**Detailed Guidelines on DGFT & Foreign Trade Services**

**Formation of Special Export Units -**

* **EOU (Export Oriented Units)** – Duty-free imports of raw materials, capital goods; 100% export obligation.
* **STPI (Software Technology Parks of India)** – For IT/ITES companies; income tax benefits (earlier), duty benefits, simplified compliance.
* **BTP (Bio-Technology Parks)** – Incentives for biotech research, testing, and export.
* **EHTP (Electronic Hardware Technology Parks)** – For hardware/semiconductor manufacturing.
* **SEZ (Special Economic Zones)** – Complete ecosystem with fiscal benefits, customs duty exemption, single-window clearance.

**DGFT & Foreign Trade Services – Guidelines Table:**

|  |  |  |
| --- | --- | --- |
| **Topic** | **Coverage** | **Benefits for Importer/Exporter** |
| **EOU Formation** | Export Oriented Units registration. | Duty-free imports, tax incentives. |