特邦产业政策 2015—“产业激励计划”

P.220:

4. 适用性

本计划适用于新的工业企业，或者进行扩建的现有工业企业，并在本计划执行期内开始商业生产。

8. 资助金额

摘要：新设立的企业和有扩建项目企业可以享受为期 10 年的增值税返还。返还比例在 70%--90%之间，依据企业类别、所在地区和固定资产投资额这 3 项标准确定。

“次区” (taluka) 类别	适格的固 定资产投 资比例%	净 增 值 税 返 还 比例%	实 缴 政 府 的 净 增 值 税 比例%	补 贴 年 限
1	100%	90%	10%	10
2	80%	80%	20%	10
3	70%	70%	30%	10

古吉拉特邦产业政策2015—
“产业激励计划”

**Gujarat Industrial Policy 2015 -
Scheme for Incentive to Industries**

**Government of Gujarat
Industries & Mines Department
Resolution No.INC-102015-645918-I
Sachivalaya, Gandhinagar
Dated: 25/07/2016**

Read: Industrial Policy 2015 of Government of Gujarat

Preamble

Gujarat has always been at the forefront of economic growth in the country. It is one of the leading industrial states. Government of Gujarat has announced an ambitious Industrial Policy 2015, in January 2015, with the objective of creating a healthy and conducive climate for conducting business and augmenting the industrial development of the state. The Industrial Policy has been framed with the broad idea of enhancing industrial growth that empowers people and creates employment, and establishes a roadmap for improving the state's ability to facilitate business. Gujarat's development vision will continue to emphasize on integrated and sustainable development, employment generation, opportunities for youth, increased production and inclusive growth.

Make in India is a prestigious program of Government of India. The Industrial Policy 2015 of the Government of Gujarat envisages a focused approach on the Make in India program as the state's strategy for achieving growth. Gujarat is a national leader in 15 of the 25 sectors identified under the Make in India program, and is also focusing on 6 more sectors. Thus, with a strong base in 21 out of the 25 sectors under Make in India, Gujarat can take strong leadership in this prestigious program of the Government of India.

The Industrial Policy 2015 aims to encourage the manufacturing sector to upgrade itself to imbibe cutting edge technology and adopt innovative methods to significantly add value, create new products and command a niche position in the national and international markets. Creating forward and backward linkages

4. Applicability

This scheme shall be applicable to a new industrial unit, or an existing industrial unit that undertakes expansion, and which commences commercial production during the operative period of the scheme.

5. Time period for consideration of eligible fixed capital investment

In order to be eligible for incentive under this resolution, the industrial unit must have commenced commercial production during the operative period of the scheme.

The assets acquired and paid for from the date of coming into force of the Industrial Policy 2015 of the Government of Gujarat (i.e. on or after 1/1/2015) till the time period specified below shall be considered for determining the gross fixed capital investment and the eligible fixed capital investment.

1.	Ultra Mega Industrial Undertaking	24 months from the DOCP
2.	Mega Industrial Undertaking	18 months from the DOCP
3.	Large Industrial Undertaking	15 months from the DOCP
4.	Micro, Small or Medium Industrial Undertaking	12 months from the DOCP

DOCP: Date of Commencement of Production

6. Category-wise classification of talukas under the scheme and Ineligible Areas

Based on the existing investment in the large industrial projects in the talukas, the talukas are classified in categories as per Annexure-A.

If a project is located in the geographical limit of more than one taluka, then the taluka in which the project has the largest percentage of land area will be considered as the eligible category of taluka under the scheme.

An industrial undertaking located within the municipal corporation limits of Ahmedabad, Surat, Vadodara, Rajkot, Jamnagar and Bhavnagar will not be eligible for incentive under this resolution.

摘要：

新设立的企业和有扩建项目的企业可以享受为期10年的增值税返还。返还比例在70%--90%之间，依据企业类别、所在地区和固定资产投资额这3项标准确定。

7. Ineligible Industries

Ineligible industries means the industries listed in Annexure 'B' to this resolution. Ineligible industries shall not be eligible for incentive under this scheme.

Note 1 - An industrial undertaking that has availed any incentive for the same assets under any scheme of the state government, or any agency of the state government, shall not be eligible for incentive under this scheme.

Note 2 - An industrial undertaking that shifts to a new location by closing down, completely or partially, the original unit in the previous location will not be eligible for incentive under this scheme.

8. Quantum of Incentive

8.1 An eligible industrial undertaking will be eligible for incentive according to the classification of the project (Ultra Mega, Mega, Large, MSME), the category of the taluka, and the eligible fixed capital investment.

The percentage of eligible fixed capital investment entitled for incentive, the percentage of net VAT for reimbursement, and the period from the date of availment of incentive shall be as prescribed in the table below:

Table

Cate- gory of Taluka	% of eligible fixed capital investment entitled for incentive	% of Net VAT reimbursemen t to the unit	% of Net VAT to be paid to Government	Incentive period (no. of years)
1	100%	90%	10%	10
2	80%	80%	20%	10
3	70%	70%	30%	10

8.2 Net VAT incentive to be reimbursed to the industrial undertaking in one financial year will not exceed one-tenth of the total amount of eligible incentive, subject to a maximum amount in a financial year as below:

Classification of the Project	Amount (in Rs. crore)
1	2
Ultra Mega Industrial Unit	500

Mega Industrial Unit	400
Large Industrial Unit	150
Micro, Small or Medium Industrial Unit	50

In case of eligible period starting and ending in between a financial year, the ceiling limit for that financial year will be fixed in proportion to the annual eligible limit.

- 8.3** If the industrial undertaking availing incentive under this resolution is already manufacturing the same product in one or more existing industrial units in Gujarat owned by it or by its subsidiary, then the amount of net VAT paid by all such existing industrial units on the same product for five consecutive years commencing from the year in which the industrial undertaking avails incentive under this resolution shall not be lower than the average net VAT paid on the same product in the immediately preceding three financial years from the year in which the industrial undertaking avails incentive under this resolution.

If the amount of net VAT so paid by the existing industrial units in any of the five consecutive years is lower than the average net VAT paid in the immediately preceding three years from the year in which the industrial undertaking avails incentive under this resolution, then the amount of incentive availed under this resolution shall be reduced to that extent in the year in which the net VAT paid is lower.

9. Conditions for availing incentive

1. An industrial undertaking eligible for reimbursement of Net VAT shall be considered as a normal dealer under the Gujarat Value Added Tax Act, 2003 and the rules made thereunder. The incentive shall be available in the form of reimbursement only.
2. The eligible industrial undertaking will be allowed reimbursement of net VAT paid to the extent of rates as outlined under paragraph 8 of this resolution.



Annexure - A
to Industries & Mines Department Resolution No. INC-102015-645918-I
dated 25/07/2016
(refer paragraph 6 of the resolution)

Category of Talukas & Ineligible Areas					
Sr. No.	District	Category I	Category II	Category III	Ineligible Area
		Taluka	Taluka	Taluka	
1	Ahmedabad	Detroj-Rampura			Ahmedabad Municipal Corporation limits
2	Ahmedabad	Mandal			
3	Ahmedabad	Dhandhuka			
4	Ahmedabad		Bavla		
5	Ahmedabad		Dholka		
6	Ahmedabad		Viramgam		
7	Ahmedabad			Daskroi	
8	Ahmedabad			Ahmedabad City	
9	Ahmedabad			Sanand	
10	Ahmedabad	Dholera			
11	Amreli	Khambha			
12	Amreli	Bagasara			
13	Amreli	Savar Kundla			
14	Amreli		Amreli		
15	Amreli		Babra		
16	Amreli		Dhari		
17	Amreli		Kunkavav Vadia		
18	Amreli		Lathi		
19	Amreli		Jafrabad		
20	Amreli			Rajula	
21	Amreli	Lilia			
22	Anand	Anklav			
23	Anand	Borsad			

24	Anand	Sojitra			
25	Anand	Umreth			
26	Anand		Anand		
27	Anand		Petlad		
28	Anand		Tarapur		
29	Anand		Khambhat		
30	Arravalli	Bayad			
31	Arravalli	Dhansura			
32	Arravalli	Malpur			
33	Arravalli	Bhiloda			
34	Arravalli	Meghraj			
35	Arravalli		Modasa		
36	Banas Kantha	Dantiwada			
37	Banas Kantha	Deesa			
38	Banas Kantha	Lakhni			
39	Banas Kantha	Vadgam			
40	Banas Kantha	Amirgad			
41	Banas Kantha	Bhabhar			
42	Banas Kantha	Danta			
43	Banas Kantha	Deodar			
44	Banas Kantha	Kankrej			
45	Banas Kantha	Suigam			
46	Banas Kantha	Tharad			
47	Banas Kantha	Vav			
48	Banas Kantha	Dhanera			
49	Banas Kantha		Palanpur		
50	Bharuch	Netrang			
51	Bharuch		Amod		
52	Bharuch		Valia		
53	Bharuch		Jambusar		
54	Bharuch			Ankleshwar	
55	Bharuch			Bharuch	
56	Bharuch			Hansot	
57	Bharuch			Jhaghadiya	

58	Bharuch			Vagra	
59	Bhavnagar	Gariadhar			Bhavnagar Municipal Corporation limits
60	Bhavnagar	Jesar			
61	Bhavnagar	Palitana			
62	Bhavnagar	Umralla			
63	Bhavnagar	Vallabhipur			
64	Bhavnagar		Ghogha		
65	Bhavnagar		Sihor		
66	Bhavnagar		Mahuva		
67	Bhavnagar		Talaja		
68	Bhavnagar			Bhavnagar	
69	Botad	Botad			
70	Botad	Gadhada			
71	Botad	Ranpur			
72	Botad	Barwala			
73	Chhotaudaepur	Bodeli			
74	Chhotaudaepur	Naswadi			
75	Chhotaudaepur	Pavijetpur			
76	Chhotaudaepur	Sankheda			
77	Chhotaudaepur	Chhotaudepur			
78	Chhotaudaepur	Kawant			
79	Dahod	D'Baria			
80	Dahod	Dhanpur			
81	Dahod	Fatepura			
82	Dahod	Garbada			
83	Dahod	Limkheda			
84	Dahod	Sanjeli			
85	Dahod	Zalod			
86	Dahod	Dahod			
87	Dang	Ahwa			
88	Dang	Subir			
89	Dang	Waghai			
90	Devbhumi	Kalyanpur			

	Dwarka				
91			Bhanvad		
92				Khambhaliya	
93				Okha Mandal	
94	Gandhinagar		Dehgam		
95	Gandhinagar		Mansa		
96	Gandhinagar			Gandhinagar	
97	Gandhinagar			Kalol	
98	Gir Somnath	Gir Gadhada			
99		Talala			
100			Kodinar		
101			Patan Veraval		
102			Sutrapada		
103			Una		
104	Jamnagar	Dhrol			Jamnagar Municipal Corporation limits
105	Jamnagar	Kalavad			
106	Jamnagar	Jodiya			
107	Jamnagar		Jamnagar		
108	Jamnagar		Jamjodhpur		
109	Jamnagar			Lalpur	
110	Junagadh	Junagadh			
111	Junagadh	Mendarda			
112	Junagadh	Vanthali			
113	Junagadh	Visavadar			
114	Junagadh	Maliya Hatina			
115	Junagadh	Mangrol			
116	Junagadh		Bhesan		
117	Junagadh		Keshod		
118	Junagadh		Manavadar		
119	Junagadh			Junagadh City	
120	Kutchchh	Nakhatrana			
121	Kutchchh		Lakhpat		
122	Kutchchh	Rapar			



123	Kutchchh	Mandvi			
124	Kutchchh			Bhuj	
125	Kutchchh			Abdasa	
126	Kutchchh			Anjar	
127	Kutchchh			Bhachau	
128	Kutchchh			Gandhidham	
129	Kutchchh			Mundra	
130	Kheda	Galteshwar			
131	Kheda	Kapadvanj			
132	Kheda	Mahudha			
133	Kheda	Mehmedabad			
134	Kheda	Thasra			
135	Kheda	Vaso			
136	Kheda		Kathlal		
137	Kheda		Matar		
138	Kheda		Nadiad		
139	Kheda			Kheda	
140	Mahisagar	Lunawada			
141	Mahisagar	Virpur			
142	Mahisagar	Kadana			
143	Mahisagar	Santrampur			
144	Mahisagar	Khanpur			
145	Mahisagar		Balasinor		
146	Mehsana	Becharaji			
147	Mehsana	Jotana			
148	Mehsana	Kheralu			
149	Mehsana	Satlasana			
150	Mehsana	Unjha			
151	Mehsana		Mahesana		
152	Mehsana		Vadnagar		
153	Mehsana		Vijapur		
154	Mehsana		Visnagar		
155	Mehsana			Kadi	

156	Morbi	Maliya Miyana			
157	Morbi		Halvad		
158	Morbi		Tankara		
159	Morbi		Wankaner		
160	Morbi			Morbi	
161	Narmada	Dediyapada			
162	Narmada	Sagbara			
163	Narmada	Tilakvada			
164	Narmada	Garudeshwer			
165	Narmada		Nandod		
166	Navsari	Khergam			
167	Navsari	Chikhali			
168	Navsari	Vansda			
169	Navsari		Navsari		
170	Navsari		Gandevi		
171	Navsari		Jalalpor		
172	Panchmahal	Shahera			
173	Panchmahal	Morva (H)			
174	Panchmahal		Godhra		
175	Panchmahal		Kalol		
176	Panchmahal		Ghoghamba		
177	Panchmahal		Jambughoda		
178	Panchmahal			Halol	
179	Patan	Chanasma			
180	Patan	Harij			
181	Patan	Patan			
182	Patan	Radhanpur			
183	Patan	Sarswati			
184	Patan	Sami			
185	Patan	Sankheswar			
186	Patan	Santalpur			
187	Patan		Sidhpur		
188	Porbandar		Porbandar		

189	Porbandar	Kutiyana			
190	Porbandar		Ranavav		
191	Rajkot	Dhoraji			Rajkot Municipal Corporation limits
192	Rajkot	Jamkandorna			
193	Rajkot	Vichhiya			
194	Rajkot		Gondal		
195	Rajkot		Jasdan		
196	Rajkot		Jetpur		
197	Rajkot		Kotda Sangani		
198	Rajkot		Lodhika		
199	Rajkot		Paddhari		
200	Rajkot		Upleta		
201	Rajkot			Rajkot	
202	Sabarkantha	Poshina			
203	Sabarkantha	Vadali			
204	Sabarkantha		Himatnagar		
205	Sabarkantha		Idar		
206	Sabarkantha		Prantij		
207	Sabarkantha		Talod		
208	Sabarkantha	Khedbrahma			
209	Sabarkantha	Vijaynagar			
210	Surat	Umerpada			Surat Municipal Corporation limits
211	Surat		Bardoli		
212	Surat		Mahuva		
213	Surat		Mandvi		
214	Surat		Olpad		
215	Surat			Mangrol	
216	Surat			Choryasi	
217	Surat			Kamrej	
218	Surat			Palsana	
219	Surat			Surat City	
220	Surendranagar	Chuda			
221	Surendranagar	Lakhtar			

222	Surendranagar	Thangadh			
223	Surendranagar	Sayla			
224	Surendranagar	Dasada			
225	Surendranagar		Dhrangadhra		
226	Surendranagar		Limbdi		
227	Surendranagar		Muli		
228	Surendranagar		Wadhwan		
229	Surendranagar		Chotila		
230	Tapi	Nizar			
231	Tapi	Songadh			
232	Tapi	Uchchal			
233	Tapi	Kukarmuda			
234	Tapi	Dolvada			
235	Tapi		Valod		
236	Tapi		Vyara		
237	Vadodara	Dabhoi			Vadodara Municipal Corporation limits
238	Vadodara	Desar			
239	Vadodara		Shinor		
240	Vadodara			Karjan	
241	Vadodara			Padra	
242	Vadodara			Savli	
243	Vadodara			Vadodara	
244	Vadodara			Waghodia	
245	Valsad			Vapi	
246	Valsad		Dharampur		
247	Valsad		Kaparada		
248	Valsad			Pardi	
249	Valsad			Umargaon	
250	Valsad			Valsad	



Annexure – B**to Industries & Mines Department Resolution No. INC-102015-645918-I**
dated 25/07/2016**(refer paragraph 7 of the resolution)****Ineligible Industries**

1. Units located in Special Economic Zones;
2. Mining and quarrying;
3. Lignite and coal, coal and coke, extraction of minerals;
4. Extraction of crude petroleum or extraction of natural gas;
5. Regasification of LNG, transmission and distribution of natural gas, compression of natural gas (CNG);
6. Petroleum refinery;
7. Bottling of LPG and other gases;
8. Cement, Clinker and Grinder;
9. Soda Ash;
10. Manufacture of tobacco products, gutkha;
11. Electric power generation, except where it is captive electricity generation as part of an industrial complex;
12. Manufacturing of Beverages
 - Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials;
 - Manufacture of wines;
 - Manufacture of malt liquors and malt;
 - Manufacture of soft drinks; production of mineral waters and other bottled/pouched waters; production of aerated beverages;
13. Manufacture or sizing of wood; manufacture of furniture and products made from wood and cork, except where made from wood imported into the country;
14. Production of firewood and charcoal;
15. Manufacture of jewelry and related articles and manufacture of imitation jewelry and related articles falling under Group 321 of Division 32 of National Industrial Classification 2008 of the Central Statistical Organization, Government of India;



16. Decorticating, expelling, crushing, roasting, parching, frying of edible oilseeds, Mustard, Sunflower, Soyabean, Safflower, Kardi, Nizar, Palmoil, Coconut, Cottonseed etc., and refining, colouring/ decolouring and scanting of oil;
17. Solvent extraction of oil from edible seed/edible oil cake, processing and/or hydrogenation of edible oil;
18. Dairy milk powder and other manufactured products starting from milk, including pasteurization and sterilization of milk;
19. Cottage and Village Industries falling within the purview of Khadi and Village Industries Board, Khadi and Village Industries Commission and industries falling within the purview of Boards set up for coir, silk, handloom, handicrafts and units set up by self-employed workers and artisans etc. which are covered under separate schemes of assistance.

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附件 45

附件 45 — 翻译和说明

古吉拉特邦产业政策 2015— “中小微企业激励计划”

P.228:

2.0 项目 1——资本投资补贴

2.1 资本投资补贴金额

a. 在市政公司地区，补贴银行/金融机构贷款金额的 10%，最高金额为 150 万卢比。

b. 在（a）款以外地区，补贴银行/金融机构贷款金额的 15%，最高金额为 250 万卢比。

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3.0 项目 2——利息补贴

3.1 利息补贴金额

a. 在市政公司地区，补贴率为 5%，最高金额为 250 万卢比。

b. 在（a）款以外地区，补贴率为 7%，最高金额为 300 万卢比。

P.230:

4.0 项目 3——风险投资补贴

摘要：拥有“创新技术”对中小微企业可以从古吉拉特邦投资金融有限公司（GVFL）获得相当于项目费用 20% 的资本注入或贷款。此项补贴需要获得古吉拉特邦政府产业专员（Industries commissioner）的审批。

P.231:

5.0 项目 4——质量认证补贴

此项目补贴中小微企业获得质量认证，以在竞争性市场推出高质量的产品。

中小微企业可获得如下补贴。

a) 50%——安装“企业资源规划系统”（ERP）的费用；

- b) 50%——获取 ISO 认证的费用，包括咨询费
- c) 50%——获取 ISO、ISI、WHO-GMP、Hallmark 标志认证，以及其它印度或国际认证的费用
- d) 50%——的付给国际认证机构的费用以及用于认证的检测设备和机械的费用

P.232:

6.0 项目 5——技术引进费用补贴

“中小微企业”引进技术可以享受 50% 的费用补贴，上限为 500 万卢比。企业在与技术提供方签订意向书后，需获得邦政府产业专员（Industries commissioner）的审批后产能获得此项补贴。

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7.0 项目 5——专利申请费用补贴

- b. 专利申请费用的 75%，上限为 250 万卢比
- c. 补贴适用于付给专利律师、专利服务中心、专利注册的费用以及用于开发专利的设备。

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7.1 项目 6——节能节水费用补贴

企业从事节能节水活动可适用本项目下的补贴。

- a. 75% 的节能、节水审计费用，每项上限 5 万卢比
- b. 25% 的节能、节水设备费用，上限为 200 万卢比

P.233:

9.0 项目 8——补贴中小微企业通过“中小企业投资平台”融资

- a. 中小微企业通过“中小企业投资平台”融资
- b. 为鼓励中小微企业选择这一渠道，本项目提供补贴
- c. 补贴融资费用的 20%，上限为 50 万卢比

古吉拉特邦“中小微企业激励计划”

New Industrial Policy 2015
Scheme for assistance to Micro, Small
and Medium Enterprises. (MSMEs)

Government of Gujarat
Industries & Mines Department
Resolution No.SSI-102014-924840-CH
Sachivalaya, Gandhinagar
Dated: 19.1.2015

Read:

- (1) G.R. Ind. & Mines Dept. No. MSM/102009/57928/1 Dt. 27.2.2009
- (2) Govt. of Gujarat New Industrial Policy – 2015

Preamble

The Industrial Policy 2015 aims at promoting 'Gujarat' as a globally competitive and innovative industrial destination that stimulates sustainable development and inclusive growth. The primary mission of the Industrial policy includes proactive support for development of SMEs, value addition on local primary sources and increasing the share of Manufacturing in State GDP. The new Industrial Policy incorporates specific interventions for development of Small & Medium Enterprises which contribute significantly to the economy. A Task Force was constituted to review existing schemes under the 2009 Industrial Policy. Task Force analyzed impact of schemes, had discussions with Industries Associations and came out with suggestions for necessary modifications. Task force recommended to extend some more incentive to maintain competitiveness of MSME by modifying scheme in operation. The recommendations of the Task Force are in consultation to industries, **the Government decided to form a new assistance scheme for MSME sector to strengthen and to make them competitive globally as a part of Industrial policy 2015.**

Resolution

In view of the strategy under New Industrial Policy the Government is pleased to introduce a "Scheme for Assistance to Micro, Small and Medium Enterprises" which will come into force from dt. 1.1.2015 and will remain in operation for a period of five year.

1.0 Definitions

1.1 Micro, Small and Medium Enterprises (MSME):

An Enterprise, which satisfies the conditions of Micro, Small and Medium Enterprises as per the definition under the MSMED Act 2006 of the Government of India, as amended from time to time, and having acknowledgement of Entrepreneurs' Memorandum filed with respective District Industries Centre.

1.2 New Enterprise:

New enterprise means MSME, which has filed Entrepreneurs Memorandum and commences commercial production during the operative period of the Scheme.



1.3 Existing Enterprise:

Existing enterprise means MSME which has commenced commercial production before the date of announcement of the scheme.

1.4 Expansion or Diversification:

Existing or New enterprises carrying out expansion/diversification with an investment of more than 50% of (out of which minimum 60% investment should be in plant and machinery) its existing gross fixed capital investment on the date of initiating expansion/diversification and commencing production of said expansion/diversification during the operative period of the scheme.

Only one expansion/diversification will be eligible for assistance during the operative period of the scheme.

1.5 Modernization:

Existing MSMEs carrying out modernization by way of adopting new technology/production process and/or improving quality of products with an investment of more than 25% of its existing gross fixed capital investment in plant and machinery on the date of initiating modernization and commencing production of said modernization during operative period of the scheme shall be termed as modernization.

Only one modernization will be eligible for assistance during the operative period of the scheme.

1.6 MSME Service enterprise:

MSME service enterprise having an investment in equipment more than Rs. 5 lakh will be eligible for Interest subsidy

1.7 Gross Fixed Capital Investment:

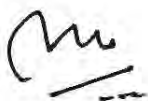
Gross fixed capital investment means the investment made in required building, plant and machinery and other related fixed assets required to manufacture end product.

1.8 Previous scheme

Previous scheme means a scheme of assistance to Micro, Small and Medium Enterprises (MSME) declared vide resolution no. MSM/10209/57928/I dated 27/02/2009

1.9 Pipeline enterprises:

The enterprise which have obtained first disbursement of term loan as effective step and could not start commercial production on or before 31/12/2014, shall be considered eligible as pipeline enterprise for incentive under previous scheme. Such enterprise should commence commercial production on or before 31/12/2015. However, the enterprise which had not obtained first disbursement on or before 31/12/2014 may opt for new scheme.



资本投资补贴

2.0 Scheme 1 – Assistance of Capital Investment Subsidy

2.1 Quantum of Capital Investment Subsidy

- a. Capital Investment Subsidy @ 10 % of loan amount disbursed by Bank/ Financial Institute with the maximum amount of Rs. 15 lakhs in Municipal Corporations areas.
- b. Capital Investment Subsidy @ 15 % of loan amount disbursed by Bank/ Financial Institution with the maximum amount of Rs.25 lakhs in the areas other than mentioned at (a) above.

2.2 Conditions for Capital Investment Subsidy:-

- a. Enterprise shall have to apply to concerned DIC either within one year from the date of first disbursement of loan or on the date of commencement of commercial production whichever is later.
- b. Enterprise which has obtained first disbursement of term loan on or before 31/12/2014, shall not be eligible for Capital Investment Subsidy under this scheme.
- c. Capital Investment subsidy will be paid only after commencement of commercial production of the enterprise.
- d. The enterprise will not be eligible for capital investment subsidy under this scheme if, term loan is sanctioned after one year from the date of commencement of commercial production.
- e. Total quantum of capital subsidy (State + Central) in any case shall not exceed the total loan amount disbursed by Bank/ Financial institution.
- f. Enterprise will have to remain in production for 5 years from the date of commercial production and if it fails to continue production for five years then amount of capital investment subsidy disbursed will be recovered as an arrears of land revenue.

摘要：“中小微企业”的新建项目和扩建、改造项目可以获得相当于贷款额10%--15%的投资赠款

3.0 Scheme 2 – Assistance for Interest Subsidy

利息补贴

3.1 Quantum of Interest subsidy

- a. Interest subsidy @ 5% with the maximum amount of Rs. 25 lakhs per annum for period of 5 year in Municipal Corporations areas.
- b. Interest subsidy @ 7% with the maximum amount of Rs. 30 lakhs per annum for period of 5 year for in the areas other than mentioned at (a) above.
- c. 1% additional interest subsidy to SC / ST entrepreneur, physically challenged entrepreneur, Women entrepreneur in manufacturing and service sector
- d. 1% additional interest subsidy to young entrepreneur below age of 35 years on the date of sanction of loan.

- e. Maximum rate of Interest subsidy to an enterprise will not be more than 9% & 7% where the rate of interest subsidy is 7% & 5% respectively
- f. **Only new MSME of Service sector** as listed in Annexure -1 will be eligible for Interest subsidy @5% with the maximum amount of Rs. 25 lakhs per annum for 5 years on the term loan of machinery and equipment anywhere in the state.

3.2 Conditions for Interest Subsidy:-

- a. Enterprise shall have to apply to concerned DIC either within one year from the date of first disbursement of loan or on the date of commencement of commercial production whichever is later.
- b. Enterprise shall opt for date of eligibility of interest subsidy either from the date of first disbursement of loan or from the date of commencement of commercial production.
- c. Late submission of application will be considered subject to deduction of late submission period after commercial production and deduction of proportionate amount of interest subsidy from maximum ceiling.
- d. Reimbursement of interest subsidy will be made only after commencement of commercial production of the enterprise.
- e. The enterprise will not be eligible for interest subsidy under this scheme if, term loan is sanctioned after one year from the date of commencement of commercial production.
- f. If the enterprise becomes defaulter in payment of interest or instalment of term loan to Bank/Financial institution as per guidelines of RBI, such default period will be deducted from the period of five years.
- g. Interest subsidy will not be available for penal interest or any other charges.
- h. Total quantum of interest subsidy (State + Central) in any case shall not exceed the total interest paid to Bank/ Financial institution
- i. Enterprise will have to remain in production for 5 years from the date of commercial production

3.3 Conditions applicable to Capital Investment subsidy and Interest subsidy (Scheme 1 & 2) :-

- a. Loan sanctioned by Bank or Financial Institution as per RBI guidelines will be eligible for any incentive under this resolution. Loan sanctioned by Non-Banking Financial Institutes will not be eligible for any incentive under this resolution.
- b. The enterprise that has availed assistance under this scheme will not be entitled to avail benefit under any other scheme of State Government, unless and otherwise specified under that scheme.
- c. For the purpose of assistance under this resolution, the investment made in the state of Gujarat shall be clubbed to decide the status of MSME.



- d. Enterprise shall have to furnish information regarding production, sales, turnover, and employment etc. annually to concerned DIC before end of September.
- e. Enterprise will have to observe pollution Control measures as prescribed by GPCB or other competent authority.
- f. The enterprise shall have to obtain NOC from Municipal corporation for doing business, if enterprise is located in the area of Municipal corporation
- g. Enterprise will have to employ at least 85% of the total employment and 60% of supervisory and managerial staff from local persons.
- h. Enterprise has to give undertaking to confirm that he has paid all Government dues on his letter head signed by authorized signatory.
- i. Enterprise can avail benefit under such schemes of Government of India, if any.

4.0 Scheme-3 Assistance for Venture Capital

风险投资补贴（对拥有“创新技术”的中小微企业注入资本或提供贷款）

摘要：
拥有“创新技术”对中小微企业可以从古吉拉特邦投资金融有限公司（GVFL）获得相当于项目费用20%的资本注入或贷款。此项补贴需要获得古吉拉特邦政府产业专员（Industries commissioner）的审批。

- a. The entrepreneur setting up an MSME with innovative technology will be assisted to raise promoter contribution in the form of equity or loan through GVFL with following terms.
- b. The entrepreneur shall apply to Industries commissioner along with project details of innovative technology.
- c. The GVFL will consider extending support to such entrepreneur to formulate the project and preparation of project report.
- d. Industries commissioner will appoint a technical committee to scrutinize the proposal in consultation with GVFL.
- e. GVFL will appraise the project and extend support to get loan from commercial bank.
- f. The assistance as promoter's contribution will be @ 20% of project cost maximum upto Rs.50 lakhs.
- g. GVFL will release this assistance from the fund placed at disposal of GVFL by Industries commissioner.
- h. GVFL will create a separate fund for this scheme.
- i. The assistance for Venture Capital through GVFL would be subject to specific guidelines to be worked out and get approved

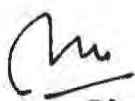
5.0 Scheme 4 Assistance for Quality Certification

质量认证补贴

The scheme is to extend support to MSME to get quality certification to introduce quality product in competitive market.

MSME as defined at 1.1 in the manufacturing sector will be eligible for following assistance.

- a) 50% of the capital cost for installing the Enterprise Resource Planning (ERP) system of approved ERP service provider by Industries Commisionerate, subject to a maximum amount of Rs. 50,000/-
- b) 50% of all charges including consultancy fee upto a maximum amount of Rs. 50,000 paid for obtaining ISO certification.
- c) 50% of all charges upto a maximum amount of Rs. 5 lakhs paid for obtaining of each certification for ISI/WHO-GMP/Hallmark certifications & other national/International certification approved by Quality Council of India.
- d) 50% of fee payable to Recognized International Certification Authority and 50% cost of testing equipment and machinery required for that certification, totaling upto maximum amount of Rs. 10 lakhs.
- e) The cost for certificate will include:-Fees charged by certification agency(excluding travel, hotel & surveillance charges)
- f) Cost of testing equipment as required for certifications
- g) Calibration charges of equipment
- h) MSME will not be eligible if any certification referred at (a) to (e) above are required as part of statutory provision.
- i) This Quality certification scheme will be supplementary to such scheme of Government of India. However, in no case total assistance from GOG and GOI should exceed more than actual expenditure incurred by MSME for said purpose.
- j) The testing equipment purchased after the issuance of Quality certificate shall not be eligible for assistance.
- k) Expenditure incurred for renewal of certificate shall not be eligible for assistance under the scheme.



6.0 Scheme -5 Assistance for Technology Acquisition

技术引进费用补贴

“中小微企业”引进技术可以享受50%的费用补贴，上限为500万卢比。企业在与技术提供方签订意向书后，需获得邦政府产业专员 (Industries commissioner) 的审批后产能获得此项补贴。

- Assistance for acquisition of appropriate technology from recognized institution by MSME for its product/ process during the operative period of the scheme will be provided by way of 50% of the cost payable subject to a maximum of Rs. 50 lakh, including royalty payment for first two year.
- MSME shall have to obtain prior approval of Industries commissioner after signing MOU with Technology provider.
- Assistance will be available to set up a New Enterprise with new technology. Existing enterprise will also eligible for new product or for improvement of production process.
- Assistance will not be eligible for purchase of any plant and machinery or equipment.

7.0 Scheme-6 Assistance for Patent Registration

专利申请费用补贴

申请专利可以享受75%的费用补贴。律师费与设备费用等均在补贴范围之内。

- Individual/ any legal entity will be eligible for assistance under the scheme.
- 75% of cost /expenditure incurred subject to maximum Rs.25 lakhs for obtaining Patent registration of developed product
- Fees paid to patent attorney, patent service center, patent registration and patent equipment purchased to develop patent will be eligible as cost/expenditure (excluding travel, hotel charges) for obtaining patent registration.
- Assistance will be disbursed after the publication/notification of the patent.
- Applicant shall have to submit application within one year from the date of publication/notification of the patent.
- Application submitted after one year from the date of publication/notification will not be eligible for assistance

节能节水费用补贴

7.1 Scheme-7 Assistance for saving in consumption of Energy and Water

The existing as well as new enterprise taking action for saving in consumption of Energy and Water will be eligible for assistance under this scheme

“中小微企业”可以享受：1) 75%的节能、节水审计费用，每项上限5万卢比；2) 25%的节能、节水设备费用，上限为200万卢比

- 75% cost of energy/water audit conducted by a recognized institution/ consultant subject to maximum Rs. 50,000/- for each will be reimbursed once during the operative period of the scheme
- 25% of cost of equipment recommended by the Auditing authority subject to maximum Rs. 20 lakhs one time assistance will be eligible during the operative period of the scheme.
- The assistance on cost of equipment will be eligible subject to the condition that saving in energy / water minimum by 10% of average monthly consumption of previous 12months before audit.
- Even after taking all steps as mentioned above for efficient use of energy/water, if consumption is increasing with reference to increase in production than such claim will be examined separately by the committee to be constituted by Industries commissioner

中小企业投资平台费用补贴

9.0 Scheme 8 Assistance to SME for raising Capital through SME Exchange

- a. Under the new guidelines of SEBI, MSME can raise equity capital through SME exchange.

为鼓励中小微企业通过“中小企业投资平台”（SME Exchange）融资，古吉拉特邦政府对相关费用提供20%的补贴

- b. To encourage MSME to opt for this route, assistance will be provided under this scheme.
- c. 20% expenditure incurred on raising of fund through SME maximum upto Rs 5 lakhs one time after successful raising of equity as per approved scheme by SME during the operative period of the scheme

10.0 Scheme-9 Assistance for reimbursement of CGTMSE fees

- a. Government of India has issued instructions to financial institutions to sanction Collateral free loans upto Rs.1 cr. by charging addition fee on such loans
- b. It has been decided to extend support to Women Entrepreneurs, SC/ ST & physically challenged entrepreneurs under this scheme. Banks/ Financial institutions are charging Service fees as under Annual Service fees: 1st Year – 1.5% maximum 2nd Year onwards – 0.75% maximum
- c. Assistance as reimbursement @ 100% annual Service fees paid to Bank/financial Institution by Women entrepreneurs, SC/ ST & physically challenged entrepreneurs for availing of collateral free term loan under CGTMSE, for the period of five year.

11.0 Scheme-10 Rehabilitation of Sick enterprises

- a. MSME Sick Industrial enterprise satisfying the criteria of Sick enterprise as per the RBI guidelines will apply to Industries Commissionerate for Sick Enterprise registration.
- b. Industries Commissioner will scrutinize the application on the basis of the balance sheets.
- c. After scrutiny of the application sick enterprise registration will be issued.
- d. This registration issued by Industries Commissioner shall only indicate that the enterprise is sick as per RBI guideline and does not qualify for any assistance or OTS from State Government. However the sick enterprise may be assisted by banks/financial institutions as per their prevailing policy.
- e. For preparing the diagnostic report from expert/ expert agency and expenditure thereof will be reimbursed @50% of cost of Draft Rehabilitation Scheme as assistance subject to maximum of Rs. 1 lakh to sick enterprise.

附件 46

附件 46 — 翻译和说明

古吉拉特邦产业政策 2015— “中小微企业激励计划”

P.237:

3.0 项目 2

参加印度以外国际展览费用补贴

- I. 资助制造业部门的中小微企业参加印度以外的国际商展：
- II. 补贴 50%——展位租费、产品手册和展示材料的费用、上限为 40 万卢比。
- III. 企业在本项目执行期间最多可获得 3 次补贴。
- IV. 以报销形式补贴。

古吉拉特邦“市场拓展资助计划”

**New Industrial Policy 2015
Schemes for Market
Development Assistance**

**Government of Gujarat
Industries & Mines Department
G.R.No. GFC-102014-923625-P
New Sachivalaya, Gandhinagar
Dated:27.2.2015**

Read: -

- 1) G.R. Ind. & Mines Dept. No. MSM-102009-57928-I Dt. 27.2.2009
- 2) Gujarat Industrial Policy – 2015

Preamble:-

The Industrial Policy 2015 aims at promoting ‘Gujarat’ as a globally competitive and innovative industrial destination that stimulates sustainable development and inclusive growth. The primary mission of the Industrial policy includes proactive support for development of MSME through technological up-gradation, Quality product and market Development Initiatives of Manufacturing in State GDP.

There are more than 200 trade fairs (International and National recognized), that takes place in India in sectors related to Industries and machinery manufacturing. The machinery manufacturer industries are not able to explore business opportunities to maximum potential and participate in various International, National and State level exhibition/ Seminars related to manufacturing sector. Looking to the opportunity of the machinery manufacturer industries of Gujarat both for Domestic and International market, the Industrial policy 2015 provides for extending support to promote manufacturing sector with an integrated approach for the overall development of the State.

Resolution:-

In view of the strategy under New Industrial Policy the Government is pleased to introduce a “**Scheme for Market Development Assistance**” which will come into force from the date 1.1.2015 and will remain in operation for a period of five years.

1.0 Definitions:-

1.1 Micro, Small and Medium Enterprises (MSME):

An Enterprise , which satisfies the conditions of Micro, Small and Medium Enterprises as per the definition under the MSMED Act 2006 of the Government of India, as amended from time to time, and having acknowledgment of Entrepreneurs' Memorandum EM part II for manufacturing activity filed with respective District Industries Center.



2.0 Scheme – 1:

Assistance to MSME manufacturing sector participation in the Exhibition through Industries Association/Federation/Chambers

1. The assistance will be provided by way of reimbursement to Chamber of Commerce & Industries/ Industries Associations for participation in industrial exhibition for representing group of minimum 5 MSME member units as mentioned below;
 - (a) State Level exhibition– assistance @ 60% of rent paid for or Rs. 5 lakhs, whichever is less
 - (b) National Level exhibition– assistance @ 60% of rent paid for or Rs. 7 lakhs, whichever is less
 - (c) International Level exhibition– assistance @ 60% of rent paid for or Rs. 10.0 lakhs, whichever is less
2. Prior approval of GM/DIC will be required to avail benefit under scheme.

2.1 Eligibility:-

The Chamber of Commerce & Industries, Industries Associations, Federation of industries and such other Industries Associations representing the interest of manufacturing sector would be eligible.

3.0 Scheme – 2 :

参加印度以外国际展览费用补贴

Assistance for participation in International Trade Fair outside India

中小微企业参加国际展览的展位、产品手册和展示材料费用可以获得50%的补贴，上限为40万卢比。

- I. Assistance to MSME enterprises of manufacturing sector for participation in International Trade Fair outside India:
- II. Assistance @50% for rent of stall or space, cost of product literature and display material subject to maximum Rs. 4 lakhs. However, assistance for product Literature and display material cost shall not exceed Rs. 50,000/-per participation.
- III. Enterprise will be entitled for maximum three times during operative period of the scheme.
- IV. The assistance would be by way of reimbursement.

3.1 Eligibility:-

- I. MSME of manufacturing sector as defined in 1.1 will be entitled to avail assistance under different schemes separately or in combination with Govt. of India schemes.
- II. MSME may avail benefits of GoI scheme for such components for which assistance is not availed under GoG scheme or vice versa.

- III. The enterprise that has received assistance under this scheme will not be entitled to avail benefit of any other State Government Scheme for the same component/purpose, unless specifically specified otherwise under that scheme.
- IV. The total quantum of assistance under both the State & Central Government Scheme would be limited to actual expenditure.
- V. Assistance will only be available for participation in exhibition approved by the Committee.

4.0 Scheme – 3:

Assistance to Organizers for organizing industrial exhibitions in Gujarat

0. Assistance will be provided @ 60% of Bill of electricity consumption during the exhibition period including electricity consumption during pre-preparation period.
1. Prior approval of Industries commissioner would be required to avail benefit under the scheme.

4.1 Eligibility:-

1. Organizer means any Industries association, federation of Industries associations, chamber of commerce & Industries organizing such exhibition in the interest of manufacturing sector who organize Industrial exhibition with prior approval of Industries Commissioner.
2. Assistance in the form of reimbursement would be provided on basis of actual expenditure incurred by the organizers.

5.0 State Level Implementation Committee:-

- 5.1 A Committee consisting of following members is constituted for sanction of assistance and for approval of exhibitions for eligibility under the resolution.

Industries Commissioner	Chairman
Managing Director, indext-b	Member
Additional Ind. Commissioner (Ext.)	Member
Financial Advisor, Industries & Mines Dept.	Member
Deputy Secretary, Industries & Mines Dept.	Member
President, Gujarat Chamber of Commerce and Industry	Member
Joint/ Dy. Commissioner of Industries	Member-Secretary

- 5.2 Proposal under scheme 1 will be sanctioned & disbursed by General Manager, District Industries Centre (DIC) while scheme 2 & 3 will be approved by SLIC and disbursed by General Manager DIC.

附件 47

附件 47 — 翻译和说明

马哈拉施特拉邦“一揽子激励计划”2013

P.243-247:

4.3 中小微企业的产业促进补贴

(1) 新建和扩建的中小微企业有资格获得产业促进补贴

.....

4.4 大型企业的产业促进补贴

新建和扩建的大型企业有资格获得产业促进补贴

.....

4.5 利息补贴

除 A 类地区以外的全部新建中小微企业均有资格获得利息补贴。

4.6 免征电力税

C、D、D+类地区、无工业地区、纳萨尔主义影响地区的全部新建企业均在 15 年内免征电力税。

4.7 免除印花税

C、D、D+类地区、无工业地区、纳萨尔主义影响地区的新建和扩建企业（包括大型和超大型项目）免征印花税。

4.8 电价补贴

适格的中小微企业可获得电价补贴。

4.9 增强中小微企业和大型企业的激励措施

对中小微企业和大型企业实施以下激励措施，以促进质量竞争力，研发，技术升级，水和能源节约，清洁生产措施和信用评级 -

（A）投资新建或扩建项目的中小微型企业（MSME）可以享受以下补贴：

（1）5%的技术升级设备费用，上限为 25 万卢比；

(2) 75%的质量认证费用，上限为 10 万卢比；

(3) 25%的清洁生产设备费用，上限为 5 万卢比；

(4) 75%的专利注册费用，上限为：印度专利—100 万卢比，
国际专利—200 万卢比。

(B) 所有类别地区的中小微型企业 (MSME) 可以享受 75%的信用评级费用补贴，上限为 4 万卢比。

(C) 所有类别地区的新建或扩建的中小微型企业和大型企业可以享受：

(1) 75%的节水审计费用，上限为 1 万卢比；

(2) 75%的节能审计费用，上限为 2 万卢比；

(3) 50%的节水设备费用，上限为 5 万卢比；

(4) 50%的节能设备费用，上限为 5 万卢比。

5.0 对大型和超大型项目的激励措施

大型项目和超大型项目的奖励数额由马哈拉施特拉邦政府布政司主持的最高权力委员会根据具体情况决定。然而，由马哈拉施特拉首席部长担任主席的内阁工业分委员会将有权颁布定制的一揽子激励措施，甚至为著名的大型项目/超大型项目提供特殊/额外奖励。

**马哈拉施特拉邦
“一揽子激励计划” 2013**

Package Scheme of
Incentives - 2013

**Government of Maharashtra
Industries, Energy and Labour Department
Government Resolution No.: PSI -2013/ (CR- 54)/IND-8**

Mantralaya, Mumbai - 400 032,

Date: 1st April 2013.

Read –

Government Resolutions of Industries and Labour Department,

1. No. IDL-7064/IND-I, dated the 25/09/1964,
2. No. IDL-7069/IND-I, dated the 02/04/1969,
3. No. IDL-7069/IND-I, dated the 10/03/1970,
4. No. IDL-7073/34605/IND-I (B), dated the 23/10/1973,

Government Resolutions of Industries, Energy and Labour Department

5. No. IDL-7076/6212/(5)/ IND-8, dated the 18/01/1977,
6. No. IDL-7076/48287/(295) / IND-8, dated the 17/09/1977,
7. No. IDL-7079/81133/(1925)/ IND-8, dated the 18/10/1979,
8. No. IDL-7079/(2043)/ IND-8, dated the 05/01/1980,
9. No. IDL-7079/95227/(2540)/ IND-8, dated the 11/8/1980,
10. No. IDL-7082/(3559)/IND-8, dated the 05/07/1982,
11. No. IDL-1082/(4096)/IND-8, dated the 31/03/1983,
12. No. IDL-1082/(4077)/IND-8, dated the 04/05/1983,
13. No. IDL-1088/(6612)/IND-8, dated the 25/03/1988,
14. No. IDL-1087/(6245)/IND-8, dated the 21/07/1988,
15. No. IDL-1088/(6603)/IND-8, dated the 30/09/1988,
16. No. IDL-2188/(11324)/IND-14, dated the 08/11/1988,
17. No. IDL-1088/(7018)/IND-8, dated the 31/01/1989,
18. No. IDL-1088/(7056)/IND-8, dated the 22/02/1989,
19. No. IDL-1093/(8889)/IND-8, dated the 07/05/1993,
20. No. IDL-1093/(9378)/IND-8, dated the 06/07/1994,
21. No. IDL-1095/(10092)/IND-8, dated the 03/01/1996,
22. No. IDL-1096/(13251)/IND-8, dated the 12/03/1997,
23. No. IDL-1096/(13211)/IND-8, dated the 20/06/1997,
24. No. IDL-1097/(13563)/IND-8, dated the 27/11/1997,
25. No. IDL-1097/(13637)/IND-8, dated the 28/11/1997,
26. No. IDL-1097/(13478)/IND-8, dated the 29/11/1997,
27. No. IDL-1097/(13385)/IND-8, dated the 17/01/1998,

1.2 Coverage under the PSI - 2013 :-

The following categories of Eligible Industrial Units in the Private Sector, Co-operative Sector, Central Public Sector, State Public Sector/ Joint Sector shall be eligible to be considered for incentives under the PSI- 2013 :-

- i) Industries listed in the First Schedule of the Industries (Development and Regulation) Act, 1951, as amended from time to time
- ii) Manufacturing Enterprises as defined in the Micro, Small and Medium Enterprises Development Act, 2006. (MSMED Act, 2006)
- iii) Information Technology Manufacturing Units registered with the Directorate of Industries or the Maharashtra Industrial Development Corporation (MIDC) or the Development Commissioner, Santacruz Electronic Export Processing Zone (SEEPZ) or Software Technology Parks of India (STPI) in the State.
- iv) Bio-technology Manufacturing Units as specified by the Government from time to time, which are outside the purview of any registering authority mentioned above.
- v) Cold Storages
- vi) Mechanized Food/Agro Processing Industries in the following sectors:
 - Dairy, Fruit and Vegetable Processing.
 - Grain Processing.
 - Fish Processing.
 - Consumer foods including Packed foods.
 - Non alcoholic beverages from fruits and vegetables.
- vii) Central Public Sector Units which satisfy the qualifying criteria as defined in Para No.2.2.(iii) given below.

1.3 Classification of Areas for PSI-2013 :-

For the purposes of the PSI- 2013, detailed talukawise classification of different areas of the State as Group, A /B/ C/ D/ D + etc., on the basis of their level of industrial development shall be as given in Annexure-I to this G.R. where -

- (i) **Group A:** Denotes Industrially developed areas
- (ii) **Group B:** Denotes Areas where some industrial development has taken place, but are less developed than the areas under Group A.
- (iii) **Group C:** Denotes Areas, which are less developed than those covered under Group B.

Provided that -

- a) The incentives at Para No. 4.9 will also be available to MSME and Large Scale Units in Group A and B areas as well.
- b) The total quantum of incentives for the food /agro processing units covered in Para No. 1.2 (vi) will be 10% over and above the limits mentioned above and such units will get one more year of eligibility to avail of the incentives.

4.2 Expansion /Diversification Units: Existing/New Micro, Small and Medium Manufacturing Enterprises, LSI (including Manufacturing IT/BT) Units, qualifying as Expansion/Diversification Units, will also be eligible to get the Incentives for Expansion /Diversification, equivalent to 75% of the incentives admissible for New Units. The eligibility period for availing of the incentives will however be reduced by one year in case of Expansion/Diversification Units.

Example: For example, if an Eligible New Micro, Small and Medium Manufacturing Enterprise located in D area has obtained EC and its date of commencement of commercial production is 09/10/2013, the Eligible unit will be entitled to Industrial Promotion Subsidy, Interest Subsidy, Power Tariff Subsidy, etc all taken together up to a maximum of 70% of its eligible investment for 10 years from 01/11/2013. In addition, the Unit will also be eligible for exemption from payment of Stamp Duty during the Investment period and Electricity Duty exemption for a period of 10 years .

If the Unit in above example is an Expansion / Diversification Unit, then the maximum quantum of incentives in the above example will be 52.5% of its eligible investment and the Eligibility period will be 9 years (Except Electricity Duty exemption).

4.3 Industrial Promotion Subsidy (IPS) for MSMEs -

中小微企业的产业促进补贴

- (1) The eligible New/Expansion Micro, Small and Medium Manufacturing Enterprises, which are set up in different parts of the State, will be eligible for Industrial Promotion Subsidy (IPS) as follows.

Sr. No.	Taluka/Area Classification	The quantum of Industrial Promotion Subsidy Every Year
1)	Naxalism Affected Area	VAT on local sales minus Input Tax Credit (ITC) or zero whichever is more + CST payable +

Government Resolution No.: PSI -2013/ (CR- 54)/IND-8

Sr. No.	Taluka/Area Classification	The quantum of Industrial Promotion Subsidy Every Year
		100% of ITC
2)	No Industries District	VAT on local sales minus ITC or zero whichever is more + CST payable + 75% of ITC
3)	Entire Vidarbha and Marathwada (Other than Sr. No. 1 & 2.)	VAT on local sales minus ITC or zero whichever is more + CST payable + 65% of ITC
4)	Group D+ Taluka (Other than Sr.No.1 and 3)	VAT on local sales minus ITC or zero whichever is more + CST payable + 50% of ITC
5)	Group D Taluka (Other than Sr.No.1and 3)	VAT on local sales minus ITC or zero whichever is more + CST payable + 40% of ITC
6)	Group C Taluka	VAT on local sales minus ITC or zero whichever is more + CST payable + 30% of ITC
7)	Group B Taluka	VAT on local sales minus ITC or zero whichever is more + CST payable + 20% of ITC

4.4 Industrial Promotion Subsidy for Large Scale Industries -

大型企业的产业促进补贴

The eligible New/Expansion Large Scale Manufacturing Units, which are set up in different parts of the State, will be eligible for Industrial Promotion Subsidy (IPS) as follows -

Sr. No.	Taluka/Area Classification	The Industrial Promotion Subsidy Every Year
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Government Resolution No.: PSI -2013/ (CR- 54)/IND-8

Sr. No.	Taluka/Area Classification	The Industrial Promotion Subsidy Every Year
1)	Naxalism affected area	100% VAT on local sales minus Input Tax Credit (ITC) or zero whichever is more + CST payable
2)	No Industries Districts, Vidarbha and Marathwada	90% VAT on local sales minus ITC or zero whichever is more + CST payable
3)	Group D+ Taluka (Other than Sr. No. 1 and 2)	80% VAT on local sales minus ITC or zero whichever is more + CST payable
4)	Group D Taluka (Other than Sr. No. 1 & 2)	70% VAT on local sales minus ITC or zero whichever is more + CST payable
5)	Group C Taluka	60% VAT on local sales minus ITC or zero whichever is more + CST payable

4.5 Interest Subsidy -

利息补贴

All eligible new Micro, Small and Medium Manufacturing Enterprises in areas other than Group "A" will be eligible for interest subsidy. The Interest Subsidy will be payable only on the interest actually paid to the Banks and Public Financial Institutions on the amount of term loans taken for acquisition of Fixed Assets. The amount of interest subsidy will be calculated @ effective rate of interest, after deducting the interest subsidy receivable from any institution or under any Govt. of India Scheme and the penal/compound interest or 5 % per annum, whichever is less. The quantum of interest subsidy payable every year will not exceed the bills paid for electricity consumed during the relevant year.

4.6 Exemption from Electricity Duty -

免除电力税

All Eligible New Units in Group C, D, and D+ areas and No-Industry District(s) and Naxalism affected Area will be exempted from payment of Electricity Duty during eligibility period not exceeding 15 years. In Group A and B areas, 100% Export Oriented

Units (EOUs), Information Technology Manufacturing Units and Bio-Technology Manufacturing units will also be exempted from payment of Electricity Duty for a period of 7 Years. Necessary Notification under the provisions of the Electricity Duty Act 1958 will be issued separately by the Energy Department.

4.7 Waiver of Stamp Duty

免除印花税

New Units as well as Units undertaking Expansion/ Diversification (including Mega and Ultra Mega Projects) will be exempted from payment of Stamp duty during the Investment period in Group "C, D, D+ Talukas, No Industry Districts and Naxalism affected areas. However, in Group A and B areas, stamp duty exemption would be available as given below:

- ≠ BT Manufacturing and IT Manufacturing Units in Public Parks : 100%
- ≠ BT Manufacturing and IT Manufacturing Units in Private Parks : 75%
- ≠ Mega Projects - 50% for first conveyance deed only

Explanation: Eligible New/Expansion Units of PSI-2007 will also be eligible for Stamp Duty Exemption during their investment period.

Necessary Notification under the provisions of the Bombay Stamp Act 1958 will be issued separately by the Revenue & Forest Department.

4.8 Power Tariff Subsidy

电价补贴

Eligible New Micro, Small and Medium Enterprises (MSME) will be eligible for power tariff subsidy. The subsidy will be to the tune of Rs 1/- per unit for the Units located in Vidarbha, Marathwada, North Maharashtra and the Districts of Raigad, Ratnagiri and Sindhudurg in Kokan Region and Rs 0.50 per unit for the Units in other areas of the State for a period of 3 years from the date of commencement of commercial production, for the energy consumed and paid. The Units in Group "A" areas will however not be eligible for this incentive.

4.9 Incentives for Strengthening MSMEs and LSIs

The followings incentives shall be admissible to the MSMEs and LSIs so as to promote Quality Competitiveness, Research & Development, Technology Upgradation, Water & Energy Conservation, Cleaner Production Measures and Credit Rating -

- (A) New MSMEs and Expansion thereof in all categories of areas will be eligible for following incentives -

投资新建或扩建项目的中小微型企业 (MSME) 可以享受以下补贴：

- (1) 5%的技术升级设备费用，上限为25万卢比；(2) 75%的质量认证费用，上限为10万卢比；
(3) 25%的清洁生产设备费用，上限为5万卢比；(4) 75%的专利注册费用，上限为：印度专利—100万卢比，国际专利—200万卢比。

中小微型企业 (MSME) 还可以享受75%的信用评级费用补贴，上限为4万卢比。

- (i) 5% subsidy on capital equipment for Technology Up –gradation, subject to a maximum of Rs.25 lacs
- (ii) 75 % subsidy on the expenses incurred on quality certification limited to Rs. 1 Lakh .
- (iii) 25% subsidy on capital equipment for cleaner production measures ,limited to Rs.5 Lakhs
- (iv) 75 % subsidy on the expenses incurred on patent registration limited to Rs. 10 Lakh for the National patents and Rs. 20 lakh for the International patents.

(B) Incentives for Credit Rating of MSMEs in all categories of areas -

75% of the cost of carrying out Credit Rating by Small Industries Development Bank of India/ Government accredited Credit Rating Agency, limited to Rs. 40,000.

(C) New MSMEs, LSI and Expansion thereof will be eligible for the following incentives in all categories of areas -

- (1) 75%的节水审计费用, 上限为1万卢比;
- (2) 75%的节能审计费用, 上限为2万卢比;
- (3) 50%的节水设备费用, 上限为5万卢比;
- (4) 50%的节能设备费用, 上限为5万卢比。

- (i) 75% of cost of water audit limited to Rs. 1.00 lakh.
- (ii) 75% of cost of energy audit limited to Rs. 2.00 lakh.
- (iii) 50% of the cost of Capital Equipment under the measures to conserve/recycle water, limited to Rs. 5 lakh
- (iv) 50% of the cost of Capital Equipment for improving energy Efficiency, limited to Rs. 5 lakh.

4.10 Incentives for Units coming up in Naxalism affected Talukas

New/Expansion Units, setting up manufacturing industrial facilities in Naxalism affected Talukas (Annexure – II) and employing at least 75 % local persons from the Naxalism affected areas will be eligible for incentives .

对大型和超大型项目的补贴

5. INCENTIVES FOR MEGA PROJECTS/ ULTRA MEGA PROJECTS

The quantum of incentives for Mega Projects and Ultra Mega Projects shall be decided by the High Power Committee under the chairmanship of the Chief Secretary, Government of Maharashtra on a case to case basis. However the Cabinet Sub Committee for Industry, under the chairmanship of the Chief Minister of Maharashtra will have the powers to sanction customized package of incentives and even offer special / extra incentives for prestigious Mega Projects / Ultra Mega Projects, on a case to case basis.

马哈拉施特拉邦“2013产业政策”要点

Maharashtra Industrial Policy 2013

Highlights

January 2013

Magnetic Maharashtra

Attractions Unlimited



Industrial Policy of Maharashtra 2013 — Highlights



Special Coverage



(From Left to Right) Sh. Narayan Rane-Minister of Industries and Sh. Prithviraj Chavan - Chief Minister of Maharashtra addressing the media during the press session

Fig 1. Classification of Ultra Mega/Mega projects as per the Industrial Policy 2013-18

Type of unit	Taluka / Area Classification	Fixed Capital Investment (in INR Crore)	Direct Employment
Mega Industrial Unit	A & B	750	1,500
	C	500	1,000
	D & D+	250	500
	Naxalism affected area and No Industry districts	100	250
Ultra Mega Industrial Unit	Entire state	1500	3,000

Given the experience in the last five years, the GoM have developed the new policy to attract industries to Maharashtra. The objectives of the Industrial Policy, 2013 are:

- ▶ To retain Maharashtra's leadership position in industrial investment within the country
- ▶ To further accelerate investment flow to industrially underdeveloped regions of the state
- ▶ To create more employment opportunities

The Policy targets include:

- ▶ To achieve manufacturing sector growth rate of 12-13 per cent per annum;
- ▶ To achieve manufacturing sector share of 28 per cent of state GDP,
- ▶ To create new jobs for 2 million persons and
- ▶ To attract investments of INR 5 lakh crore (INR 5 trillion)

The validity of the Industrial Policy, 2013 is from 1st April 2013 to 31st March 2018

Some of the major highlights of the policy are:

1. Incentives for Mega Projects

- ▶ Criteria for qualification is based on Investment or employment
- ▶ Further to the threshold limits specified in the earlier industrial policy, a new category of Ultra Mega Projects have been added which includes projects where investment size is greater than INR 1500 crore or employment is greater than 3000
- ▶ Naxalism affected areas, i.e. Gadchiroli, Gondia, Chandrapur,

Bhandara, Yavatmal and Nanded have been included along with the category of No Industry Districts to boost Industrial development

- ▶ Additional incentives will be provided to projects employing minimum twice the threshold number required to qualify as Mega Project at that location
- ▶ Customized Package of Incentives to Mega projects/Ultra Mega Projects on case-to-case basis by the High Power Committee under Chief Secretary and higher incentives/ concessions and relaxing of conditions, on a case-to-case basis will be approved by Cabinet Sub Committee under Chairmanship of the Chief Minister
- ▶ Threshold limits for classification of Ultra Mega/Mega projects is are given in Fig.1

Investor facilitation and ease of doing business

State Government will to set up an Integrated Cell, under Principal Secretary (Industries) to carry out inter-alia various investment promotion activities.

Industrial Policy of Maharashtra 2013 — Highlights



Fig 2. Classification of Large projects as per Industrial Policy 2013-18

Taluka / Area Classification	Monetary ceiling as per cent of admissible Fixed Capital Investment*	Eligibility Period (years)
A	-	7
B	-	7
C	30	7
D	40	7
D+	50	7
No Industry Districts	70	7
Naxalite Affected Area	80	7

2. Incentives for Large Projects

► Industrial Promotion Subsidy

- o Every year, in areas other than A & B areas, the Industrial Promotion Subsidy payable will be calculated at the rate of 60% to 100% of VAT on local sales + CST payable on eligible finished products.
- o In areas other than A & B areas, to provide thrust to Food Processing Sector in the State, eligible units will be granted additional 10 per cent incentives and additional 1 year towards Eligibility Period.

► Energy and water audit

- o 75 per cent reimbursement of cost of water and energy audit limited to Rs. 1 lakh for water audit and Rs. 2 lakh for energy audit shall be admissible.
- o 50 per cent cost of capital equipment required for undertaking measures to conserve water and energy, limited to Rs. 5 lakh each will be granted to eligible units in the State

► Stamp duty exemption

- o Eligible large units will be entitled to 100 per cent stamp duty exemption
- o In A and B areas, Stamp Duty exemption will be offered only to IT and BT units in IT and BT Parks. Eligible Units under PSI 2007 Scheme will also be eligible for stamp duty exemption for their Investment Period

► Electricity Duty exemption

- o Eligible new units in C, D, D+, No Industries Districts and Naxalism affected Area will also

be entitled to exemption from payment of electricity duty for tenure equal to the eligibility period.

- o In A and B areas, Electricity Duty exemption will be offered to 100 per cent EOU Large Scale units and IT/BT units for 7 years

- Threshold limits for classification of Large projects is given in Fig.2

Industrial Policy of Maharashtra 2013 — Highlights



Fig 3. Threshold limits for classification of MSME projects

Taluka / Area Classification	Monetary ceiling as per cent of admissible Fixed Capital Investment*	Eligibility Period (years)
A	-	7
B	20	7
C	40	7
D	70	10
D+	80	10
No Industry Districts	90	10
Naxalite Affected Area	100	10

3. Incentives for MSME Projects

- ▶ **Industrial Promotion Subsidy**
 - o Equal to VAT on local sales + CST payable + 20% to 100% of ITC on eligible finished products. (In areas other than A areas on annual basis)
- ▶ **Power tariff subsidy**
 - o Eligible for new units
 - o Located in Vidarbha, Marathwada, North Maharashtra, and Districts of Raigad, Ratnagiri and Sindhudurg in Konkan
 - o Extent of Rs 1/- per unit consumed in above mentioned regions and in areas other than the above (except A areas) to the tune of Rs. 0.50/- per unit consumed
 - o 3 years from the date of commencement of commercial production
- ▶ **Interest subsidy**
 - o @ 5 per cent p.a., maximum up to the value of electricity consumed and bills paid for that year, will be admissible. (In areas other than A area)
- ▶ **Food Processing Sector**
 - o Eligible units will be granted additional 10 per cent incentives and additional 1 year towards Eligibility Period.
- ▶ **Energy and Water Audit**
 - o 75 per cent reimbursement of cost of water and energy audit
 - o Assistance by way of 50 per cent grant limited to Rs. 1 lakh for water audit and Rs. 2 lakh for energy audit
- o 50 per cent cost of capital equipment required for undertaking measures to conserve water and energy, limited to Rs. 5 lakh each
- ▶ **Additional Incentives**
 - o Incentives for improving Quality Competitiveness, Research and Development, Technology Up-gradation and Cleaner Production Measures will be continued with suitable modifications
- ▶ **Stamp Duty Exemption**
 - o In addition to incentives listed above, eligible MSMEs will be entitled to 100 per cent stamp duty exemption within investment period for acquiring land (including assignment of lease rights and sale certificate) and for term loan purposes.
 - o In A and B areas Stamp Duty exemption will be offered only to IT and BT units in IT and BT Parks.
- ▶ **Electricity Duty Exemption**
 - o Eligible New MSMEs in C, D, D+, No Industries Districts and Naxalism affected Area will be entitled to exemption from payment of electricity duty for tenure equal to the eligibility period.
 - o In A and B areas Electricity Duty exemption will be offered to 100 per cent Export Oriented MSMEs and IT/BT units for seven years.
- ▶ Threshold limits for classification of MSME projects is given in Fig. 3

Package Scheme of Incentive 2013

Scheme highlights

I. Eligibility Criteria

- a) **Coverage** - Industries envisaging manufacturing; qualifying as SSI, MSMED, Large Scale Units, SEZ, STPI, Bio Technology units, Cold Storages and specified mechanized and food processing industries
- b) **Validity period** - Application under PSI 2013 can be made between April 2013 to March 2018 provided one of the effective steps is undertaken during the validity period
- c) **Geographical Groups** - Groups have been earmarked in accordance with the development index of the region and benefits have been determined accordingly
- d) **Capital investment Blocks** - Criteria based on investment values have been determined viz. SSI, MSMED, Large Scale units, Mega Project and Ultra Mega Projects

II. Type of incentives (continue)

- a) **Industrial Promotion Subsidy (Capital subsidy)** - The Scheme provides with subsidy which is percentage of capital investment in the projects differentiated on the basis of Groups

Package Scheme of Incentive 2013

Scheme highlights

II. Type of incentives (continued)

- b) **Interest Subsidy** - Interest paid on finances obtained for qualified investments is eligible for subsidy at rates specified in the Scheme document
- c) **Electricity duty exemption** - Scheme provides exemption from payment of electricity duty to all eligible units to the extent of eligible period
- d) **Stamp duty exemption** - Waiver of stamp duty on transactions undertaken during the investment period
- e) **Power Tariff Subsidy** - Fixed subsidy is granted per unit consumption basis
- f) **Other incentives** - Investments qualifying for promotion of Quality Competitiveness, Research & Development, Technology Upgradation, Water & Energy Conservation, Cleaner Production Measures and Credit Rating will get specified benefits under the Scheme

PSI Scheme

Definitions / Concepts

1. MSMED - Micro, Small and Medium Manufacturing Enterprises

Enterprises	Investment Cap (INR)
Micro Enterprises	Not exceeding 25 Lakhs
Small Enterprises	More than 25 Lakhs but not exceeding 5 Crores
Medium Enterprises	More than 5 Crores but not exceeding 10 Crores

2. **Investment period** - The Investment period is 3 years, 4 years and 5 years respectively for Micro, LSI and Mega Projects/ Ultra Mega Projects respectively.
3. **LSI** - Large Scale Units have investment more than medium enterprises but less than mega projects.
4. **New Unit** - A unit which is set up for the first time by an entity in any Taluka where no existing unit is set up by the said entity.
5. **Expansion Project** - An investment shall be an expansion project if an existing unit invest additional fixed capital in its existing facilities subject to certain prescribed conditions.

PSI Scheme

Definitions / Concepts

6. Mega / Ultra Mega Units -

Enterprises	Area of classification	Rs. In crore	
		Min Fixed Capital Investment	Min Direct Employment
Mega Project	A & B	750	1,500
	C	500	1,000
	D & D+	250	500
	No industry district & Naxalite affected area	100	250
Ultra Mega Project	Entire State	1,500	3,000

7. Effective Steps -

- Effective possession of land.
- Registration of the entity.
- ITEM registration certificate and other relevant Government permissions wherever required.



PSI Scheme Definitions / Concepts

9. **Operative Period** - It means the minimum period of operations of unit as laid down by the government.
10. **Fixed Assets** - Fixed assets shall include land, building, plant & machinery, cost of development, etc.
11. **Finished Product** - Items manufactured by the eligible units under the project scheme and approved by concerned agency. This shall also include by products or scarp generated in the course of manufacture.
12. **Local Labour** - Every person residing in Maharashtra for the last 15 years and holds necessary documents which proves his stay he will be considered as local labour.
13. **SICOM** - The State Industrial and Investment Corporation of Maharashtra is the premier financial institution located in Mumbai providing financial solutions and advisory to various businesses.
14. **Basket of Incentives** - All benefits / exemptions under the Scheme are collectively considered as basket of Incentives

PSI Benefit Matrix

MSMED Units (New Units)

Groups	Industrial Promotion Subsidy [Note 1] Percentage	Eligibility in years	Interest Subsidy [Note 2]	Electricity Duty Exemption [Note 3]	Stamp Duty Exemption [Note 4]	Power Tariff Subsidy [Note 5]
A	No Subsidy	7	No Subsidy	No Exemption	No Exemption	No Subsidy
B	20%	7	5%	No Exemption	No Exemption	Re. 0.50 / Re. 1.00 per unit
C	40%	7	5%	100%	100%	Re. 0.50 / Re. 1.00 per unit
D	70%	10	5%	100%	100%	Re. 0.50 / Re. 1.00 per unit
D+	80%	10	5%	100%	100%	Re. 0.50 / Re. 1.00 per unit
No Industry District	90%	10	5%	100%	100%	Re. 0.50 / Re. 1.00 per unit
Naxalism Affected Areas	100%	10	5%	100%	100%	Re. 0.50 / Re. 1.00 per unit

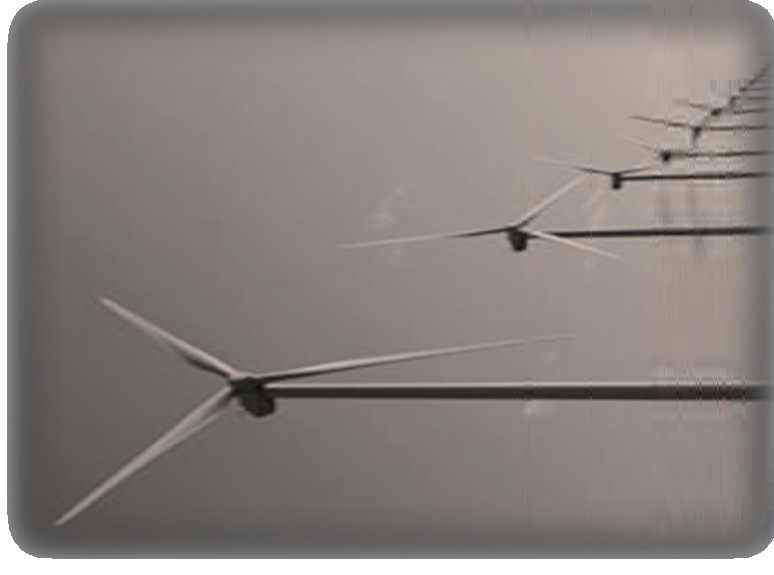
PSI Benefit Matrix

Large Scale Units (New Units)

Groups	Industrial Promotion Subsidy [Note 1]	Interest Subsidy [Note 2]	Electricity Duty Exemption [Note 3]	Stamp Duty Exemption [Note 4]	Power Tariff Subsidy [Note 5]
A	No Subsidy	No Subsidy	No Exemption	No Exemption	No Subsidy
B	No Subsidy	No Subsidy	No Exemption	No Exemption	No Subsidy
C	30%	No Subsidy	100%	100%	No Subsidy
D	40%	No Subsidy	100%	100%	No Subsidy
D+	50%	No Subsidy	100%	100%	No Subsidy
No Industry District	70%	No Subsidy	100%	100%	No Subsidy
Naxalism Affected Areas	80%	No Subsidy	100%	100%	No Subsidy

PSI Benefit Matrix Mega & Ultra Mega Projects

Government of Maharashtra has kept the incentive package open for projects qualifying under Mega and Ultra Mega criteria. A High Power Committee can design the customized package to maximize the benefits and be competitive with other states to attract the industry.



PSI Benefit Matrix

MSMED Units (Expansion)

Groups	Industrial Promotion Subsidy [Note 1] Percentage	Eligibility in years	Interest Subsidy	Electricity Duty Exemption	Stamp Duty Exemption [Note 4]	Power Tariff Subsidy
A	No Subsidy	6	No Subsidy	No Exemption	No Exemption	No Subsidy
B	15%	6	No Subsidy	No Exemption	No Exemption	No Subsidy
C	30%	6	No Subsidy	No Exemption	100%	No Subsidy
D	52.5%	9	No Subsidy	No Exemption	100%	No Subsidy
D+	60%	9	No Subsidy	No Exemption	100%	No Subsidy
No Industry District	67.5%	9	No Subsidy	No Exemption	100%	No Subsidy
Naxalism Affected Areas	75%	9	No Subsidy	No Exemption	100%	No Subsidy

PSI Benefit Matrix

Large Scale Units (Expansion)

Groups	Industrial Promotion Subsidy [Note 1]	Interest Subsidy	Electricity Duty Exemption	Stamp Duty Exemption [Note 4]	Power Tariff Subsidy
A	No Subsidy	No Subsidy	No Exemption	No Exemption	No Subsidy
B	No Subsidy	No Subsidy	No Exemption	No Exemption	No Subsidy
C	22.5%	No Subsidy	No Exemption	100%	No Subsidy
D	30%	No Subsidy	No Exemption	100%	No Subsidy
D+	37.5%	No Subsidy	No Exemption	100%	No Subsidy
No Industry District	52.5%	No Subsidy	No Exemption	100%	No Subsidy
Naxalism Affected Areas	60%	No Subsidy	No Exemption	100%	No Subsidy

PSI Benefit Matrix

Notes

1. **Industrial Promotion Subsidy**
 - This is computed as a percentage of eligible fixed capital investment.
 - In case of food and agro processing units, the benefits of 10% on percentage of subsidy will be granted.
 - Additional 1 year will be granted on eligibility period as specified for food and agro processing units
 - For Large Scale Units, the period of eligibility is uniform at 7 years irrespective of the Group for new units and 6 years for expansion units
 - Basket of Incentives does not include Electricity Duty Exemption and Stamp Duty Exemption
2. **Interest Subsidy** - Percentage of interest actually paid to banks for term loans for acquisition of fixed assets
3. **Electricity Duty Exemption** - Information Technology Manufacturing Units and Bio-technology Manufacturing Units falling under Group A & B will be granted exemption for 7 years
4. **Stamp Duty Exemption** - Information Technology and Bio-technology Manufacturing Units falling under Group A & B having established in Public Parks will be granted exemption at 100% vis-à-vis 75% for Units in Private Parks.
5. **Power Tariff Subsidy** - Re. 0.50 or Re. 1.00 per unit is granted based on location as specified in the scheme

PSI Benefits

Computation of Industrial Promotion Subsidy

Groups	MSMED	LSI
B	VAT on local sales minus ITC or zero whichever is more + CST payable + 20% of ITC	--
C	VAT on local sales minus ITC or zero whichever is more + CST payable + 30% of ITC	60% of (VAT on local sales minus ITC or zero whichever is more)+ CST payable
D	VAT on local sales minus ITC or zero whichever is more + CST payable + 40% of ITC	70% of (VAT on local sales minus ITC or zero whichever is more) + CST payable
D+	VAT on local sales minus ITC or zero whichever is more + CST payable + 50% of ITC	80% of (VAT on local sales minus ITC or zero whichever is more)+ CST payable
No Industry District	VAT on local sales minus ITC or zero whichever is more + CST payable + 75% of ITC	90% of (VAT on local sales minus ITC or zero whichever is more)+ CST payable
No Industry District (Vidharbha & Marathwada)	VAT on local sales minus ITC or zero whichever is more + CST payable + 65% of ITC	90% of (VAT on local sales minus ITC or zero whichever is more)+ CST payable
Naxalism Affected Areas	VAT on local sales minus Input Tax Credit (ITC) or zero whichever is more + CST payable + 100% of ITC	100% VAT on local sales minus Input Tax Credit (ITC) or zero whichever is more + CST payable

附件 48

马哈拉施特拉邦环评委员会文件1

Government of Maharashtra

SEAC2011/CR- 678/TC2

Environment department

Room No. 217, 2nd floor,

Mantralaya Annexe,

Mumbai- 400 032.

Dated: 16th March, 2013

Aarti公司

To,

M/s. Aarti Industries Ltd.

L-5, L-9/1 & L-8, MIDC,

Tarapur, Dist: Thane 401 506

Aarti公司工业项目扩建 (氟化芳香族
化学品) 通过环评

Subject: Environmental Clearance for proposed expansion of industrial project
(Fluorinated Aromatic Chemicals) at L-5, L-9/1 & L-8, MIDC, Tarapur, Dist
Thane by M/s. Aarti Industries Ltd – Environmental clearance regarding.

Sir,

This has reference to your communication on the above mentioned subject. The proposal was considered as per the EIA Notification - 2006, by the State Level Expert Appraisal Committee, Maharashtra in its 49th, 58th & 65th meetings and decided to recommend the project for prior environmental clearance to SEIAA. Information submitted by you has been considered by State Level Environment Impact Assessment Authority in its 56th Meeting.

2. It is noted that the proposal is for grant of Environmental Clearance for proposed expansion of industrial project (Fluorinated Aromatic Chemicals) at L-5, L-9/1 & L-8, MIDC, Tarapur, Dist Thane. SEAC considered the project under screening category 5(f) B1 of EIA Notification 2006.

Brief Information of the project submitted by Project Proponent is as:

Name of the Project	Expansion of industrial project (Fluorinated Aromatic Chemicals)
Project Proponent	M/s. Aarti Industries Ltd
New project/Expansion in existing project / Diversification in exiting project	Expansion in existing project (Fluorinated Aromatic Chemicals)
Category	5(f) B1
Total plot Area	7557 m ²
Estimated cost of the project	Existing : 2.25 Crores Proposed : 8.04 Crores Total : 10.29 Crores EMP: 2.84 Crores
Location details of the project :	Latitude: 19° 47' 27.01" N Longitude: 72° 43' 27.90" E Location: Plot No. L-5, L-9/1, L-8, MIDC Industrial Area, Tarapur, Boisar, Dist. Thane, Maharashtra

现有项目扩建 (氟化芳香族化学品)

项目在马哈拉施特拉邦境内的地址

6. **Validity of Environment Clearance:** The environmental clearance accorded shall be valid for a period of 5 years to start of production operations.
7. In case of any deviation or alteration in the project proposed from those submitted to this department for clearance, a fresh reference should be made to the department to assess the adequacy of the condition(s) imposed and to incorporate additional environmental protection measures required, if any.
8. The above stipulations would be enforced among others under the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986 and rules there under, Hazardous Wastes (Management and Handling) Rules, 1989 and its amendments, the public Liability Insurance Act, 1991 and its amendments.
9. Any appeal against this environmental clearance shall lie with the National Green Tribunal , Van Vigyan Bhawan, Sec- 5, R.K. Puram, New Dehli – 110 022, if preferred, within 30 days as prescribed under Section 16 of the National Green Tribunal Act, 2010



(Valsa R Nair Singh)
Secretary, Environment
department & MS, SEIAA

Copy to:

1. Shri. P.M.A Hakeem, IAS (Retd.), Chairman, SEIAA, 'Jugnu' Kottaram Road, Calicut- 673 006 Kerla.
2. Shri. Dr. S. Devotta, Chairman, SEAC, T2/302 Sky City, Vanagaram –Ambattur Road, Chennai – 600 095
3. Member Secretary, Maharashtra Pollution Control Board, with request to display a copy of the clearance.
4. The CCF, Regional Office, Ministry of Environment and Forest (Regional Office, Western Region, Kendriya Paryavaran Bhavan, Link Road No- 3, E-5, Ravi-Shankar Nagar, Bhopal- 462 016). (MP).
5. Regional Office, MPCB, Thane.
6. Collector, Thane
7. IA- Division, Monitoring Cell, MoEF, Paryavaran Bhavan, CGO Complex, Lodhi Road, New Delhi-110003.
8. Director (TC-1), Dy. Secretary (TC-2), Scientist-1, Environment department.
9. Select file (TC-3).

马哈拉施特拉邦环评委员会文件2

Important Notice

SEAC 1 meeting to be scheduled on 2nd & 3rd January, 2015. Project Proponent /Consultants requested to respond by email to mahaseac@gmail.com by 29th December, 2014 for the following projects. Final agenda will be uploaded in due course of time.

Documents to be submitted by PP /Consultants:

- ≠ CS (Consolidated Statement) and compliances should be submitted in **word format** in advance via. e-mail. In absence of CS, matter will not be taken up in the meeting.
- ≠ If there is change in CS, then please resubmit soft copy as well as hard copy of CS in word format highlighting the change along with Form1 & 1A with covering letter.
- ≠ *All Project Proponents/Consultants related to EIA appraisal projects requested to bring updated EIA report for appraisal (Copies for all Members in advance).*
- ≠ *Accredited consultant & Authorized representative of the PP should remain present during the appraisal.*
- ≠ Kindly note that CS submitted after 29th December, 2014 will not be considered & the concerned item will be deferred.

S No	Items
1	2
1.	Minor Minerals (Sand Mining) 92nd SEAC Compliance and Other Districts.
2.	M/s.DRT Anthea Aroma Chemicals Pvt.Ltd. (Dr.Paul Vincent Menacherry, M.D.) Proposed expansion of existing Perfumery Chemicals & its intermediates mfg.unit at Plot No.49,50,51-A, Dhatav, Roha MIDC, Distt.Raigad
3.	M/s. Pidilite Industries Limited. Proposed expansion for manufacturing of Polymers based on Vinyl Acetate Monomer, Acrylate, Sterene, Ethylene Monomers & Adhesives based on PVA at Plot No.A-22, MIDC, Mahad, Dist. Raigad.
4.	M/s. Aarti Drugs Limited. Expansion Project of Bulk Durg & Intermedites Manufacture unit at plot no. G-60, MIDC Tarapur, Kolwade Village, Boisar, Dist. Thane.
5.	M/s. Aarti Drugs Limited. Proposed expansion of Active pharmaceutical Ingredients & Intermediates manufacturing plant at Plot No.E-9/3-4, MIDC, Tarapur, Boisar, Distt.Thane
6.	M/s. Viraj Profiles Limited. Proposed Production of S. S. Billets Casting 5,00,000 TPA, Steel Casting 6000 MTPA, Bars 24000 TPA at Plot No.G-1/2, 1/3, G-2, MIDC Boisar, Tarapur, Thane.
7.	M/s. Sai fertilizers and Phospates pvt ltd. Proposed project plot no N- 45 Additional MIDC Anand Nagar Ambernath Thane.
8.	M/s. MIDC Division Amravati. Proposed Common Effluent Treatment Plant CETP Capacity 15 MLD at Textile park, Addl Amravati Industrial Estate Nandagoanpeth, Amravati
9.	M/s. INCHEM Laboratories Pvt.Ltd. (Formerly known as Sai Organics Pvt.Ltd.) Proposed manufacturing of Bulk Drugs and its Intermediates at Plot No.C-7, Krushnur MIDC, Tal. Naigaon, Dist.Nanded
10.	M/s. Shirpur Power Pvt Ltd. Amendment in EC for 2x150 MW Phase I Coal based thermal power plant at Nardana MIDC, vill Nardana Tal Sindkheda Dhule.
11.	M/s. Can Pack India Pvt Ltd. Proposed two piece aluminum beverage can manufacturing at vill Waluj, Plot no. L- 18/25 to L-18/28 & L- 19 MIDC Waluj Aurangabad.
12.	M/s. Priyadarshini Microtech Pvt ltd. Proposed expansion on plot no N-74 located in Addl Ambernath MIDC Ambernath Thane.
13.	M/s. Yogesh Dyestuff Products (P) Ltd. EC for plot no C- 4/1/4 & C-4/1/5 located in MIDC Tarapur, Tal Palghar Thane.

附件 49

非保密概要

附件49：申请人同类产品生产、经营及财务数据。

本附件内容为申请书正文部分所提供的申请人的生产、经营和财务数据的底层数据，属于申请人的商业秘密，故申请保密。

在申请书公开版本的正文部分，已经以指数形式提供了上述数据的非保密概要，其他利害关系方可以合理理解。