

APPENDIX - 1

MINIMUM NFEP AND EP REQUIREMENT UNDER THE EOU/EPZ/EHTP/STP SCHEME (PARAGRAPH 6.5 OF THE POLICY).

Name of the sector		Minimum NFEP	Minimum EP for five years
A. MANUFACTURING/ PROCESSING SECTOR =			
1.	Units with actual investment in plant and machinery, both imported and indigenous of Rs.5 crore and above.	Positive	US \$ 3.5 Million or 3 times the CIF value of imported capital goods whichever is higher.
2.	Electronics Hardware	Positive	US \$ 1.00 Million or 3 times the CIF value of imported capital goods whichever is higher.
3.	(a) Agriculture, aquaculture, animal husbandry, horticulture, pisciculture, viticulture, poultry and sericulture	Positive	-do-
	(b) EOU in Agricultural Export Zones.	Positive	US \$ 0.25 Million or 3 times the CIF value of imported capital goods, whichever is higher
	(c) Floriculture	-do-	-do-
	(d) Food processing	-do-	-do-
	(e) Biotechnology	-do-	US \$ 0.50 Million or 3 times the CIF value of imported capital goods, whichever is higher
4.	Toys all kind	-do-	US \$ 0.50 Million or 3 times the CIF value of imported capital goods, whichever is higher
5.	Computer software and IT enabled Services	10%	US \$ 0.25 Million or 3 times the CIF value of imported capital goods, whichever is higher -

6. GEM AND JEWELLERY

Gold/Platinum/Silver

(a)	Gold/ platinum/ silver unstudded chains and bangles or combination there of manufactured by fully mechanised process.	3%	US \$ 1 Million or 3 times the CIF value of imported capital goods, whichever is higher.
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(b)	Gold/Silver/Platinum medallions, coins (excluding the coins of the nature of legal tender) and other articles.	3%	-do-
(c)	Gold/silver/Platinum findings, mountings manufactured by mechanised process.	3%	-do-
(d)	Plain gold/ platinum/ silver jewellery and articles or combination thereof and ornaments like Mangalsutra containing gold and black beads, imitation stones, cubic zirconia etc. only but excluding diamonds, precious & semi-precious stones.	7%	-do-
(e)	Repair/remake of plain Gold/ platinum/ silver jewellery	7%	-do-
(f)	Studded gold/platinum/ silver jewellery and articles thereof or combination thereof.	10% on gold/ silver/platinum content plus 5% over the value of studdings.	-do-
(g)	Repair/remake of gold/ platinum/ silver studded jewellery	10%	-do-

DIAMOND

(h)	Cut and polished diamonds (with per carat realization of more than US\$ 575 FOB)	7%	US \$ 1 Million or 3 times the CIF value of imported capital goods, whichever is higher.
(i)	(i) Cut and polished diamonds (with per carat realization of more than US \$ 400 and upto US \$ 575 FOB)	15%	-do-
(j)	Cut and polished diamonds (with per carat realization of more than US \$ US \$ 260 FOB and upto US \$ 400 FOB)	20%	-do-
(k)	Cut and polished diamonds (with per carat realization of more than US \$ 125 upto US \$ 260 FOB).	25%	-do-

• SERVICES

	(Other than IT enable services)	10%	US \$ 0.50 Million or 3 times the CIF value of imported capital goods, whichever is higher
8. ALL OTHERS		10%	US \$ 1 million or 3 times the CIF value of imported capital goods, whichever is higher.