



# Comparison Chart of Select Fiscal Incentives

	Fiscal Incentives Act (FIA)	Large-Scale Projects & Pioneer Industries Act (LPIIA) <sup>1</sup>	Special Economic Zones (SEZ)	Free Zones	Export Industry Encouragement Act
		<i>(When coupled with the FIA)</i>		<i>Expires Dec. 2015</i>	<i>Repealed Dec. 2013</i>
<b>Corporate Income Tax</b>					
Corporate Income tax exemption				✓	✓
Corporate Income tax concessions			✓		
Employment Tax Credit	✓	✓ <sup>2</sup>			
<b>Border Taxes</b>					
Duty-free importation on capital equipment & machinery	✓	✓	✓	✓	✓
Duty free importation of industry-related consumer goods, including raw material	✓ <sup>3</sup>	✓	✓	✓	✓
Duty-free importation of building materials			✓	✓	✓
Exemption from Additional Stamp Duty on raw materials and non-consumer goods	✓	✓	✓		✓
<b>Value Added Tax</b>					
G.C.T. exemption/deferment	✓ <sup>4</sup>	✓	✓ <sup>5</sup>	✓ <sup>5</sup>	✓
<b>Capital Allowance</b>					
Capital Allowance Scheme	✓	✓		✓	

<sup>1</sup> Regulations, including criteria currently being finalised

<sup>2</sup> Special ETC rate will result in an even lower CIT than with the FIA

<sup>3</sup> Productive Input Relief for Tourism, Manufacturing and Creative Industries

<sup>4</sup> GCT Deferment Programme for Manufacturers

<sup>5</sup> GCT is only paid when purchasing telecommunication & utility services from the domestic market