

Investment Thresholds and Financial Incentives for ESDM

S. No.	Type	Investment Threshold (in Rs. Crores)			Financial Incentives	
		Fab	Assembly, Testing, Marking & Packaging (ATMP)	Manufacturing	SEZ	Non-SEZ
1.	Electronic Products including Nano-Electronic and Telecom Products as per Annexure 5	-	-	10	20% of Capex	25% of Capex + Reimbursement of Excise/CVD on capital equipment
2.	Intermediates					
2.1	Nano Electronic Components	-	-	200	20% of Capex	25% of Capex + Reimbursement of Excise/CVD on capital equipment
2.2	Semiconductor Wafering	-	-	1000	20% of Capex + Reimbursement of Central Taxes and Duties (See Note - 1)	25% of Capex + Reimbursement of Excise/CVD on capital equipment + Reimbursement of Central Taxes and Duties (See Note - 1)
2.3	Semiconductor Chips (See Note 2):					
a)	Logic – Microprocessors, Microcontrollers, Digital Signal Processors (DSP) & Application Specific Integrated Circuits (ASICS)	2000	500	N.A	20% of Capex + Reimbursement of Central Taxes and Duties (See Note - 1)	25% of Capex + Reimbursement of Excise/CVD on capital equipment + Reimbursement of Central Taxes and Duties (See Note - 1)

