

Incentives for Special Economic Zones (SEZs)

Policy for Special Economic Zones-2015

Units within SEZs qualify for below mentioned benefits under Policy for Special Economic Zones - 2015 by Government of Odisha.

Sl. No.	Section Details	Components	Details of Incentives
1.	9.1	Stamp Duty, Registration Fees	100% exemption from- a) Stamp duty and registration fees payable on transfer of land b) VAT, Entry Tax, Electricity Duty and other cess payable on sales and transactions.
2.	9.2	Zero Input Cost	Exemption of GST. Supplies to SEZs are zero rated under IGST Act, 2017.
3.	9.3	Benefits extended to Contractors/Sub Contractors	All concessions and exemptions as stated above and allowed to a Unit shall also be available to the contractors including subcontractors appointed by the Unit.

Special Economic Zone Act 2005

Units within SEZs qualify for below mentioned benefits under Special Economic Zones Act - 2005 by Government of India.

Sl. No.	Section Details	Components	Details of Incentives
1.	26 a, b, c	Custom Duty	Exemption from Customs Duty for goods exported from or imported into a Special Economic Zone.
2.	http://sezindia.nic.in/cms/facilities-and-incentives.php	Duty-free import/domestic procurement	Duty free import and domestic procurement of goods.

For more details on the incentives outlined above, please visit the following links:

- [Policy for Special Economic Zones – 2015 by Government of Odisha](#)
- [Special Economic Zones Act - 2005 by Government of India](#)