

Draft Uttarakhand Tourism Policy 2018

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List of Definition and Abbreviations

S.N	Definitions/ Abbreviations	
1	Tourism	Tourism means all types of tourism in modern parlance such as Religious Tourism, Cultural Tourism, Pilgrimage Tourism, Adventure Tourism, Sports Tourism, Medical Tourism, Heli tourism, Eco Tourism, Film Tourism, Wildlife Tourism, etc.
2	Infrastructure	Infrastructure means power, water, and sewerage, transport infrastructure facilities established for individual or common use.
3	Subsidy	Financial assistance granted by the Government of Uttarakhand or its Departments to tourism on various expense components.
4	Concession	Concession is a financial relief or benefit or certain relaxation in procedure granted by GoUK or its Departments to Tourism related units upon fulfilment of certain conditions by them.
5	State Goods & Service Tax	The GST levied on the inter-State supply of goods or services by the States is called State GST (SGST)
6	Investment	Money used towards ownership of fixed capital by Tourism Units
7	Expansion	Expansion means when a Tourism enterprise that is engaged in commercial operations or services Creates additional capacity in same line.
S.N	Abbreviation	Full Form
1	DoT	Department of Tourism
2	GoUK	Government of Uttarakhand
3	MoT	Ministry of Tourism
4	SLC	State Level Committee
5	HPEC	High Powered Empowered Committee
6	MICE	Meeting Incentives Convention Exhibitions
7	PPP	Public Private Partnership
8	BIS	Bureau of Indian Standards
9	FPO	Food Process Order
10	ICT	Information and Communication Technology
11	PRASAD	Pilgrimage Rejuvenation and Spirituality Augmentation Drive
12	AMRUT	Atal Mission for Rejuvenation and Urban Transformation
13	HRIDAY	Heritage City Development and Augmentation Yojna
14	CST	Central Service Tax
15	G.O.	Government Order
16	IHM	Institute of Hotel Management
17	F&B	Food and Beverage
18	SWCS	Single Window Clearance System

1 Introduction

1.1 Introduction

Uttarakhand came into existence as the 27th state of the Indian Republic on 9 November, 2000. Nestled in the foothills of the might Himalayas, it shares international borders with Tibet and Nepal. One of the fastest growing states in India, the state's GSDP increased at a compound annual growth rate (CAGR) of 5.34% between FY 12-18.

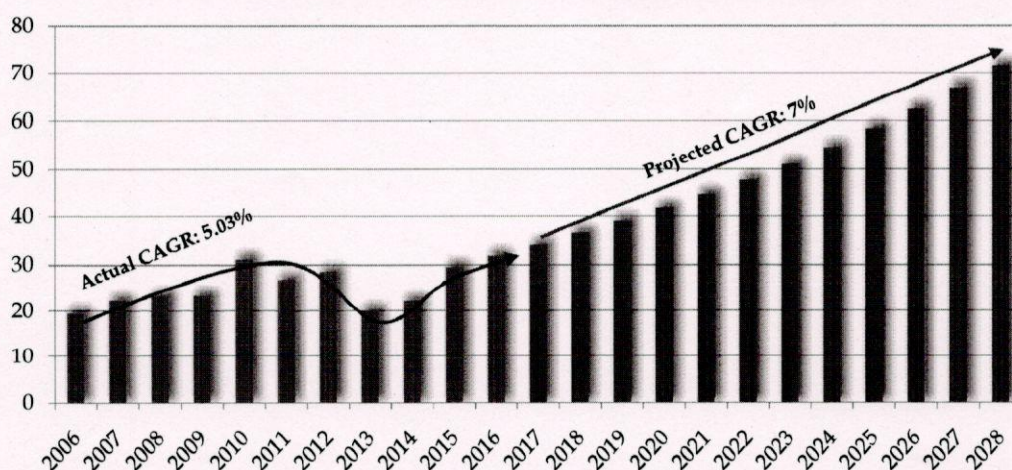
More than 70% of the state is under forest cover, playing the critical role of green lung. The presence of almost all agro-climatic zones provides commercial opportunities for traditional as well as high value agriculture. Proximity to the national capital and abundant natural resources including water and hydropower have enabled the state to develop Industrial Parks in the plainer regions.

Tourism is unarguably one of the most important sectors in the state's economy, not only accounting for over 50% of the total GSDP from 2006-07 to 2016-17¹, but also providing livelihoods across all parts of the state including hinterland areas. As the state moves on its vision to become a Green Economy, tourism sector will play an increasingly important role in realizing the state's socio-economic goals.

The number of tourists visiting Uttarakhand has consistently increased from around 19.45 million in 2006 to 31.78 million in 2016², registering a healthy CAGR of 5.03%. A recent World Tourism & Travel Council (WTTC) report has pegged India as the 7th largest tourism economy globally in terms of absolute size, and further forecasts the sector to grow at 7% between 2017 and 2027, and Uttarakhand is expected to match this trend in terms of tourist arrivals.

Figure 1 : Tourist Projections - Uttarakhand

Tourist Arrivals and Projections in Uttarakhand (Million)



Source: UTDB, YES BANK Analysis

¹Directorate of Economics and Statistics, Uttarakhand

²Uttarakhand Tourism Development Board

1.2 Need for the New Tourism Policy

Uttarakhand Tourism Development Board (UTDB) introduced the first tourism policy for the state in 2001 with the objective of establishing world class infrastructure, attracting private sector for infrastructure development and identification of new tourism destinations.

However, in recent years, the tourism sector has seen unprecedented changes mainly on the back of IT and ITeS led technological advances that have transformed the tourism sector. Further, the consistent growth of the Indian economy has opened up avenues for new age entrepreneurs to create innovative business models, and government programmes like JAM Trinity, Digital India and StartUp India are encouraging inclusive growth at the last mile through enhanced service delivery by digital adoption.

In this scenario, it is imperative to recalibrate tourist perspectives and strategies in the backdrop of these larger transformative initiatives and unlock the true potential of tourism sector in the state. The New Tourism Policy envisages to take cognizance of the latest markets trends as well as future projections to chalk out a sustainable development strategy for tourism sector in the state.

Over the years as a result of dynamism associated with tourism sector the contours of the policy needs to be redefined. Tourists are increasingly in search of unique tourism products and destinations. Thus to unlock the true potential of tourism sector in Uttarakhand, it is imperative to introduce a comprehensive policy thereby enabling sustainable growth, development of innovative tourism concepts and destinations to cater to tourists.

1.3 SWOT Analysis

Table1: SWOT analysis of Tourism in Uttarakhand -

Strengths	Weaknesses
<ul style="list-style-type: none"> • Presence of the Great Himalayan Ranges, Alpine forests and favorable environment makes Uttarakhand a perfect weekend's gateway with the proximity to big markets like Delhi NCR, Chandigarh, Jaipur etc. • Existing trekking routes like Valley of Flowers, Nanda Devi, Roopkund, Pindari Glacier, Dodital, Bedni Bugyal, Chopta-Tungnath-Deoria Taal along with Rafting and water sports in the Ganges provides a unique product mix for adventure seekers. • Char Dham of Gangotri, Yamunotri, Badrinath and Kedarnath is a very well established religious circuit amongst Hindus and attracts lakhs of pilgrims every year to Uttarakhand. • National parks and Wildlife sanctuaries of International repute (e.g. Corbett, National Park, Nanda Devi Wildlife Sanctuary) • Strong conservation regulations as 	<ul style="list-style-type: none"> • Inadequate planning in disaster prone zones. Almost all the popular destinations have insufficient solid-waste management, traffic management, public transport, health and safety arrangements, poor urban design elements of tourism amenities etc. • Due to high seasonality and access, tourism industry is limited to fewer regions/destinations and lacks major hospitality/industry players; • Lack of awareness and support to ecotourism enterprises from Government as well as Private Entities. Also community understanding on Ecotourism is very limited and it has lead to unequitable distribution of benefits.

<p>implemented by Forest Department have succeeded in curbing encroachment of development into natural areas.</p>	
<p style="text-align: center;">Opportunities</p> <ul style="list-style-type: none"> • The Char Dham all-weather road project will give a big boost for planned development along these highways; • Potential to tap the vast emerging markets in rural tourism, MICE, health & wellness and adventure tourism; • Adventure Tourism activities like Camping, Trekking, Bungee Jumping, bird watching, Paragliding and Water sports like rafting, kayaking etc. have a huge potential for the surrounding markets • Employment opportunities for the local communities in rural tourism shall increase with increased impetus from State Government. Cultural distinctiveness, folklore and handicrafts could be tapped for rural and culture based tourism product development. • Parts of Uttarakhandis known for being favourite destinations for retired people/pensioners to settle down; hence future market for luxury second homes/holiday homes; • Cluster of higher education facilities in Dehradun offers opportunities for advanced environmental centre combining research, education and general conservation/ecotourism awareness among students and visitors; 	<p style="text-align: center;">Threats</p> <ul style="list-style-type: none"> • Prone to Natural Disaster; • Exceptionally high peaks of Tourist inflows during vacations and unorganized Yatra tourists especially at destinations; • Additional traffic vehicles and pollution from vehicles lead to the severe traffic congestion and pollution in towns / villages respectively; • Lack of maintenance of road is a key constraint for accessibility and also affected quality and numbers of tourists;

1.4 Major Concerns/ Challenges faced by Uttarakhand Tourism

- Disaster Prone Areas - There are numerous instances where development is on disaster prone high risk zones.
- Unplanned infrastructure development in and around Hill areas. Destinations like Mussoorie, Nainital, Ranikhet, Char Dham, Jim Corbett, Binsar etc. are over-crowded during peak tourist seasons and need urgent interventions like identification of permissible carrying capacities to enable sustainable planning, traffic and visitor management strategies.
- Visitor Management during Char Dham Yatra.
- Solid waste Management at Tourism Destinations.
- Inadequate railways and airways connectivity, expansion of airport.
- Limited big ticket private investments (specially in star category hotels)

2 Vision & Objectives

2.1 Vision

"To create Uttarakhand as a global tourist destination that is safe, sustainable and inclusive by offering world class tourism products and services to unleash true tourism potential of the State."

2.2 Objectives

- ✓ To develop & strengthen the image of Uttarakhand as a safe and tourist friendly destination.
- ✓ To create and develop new tourism destinations and unique tourism products offering unmatched experience catering to various tourist segments.
- ✓ To ensure necessary basic amenities at all tourist destinations like – parking, toilets, signages at strategic locations, ATMs, dispensaries, ticketing counters, internet and telecom facilities etc.
- ✓ To promote and develop Uttarakhand State as a wellness hub and promoting medical tourism based packages.
- ✓ To promote and develop Uttarakhand as winter tourism & Alpine tourism destination which will solve the issue of short tourist season of the state. These destinations will be specially promoted after Char Dhamyatra.
- ✓ Promote inclusive tourism strategies through community based tourism ensuring equitable sharing of benefits to the local communities.
- ✓ Making disaster resilient tourism infrastructure & establish SoPs to reduce adverse effects of disaster on tourists.
- ✓ To promote balanced regional development through Hub & Spoke model to reduce the carrying capacity issues of prominent tourist destinations.
- ✓ To promote and support entrepreneurship through tourism incubators, start-ups, skilling centre etc.
- ✓ To enhance ease of doing business (investor facilitation) by strengthening single window clearance process for faster approvals of tourism entities
- ✓ To involve other State and Central Government Ministries/ Departments to leverage their strengths and schemes (eg. Swadesh Darshan, PRASAD, AMRUT, Swachh Bharat Mission, Wellness Centre under Ayushman Bharat Scheme, Start-Up India, Hunar Se Rozgar etc.) for improvement of tourism infrastructure in the state.

2.3 Guiding Principles

- ✓ Aggressive Marketing and Branding of Uttarakhand Tourism by running campaigns, roadshows, appointing influential celebrity as State's Tourism Brand Ambassador, radio jingles, social networking and other apt platforms.
- ✓ To ascertain capacity building of tourism workforce and increase employment through skill development.
- ✓ To solicit participation and funding support from private sector, multilateral organisations, friendly countries, donation from charitable agencies, individuals, Government Bonds, CSR, etc. in tourism infrastructure development
- ✓ Strengthening Tourism Trade Facilitation through single window clearance, appointing nodal officers, land banks and tourism investor's meets/platforms.

2.4 Policy Validity

The policy will be valid for 5 years from the date of issue or gazette notification of the policy. The policy will be comprehensively reviewed after every 2 years and amendments shall be made as and when required.

3 Development Strategy

Government of Uttarakhand has decided to develop **13 District 13 Destinations**. This important initiative is targeted towards holistic development of the state and will take tourism to the last mile and far flung yet beautiful districts of Uttarakhand.

3.1. Development of Potential Land banks

- UTDB shall create land banks for tourism purpose in every district, as the Uttarakhand Government has decided to develop one new tourism destination in each of the 13 districts.
- State Government has formulated “*Uttarakhand Tourism Land Pooling & Implementation Rules 2017*” to enable faster and easier land identification and pooling procedures for tourism. It also provides a suitable platform to be developed on PPP on new theme based criterion.
- The State Government shall adopt a ‘Focused Intervention Approach’ to identify suitable land parcels in identified tourism themes.

3.2 Potential Tourism Location

- Geographical Information System (GIS) platforms shall be leveraged for mapping of different tourist destinations across the state, which will be a ready reckoner to investors (refer map for potential tourism destinations).
- Department of Tourism shall conduct detailed resource mapping after every 2 years for all natural, cultural, heritage tourism sites and update the information on GIS based platforms.
- Kiosks shall be placed at important and strategic places like Airport, Railway Stations, ISBT and other key departments (*viz.* Dept. of Industries, AYUSH, Skill, Forest etc.) premises for potential investors and tourists to impart information on potential tourism projects, land details, policies, approval processes, incentives and subsidies etc.
- Tourism development will be a focus for lesser developed yet potential areas, so that employment opportunities are created and economic growth is ushered.

3.3 Identified Tourism Products / Themes

The Major Themes in which destinations across Uttarakhand can be divided are the following:

- Adventure
- Pilgrimage, Cultural & Festivals
- Wildlife & Bird Sanctuaries
- Nature & Landscape
- Health, Rejuvenation & Spiritual
- Eco/Rural Tourism
- Water Sports, Cruise, Yachts etc.
- MICE
- Buddhist
- Heritage






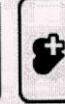


- Ropeways and Funicular

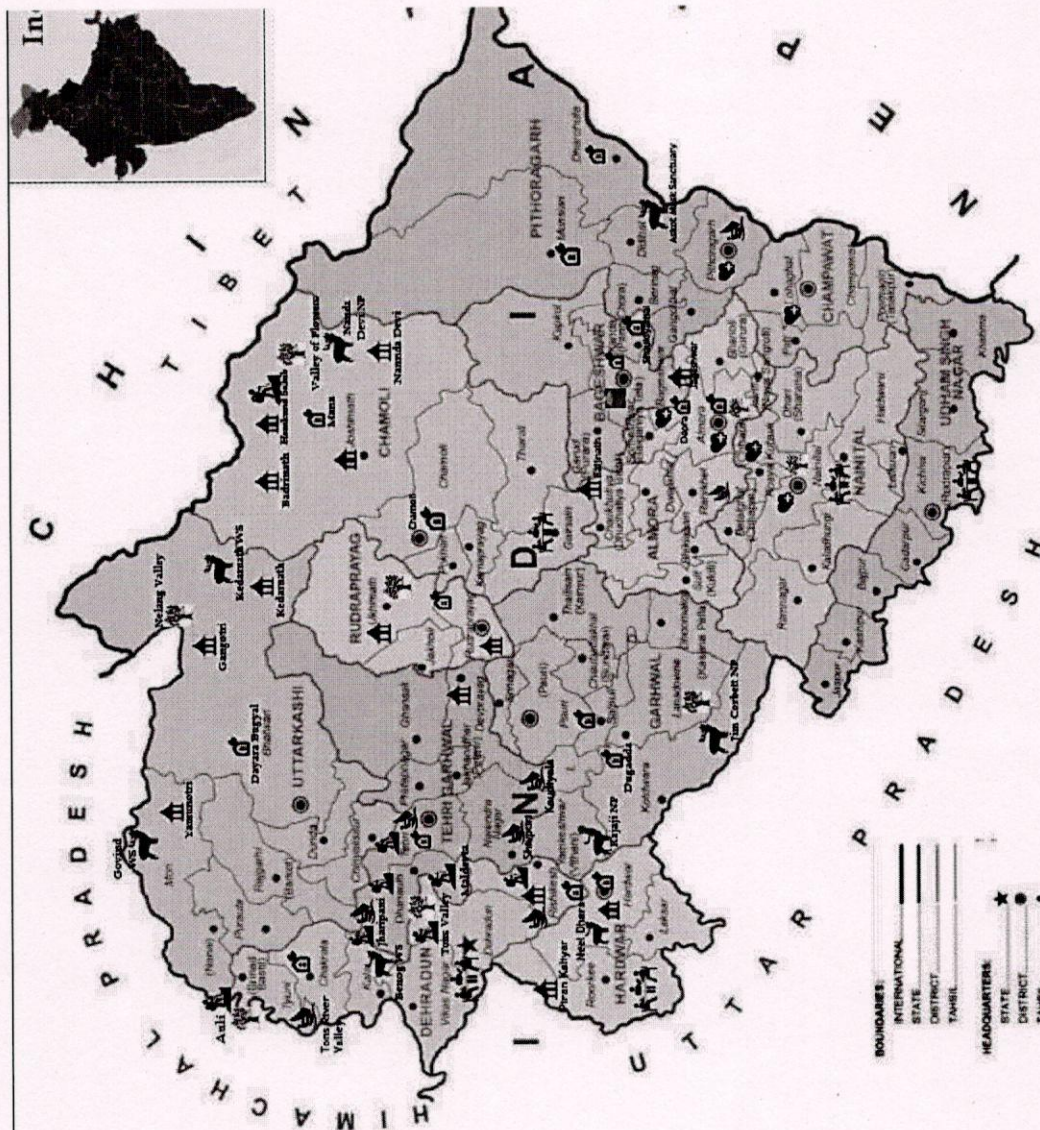
Table 2: Theme-wise major Destinations in Uttarakhand (Refer Map below)

Themes	Major Destinations
Adventure	Rafting -Shivpuri, Tons, Kali Skiing- Auli, Dayara, Khaliya Top Trekking - GangotriKalindikhal - Badrinath, Devariatal - Chandershila, Govindghat- Ghangariya - Valley of Flowers, Almora- Jageshwar- Binsar, BedniBugyal, Chopta, Pindari Glacier Trek, Milam Glacier Trek, Om Parvat- Aadi Kailash and many more Aero Sports: Helium & Hot Air Balloons/Blimps - Pithoragarh, Naukuchiyatal, Tehri, BedniBugyal, Chopta etc. Mountain Biking- Nainital, Mussoorie, Almora and many more
Pilgrimage, Cultural & Festivals	Gangotri, Yamunotri, Kedarnath, Badrinath, Rishikesh, Haridwar, Jageshwar, Baijnath, PiranKaliyar, Hemkund Sahib, Nanda Devi, Chota Kailash, PatalBhuvaneshwar, Nanakmatta, PanchPrayag, PanchKedar, PanchBadri, Nanda RajjatYatra, UttarayaniMela, KumbhMela, Ramman Festival and many more
Wildlife & Bird Sanctuaries	Jim Corbett National Park, Rajaji National Park, Binsar Wildlife Sanctuary, Kedarnath Musk Deer Sanctuary, Nanda Devi National Park, Askot Musk Deer Sanctuary, Neel DharaPakshiVihar, Benog Wildlife Sanctuary, Govind Wildlife Sanctuary, Gangotri National Park, Kedarnath Sanctuary and many more.
Leisure	Mussoorie, Nainital, Chakrata, Dhanaulti, Almora, Kausani, Lansdowne, Mukteshwar, Ranikhet, Chaukauri, Pithoragarh, Khirsu and many more.
Health, Rejuvenation & Medical	Rishikesh, Haridwar, Tapovan, Dehradun, Haldwani and many more.
Eco/ Rural Tourism	Mana, Chopta, Chakrata, Deoriatal, Pallyu, Shaukiyathal, Bageshwar, and Munsyari, Dodital, DayaraBugyal, Kanatal, Sattal, Chaiinsheel, Mori and many more.
Water sports, Cruise, Yachts	Tehri Dam Reservoir, Nainital, Nanaksagar, BaurJalashaya, Naukuchiyatal, Bhimtal, Sattal, Maneri and many more
MICE	Dehradun, Nainital, Haridwar, Rishikesh
Buddhist	Rock Edict Kalsi Dehradun, Govisairn (Kashipur)
Heritage Tourism	Narendranagar (Tehri), Gujugarhi (Pauri), Uppugarhi (Tehri), Pithoragarh Fort (Pithoragarh), Chandpurgarhi (Chamoli), VairatKila (Chakrata), Katarmal Sun Temple (Almora), Devalgarh (Pauri), Nelong Valley (Uttarkashi) and many more.
Ropeways and Funicular	Auli, Haridwar, Ranibagh, Dehradun, Mussoorie, Jankichatti, Yamunotri, Govindghat, Ghangaria, Gaurikund, Kedarnath, Ghangaria, Hemkund Sahib

Uttarakhand

Theme-wise Major Destinations

	MICE
	Adventure
	Pilgrimage, Cultural & Festivals
	Wildlife & Bird Sanctuaries
	Nature & Landscape
	Health, Rejuvenation & Spiritual
	Eco/Rural Tourism
	Water sports



4 Product Development & Opportunities

Uttarakhand is extremely rich in natural and cultural heritage, religious destinations and festivals etc. UTDB shall prepare a **Detailed Tourism Road Map** by **March 2019** having complete inventory of tourism resources – products/activities, destinations, potential for tourism development, status of the existing infrastructure, gaps, and tourism stakeholders along with action plan in phase wise manner.

The Department shall develop ‘**Tourism Zones**’ in strategic locations of the state to make vibrant tourism destinations. The Department shall create land banks for these tourism zones which will have special regulations for faster approval processes, land use etc. This will enable the State Tourism to develop and implement target oriented phased development of regional destinations considering niche tourism products and alternate tourism options.

Few of the identified tourism products through Stakeholders Consultations are discussed below:

4.1 Wellness & Health

Uttarakhand since ages is known for its therapeutic products. The state is well known for its varied species of medicinal plants and herbs. Over the decade, numerous private operators offering wellness and rejuvenation products have mushroomed especially in the Haridwar-Rishikesh belt. With the advent of wellness and rejuvenation products, this segment has further established a high demand and thus it shall be promoted in other suitable regions of the state. Now towards further strengthening the segment and professionally running and maintaining the same, UTDB shall put concerted efforts as follows:-

- i. The SOPs mentioned in the policy must be made after extensive consultation with the stakeholders so that they are fair and practical.
- ii. In order to check global standards, the quality and services for treatments and therapies shall be standardized and finalised as per national and international best practices.
- iii. UTDB shall encourage NABH accredited wellness centres operating in the state with a ‘Mark of Excellence’. The NABH accreditation for wellness centres has been pioneered by the Ministry of Tourism and Ministry of AYUSH.
- iv. UTDB and Department of AYUSH, Government of Uttarakhand shall jointly create a **high-value brand of accredited wellness and rejuvenation centres** in the state with Private Sector Participation.
- v. NABH certification and adherence to the provisions of National AYUSH Mission (NAM) is mandatory.
 - The Department of AYUSH shall carry regular checks at these locations to ensure quality of services.
 - UTDB and Department of AYUSH shall also promote these centres on their websites.

- UTDB shall encourage convergence of benefits for accredited wellness centres through schemes of Ministry of Tourism and Ministry of AYUSH.

4.2 Ecotourism and Wildlife Tourism

- i. UTDB shall work in close co-ordination with the Ecotourism Board of Department of Forest and provide civic and tourist amenities in national parks and wildlife sanctuaries jointly along with Forest Department to ensure visitor satisfaction.
- ii. Ecotourism activities shall be developed with the help of Forest Department to showcase the rich biodiversity of the state.
- iii. Planning for such destinations will be done by engaging the local communities to ensure equitable distribution of benefits and socio-economic upliftment of the local population.
- iv. The model of Tripartite agreements between department of Tourism, Department of Forest and Communities (ETCs /EDCs) shall be explored to operate forest based ecotourism sites
- v. Nature Interpretation Centres, Nature Camps, Bird watching, Nature Tour Programs etc. of international standards shall be organized.
- vi. While encouraging wildlife tourism it shall be ensured that it does not disturb, deteriorate or have any negative impact on the environment.
- vii. Ecotourism guides and naturalists shall be trained and certified in co-ordination with the Forest Department.

4.3 Adventure Tourism

Private sector participation will be encouraged to develop adventure tourism activities in the state. These activities will include water sports, white water rafting, aero sports, paragliding, parasailing, hot air ballooning, mountain biking, streaking, mountaineering, rock climbing, bungee jumping, etc.

UTDB being a nodal agency shall prepare guidelines and rules for regulation and safety for adventure tourism activities in the state.

4.4 Film Tourism

- i. Uttarakhand has been a hot-spot of film shooting locations varying from the Nainital, Mussoorie, Ganga, Char Dham, Jim Corbett and Hilly Terrains of Kumaon & Garhwal amongst others.
- ii. The Department of Tourism shall facilitate production houses in faster approvals for filming sites, and thus strengthen symbiotic relationship between the production houses and the state.
- iii. UTDB shall identify places of interest for film industry and make online catalogue of destinations and liaison with information department.

4.5 Golf Tourism

- i. UTDB shall work in close co-ordination with Department of Sports and Indian Golf Union to identify potential investors, locations feasible for Golf & Mini Golf.
- ii. A detailed resource mapping study understanding the market potential and saleability of the Golfing shall be undertaken.

4.6 Service Apartments

Service apartments are usually run by caretakers hired by its owners to provide comfortable stays to visitors for short-term or long term stays. Utilizing vacant residential units can solve the issue of room shortages and simultaneously provide alternate and additional income to the owners. Department shall assist for registration and capacity building. Department shall formulate policy/guidelines for service apartments.

4.7 Homestays

Homestay provides visitors to experience local / rural life, culture and cuisine of host community. Homestay has resulted as a means of alternative livelihood this can also play a vital role for resolving shortage of rooms in various areas. Special emphasis shall be given on storytelling and handicrafts/souvenirs for which the youths would be encouraged to undergo trainings, as this will help them serve tourists better and earn extra income.

State Government has notified **Deendayal Upadhyaya Homestay Development Schemes and Guidelines 2018** for development of homestay units in rural areas for locals. Attractive incentives like Capital Subsidy, Interest Subsidy offered to locals to build/renovate their houses with minimum standard of hospitality and hygiene.

4.8 Health, Rejuvenation & Medical Tourism

State has potential for quality healthcare destination. Hospitals like AIIMS and other medical care units has already been established in the State. Emphasis will be given for supporting traditional system of medicine and wellness in the state. Already many wellness / yoga centres are running in the state.

4.9 Discover your roots

The Department shall initiate new tourism products to be based on 'Gotras' (Roots), as there is a believe that all the Gotras are lineage of their respective 'Sages' and Uttarakhand is abode of all 'Sages.' The Department will develop Gotra specific trails, where the tourists can visit them according to their respective Gotras.

Similarly, the State was under British Era and was once their favourite destination. The state is home to numerous Cemeteries, which the Department wishes to inventories and would further coordinate with their descendants to visit the cemetery. Infrastructure and tourism amenities shall be provisioned for the tourists at key locations.

4.10 Ropeways

State has eminence potential for establishing tourist ropeways on PPP model. Some of the identified projects are Dehradun-Mussoorie, Jankichatti-Yamunotri, Govindghat-Hemkund Sahib, Bhairav Gadhi, Deva Ka Danda, Binsar etc.

4.11 Air Connectivity/Helipads

The Department shall develop helipads at prominent tourism destinations in coordination with Department of Civil Aviation with basic amenities like Toilets, Restroom and Kitchenette.

4.12 Public Private Partnership (PPP)

- i) Non-profitable and closed units of Tourism Corporations will be given on lease to private sector for better and profitable operations of the units through competitive bidding on case to case basis.
- ii) Private sector participation shall be encouraged in the provisioning of Tourist amenities, like wayside amenities, convention centre, ropeways, public conveniences, parking lots, wayside motels, shopping facilities, local transportation, training centres etc.

5 Institutional Framework

5.1 High Powered Empowered Committee (HPEC)

A High Powered Empowered Committee shall be constituted to sanction all tourism projects including mega tourism projects of Private Sector or as identified by Department/UTDB on its land bank and existing properties, where incentives are being extended. The investor who wishes to avail tourism sector Incentives and Subsidies of the State has to apply and get the project registered to UTDB who shall further recommend the project to HPEC for approval.

UTDB shall initiate a tourism facilitation investment centre headed by nodal officer to coordinate with applicant in attaining necessary project sanctions, licenses, NOCs with State's single window portal post project approval from HPEC. The final grant of registration/ in - principal approval will be decided by the HPEC committee, which will, inter-alia, consider the prima-facie eligibility of the tourism unit, availability of budget and decide the eligibility for registration under the scheme. The HPEC committee shall be constituted as follows:

Table 3: Members of High Powered Empowered Committee (HPEC)

S.N.	Designation	Role
1.	Chief Secretary	Chairperson
2.	Principal Secretary / Secretary - Tourism / CEO UTDB	Member / Convener
3.	Principal Secretary / Secretary Industries	Member
4.	Principal Secretary / Secretary Finance	Member
5.	Principal Secretary / Secretary Revenue	Member
6.	Principal Secretary / Secretary Urban Development	Member
7.	CCF Ecotourism - Department of Forest	Member
8.	Additional CEO UTDB	Member
9.	Finance Controller - UTDB	Member

The Roles and Responsibilities of the HPEC

- ✓ To prioritize, sanction and approve applied private sector tourism projects for availing state's incentives and subsidies
- ✓ To inspect, visit, review and monitor any major projects regarding its implementation, execution, operation and management.
- ✓ To recommend special legislation for formation of appropriate regulatory mechanism, robust grievance redressed mechanism as may be required for the project.
- ✓ **Floor Area Ratio (FAR)** - The HPEC shall review, revise/modify the existing FAR applicable to tourism units and send recommendations to concerned Departments/ Authorities for implementation.
- ✓ Frame and issue guidelines for PPP initiatives in tourism sector.
- ✓ Approve specific service levels for the Private Partner and ensure formulation of Service Level Agreement (SLA) between the Private Partner and UTDB.

- ✓ Review progress of major projects/programmes undertaken and analyse the achievements with respect to the targets, both financial & physical and decide on corrective actions, if required.
- ✓ Ensure appropriate auditing & monitoring standards are developed and maintained in order to ensure highest standards of transparency and accountability.
- ✓ To constitute from time to time, any committees/sub-committees from various experts /members and/or staff and assign specific responsibilities.
- ✓ Periodic feedback and suggestions from the stakeholders (such as local community leaders) tourism professionals (tour operators, hoteliers etc.) representatives from Government agencies, industry bodies, practitioners, academicians etc.
- ✓ The HPEC shall meet at least once every quarter (3 months).

To support the objective of HPEC, UTDB will Create a dedicated Program Management Unit (PMU) for implementation of projects, which may include hired consultancy firm (Transaction Advisors, PMC, etc.) if required to improve the capacity and capability of the Department.

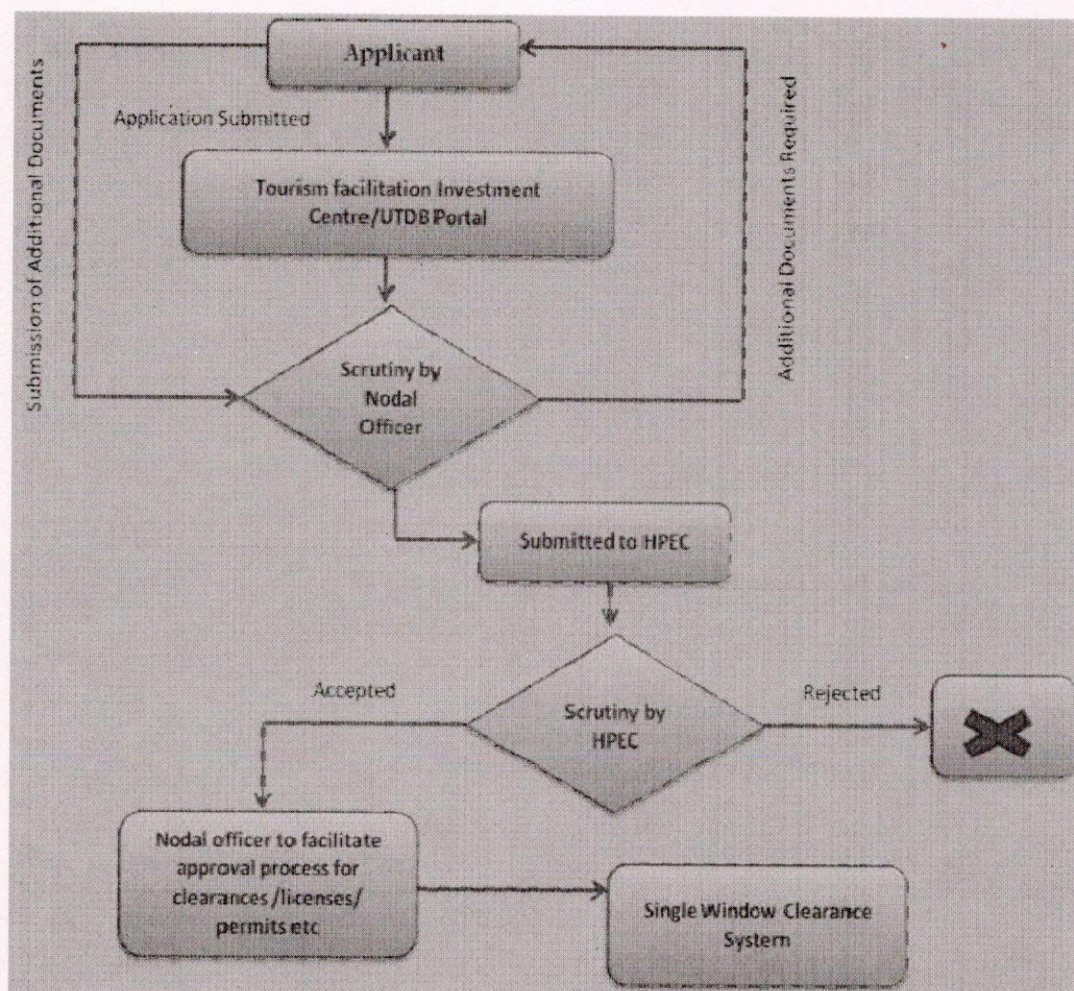
5.2 Ease of Doing Business and Single Window Clearance

To implement the strategic Interventions State Government has enacted Uttarakhand enterprises single window facilitation and clearance Act 2012 (as amended time to time). Uttarakhand Government has embarked on reforms aimed at improving the business environment. Uttarakhand Tourism Development Board (UTDB) has undertaken various steps to improve Ease of Doing Business in the Tourism sector in Uttarakhand for private investors/developers. The State Government has undertaken key reforms in the following areas:

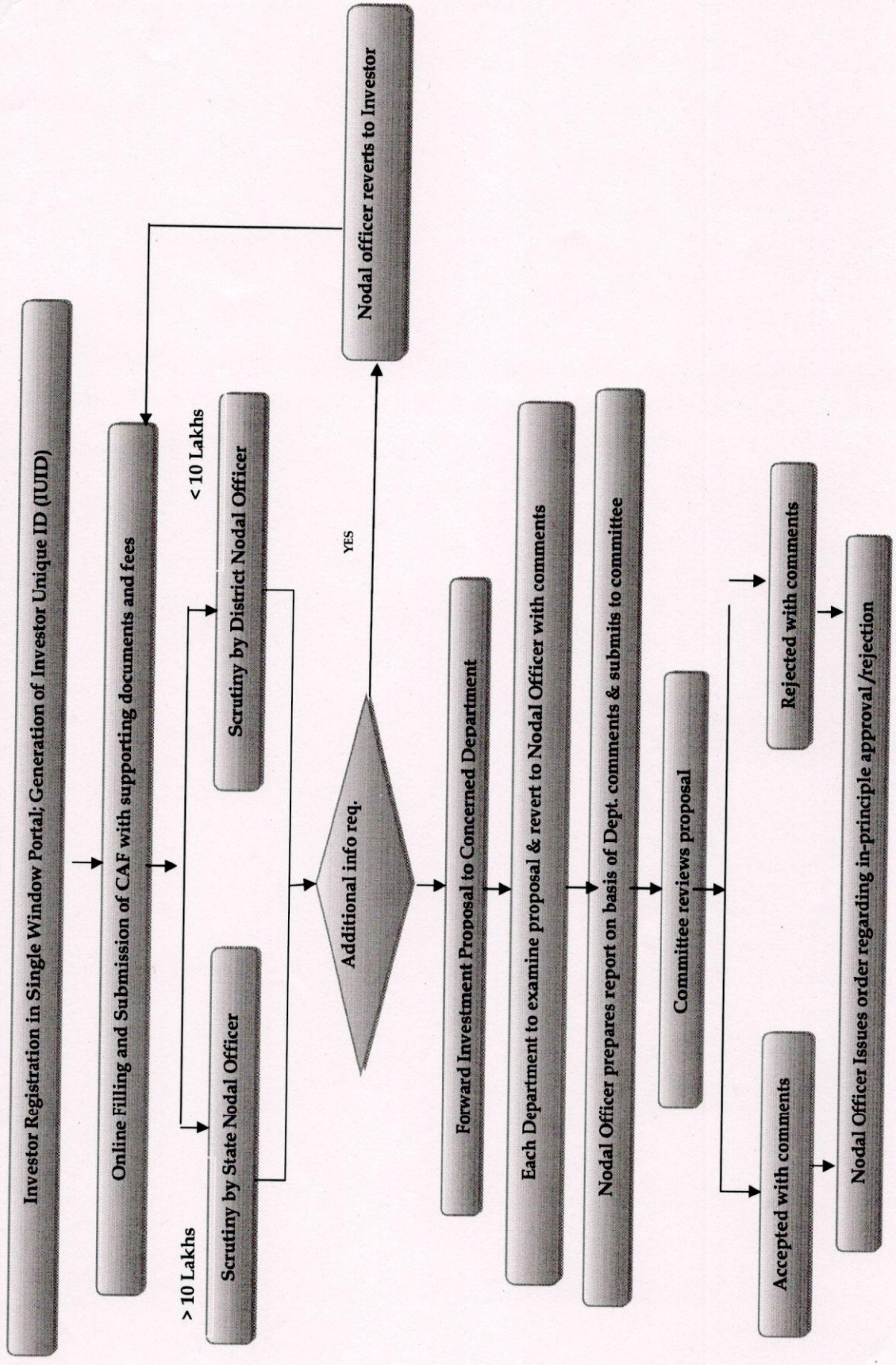
- **Access to Information and Transparency Enablers:** The state has done a comprehensive compilation of 329 investor related services across 55 departments on its single window portal. Further, the Government has also introduced a help line to address the investor related queries.
- **Availability of Land:** List of land banks with area, infrastructure and distances is given on GIS based portal where GIS data is integrated with Google maps, and is available on SIIDCUL GIS System. The 'first-come-first-serve' principle is followed for land allotment, and the procedure needs to be completed within 30 days of application. Also, E-Stamp facility is now available at all the sub-registrar offices. Further, clear timelines have been provided for land use and land conversion.
- **Construction Permit Enablers:** The Government has introduced Comprehensive Formal Building Bye Laws. An Automatic Building Plan Approval Management System has been established by the Government to facilitate quick processing, standardisation, effective monitoring and disposal of building plan permissions. An online Registration form for Building Plan Approval is available on the SIDA's online portal. The Government has fixed a deadline for the grant of Building Permit Approval (CTE) and Completion Certificate (CTO) issued by SIDA, i.e. 30 working days.

- **Environment Registration Enablers:** A comprehensive list of procedures and 31/31 documents required for application are available on the UEPPCB's website. The provision for an online Consolidated Consent and Authorisation form (CCA Application) for Water/ Air Consent & Hazardous Waste Authorization has been made. Also, the calculation for the Consent Fee can be done through an online fee calculator. The Government has also fixed a timeline for approval/rejection of applications.
- **Single Window:** The Single Window Clearance System (SWCS) viz. UdyogMitra was formed as a consequence to 'The Uttarakhand Enterprises Single Window Facilitation and Clearance Act 2012' (Uttarakhand Act No. 05 of 2013) to provide all the requisite clearances /licenses/ permits etc. required to establish/ operate tourism units. All necessary clearances shall be accorded to the developer in time bound manner after the submission of requisite documents through the Single Window System. Directorate of Industries is the State level Nodal Agency.

5.3 Process Flow of Project approval by HPEC



5.4 Process Flow for Obtaining In-principle Approval for Single Window Clearance System



6 Incentives / Subsidies

To attract tourism investment in the state the state cabinet has accorded industry status to tourism, considered tourism as a mainstay of the state economy. Now, the investors can avail attractive incentives and subsidies akin to industry under MSME Policy-2015 where total project cost is upto INR 10 Cr. The department has also made separate provisions for attracting larger tourism and allied projects, where project cost is above INR 10 Cr.

The details of all the available incentives and subsidies are as follows:

6.1 Incentives & Subsidies under MSME Policy 2015 as amended in March 2016 & 2018 (up to capital investment of INR 10 Cr.)

To promote sustainable tourism development in lesser developed areas, the state has been divided into five categories (as per MSME Policy-2015 as amended in March 2016 & 2018) for the purpose of quantum of incentives/subsidies as under :-

Table 4: Categorization of Districts for Incentives/subsidies

Categories	Districts
Category A	Whole Districts of Pithoragrah, Uttarkashi, Chamoli, Champawat, Rudrapur and Bageshwar.
Category B	<ul style="list-style-type: none"> Whole District of Almora. All hilly development blocks of District Pauri Garhwal, Tehri Garhwal. (Excluding regions under category B+). All hilly development blocks of District Nainital and Dehradun. (Excluding regions under category B+).
Category B+*	<ul style="list-style-type: none"> Kotdwar, Sigaddi and adjoining plain regions of Dugadda development block of district Pauri Garhwal. Dhalwala, Muni Ki Reti, Tapovan and adjoining plain regions of Fakot development block of District Tehri Garhwal. Kotabagh development block of District Nainital. Plain regions of Kalsi development block of District Dehradun.
Category C	<ul style="list-style-type: none"> Regions located above 650 mtrs from sea level in Raipur, Sahaspur, Vikasnagar and Doiwala development blocks of District Dehradun. Ramnagar and Haldwani development blocks of District Nainital.
Category D	<ul style="list-style-type: none"> Whole Districts of Haridwar and Udham Singh Nagar Remaining area of District Dehradun and Nainital (which are not included in category 'B', 'B+' and 'C').

(*) Plain regions under category B+ shall be notified separately by Department of MSME on the basis of recommendation of respective District Magistrates.

Table 5: Available Incentives & Subsidies (category wise)

S.No.	Incentives Type	Category A	Category B	Category B+	Category C	Category D
1	Capital Subsidy to new tourism units	40% (Max. up to INR 40 Lakh)*	35% (Max. up to INR 35 Lakh)*	35% (Max. up to INR 35 Lakh)*	30% (Max. up to INR 30 Lakh)	15% (Max. up to INR 15 Lakh)*
2	Interest Subsidy to new tourism units (for first 3 years)	10% (Maximum up to INR 8 Lakh/yr/unit)	8% (Maximum up to INR 6 Lakh/yr/unit)	8% (Maximum up to INR 6 Lakh/yr/unit)	6% (Maximum up to INR 4 Lakh/yr/unit)	5% (Maximum up to INR 3 Lakh/yr/unit)
3	Stamp Duty Concession (only on tourism related projects)	100%	100%	100%	100%	50%
4	Tax Incentives (Reimbursement of SGST after adjustment of input tax credit)	100 % for the first 5 years and 90% thereafter	100 % for the first 5 years and 75% thereafter	100 % for the first 5 years and 75% thereafter	Nil	Nil
5	Special Incentive Scheme for Women Entrepreneur	In this scheme, Fiscal incentives such as State Capital Subsidy on Fixed Capital Investment: 25 % (Maximum up to INR 25 Lakhs). Interest Subsidy on the interest of Bank Loan: 6 % (Maximum INR 5 Lakhs per year) shall be available to the eligible Women's Manufacturing / Service enterprises in the whole State.				

Note- Projects approved by DIPP (Ministry of Commerce & Industry) Scheme - Industrial Development Scheme for Himachal Pradesh & Uttarakhand 2017 for the amount upto Rs. 10 Cr. Will be eligible to get additional benefits offered by MSME policy of Uttarakhand barring capital subsidy.

6.2 Incentives for Large Tourism Projects; where capital investment is above INR 10 Cr upto INR 75 Cr

Department has made separate provisions to encourage larger tourism projects in the state by offering an array of incentives and subsidies. However the state has been categorised into 2 broader categories (A&B) to offer differential incentives and motivating investments in far-flung districts, this categorization is for the purpose of quantum of incentives/subsidies and intends to incentivize the lesser developed districts with available carrying capacities. Destinations in Category A are relatively lesser explored than Category B.

Table 6: Incentives & Concessions for Larger Tourism Projects with capital investment of more than INR 10 Cr up to INR 75 Cr.

S.No.	Incentives Type	Category A	Category B
1	Capital Subsidy	To be availed as per DIPP (Ministry of Commerce & Industry) Scheme - <i>Industrial Development Scheme for Himachal Pradesh & Uttarakhand 2017</i> i.e. 30% of the required capital investment in plant and machinery, with an upper limit of INR 5 Cr.	
2	Interest Subsidy to new tourism units (for first 3 years)	✓ 5% if bank loan < INR 2 Cr 3% if bank loan > INR 2 Cr	
3	Stamp Duty Concession	✓ 50% stamp duty exemption* <i>*to be reimbursed after commencement of project</i>	
4	Conversion and Development Charges	✓ Land use and development charges shall be reimbursed at the time of commencement of commercial operation.	
5	Tax Incentives (Reimbursement of SGST after adjustment of input tax credit)	50% SGST reimbursement for first 3 yrs. of operation	
6.	Electricity Duty & Rate	✓ As per Industrial norms	

6.3 Mega Tourism Projects (Capital Investment more than INR 75 Cr.)

In order to boost big ticket projects where the Project Cost / Capital Investment is above INR 75 Cr. the Department shall make provisions to provide extra incentives. Special budgetary allocations shall be made in the state tourism budgets.

Table 7: Available Incentives and Provisions:

S.No.	Incentives Type	Available Provisions
1	Capital Subsidy	To be availed as per DIPP (Ministry of Commerce & Industry) Scheme - <i>Industrial Development Scheme for Himachal Pradesh & Uttarakhand 2017</i> : 30% of the required capital investment in plant and machinery, with an upper limit of INR 5 Cr.
2	Interest Subsidy to new tourism units (for first 3 years)	✓ 5% of the bank loan or up to Maximum of INR 50 Lakhs per unit / year
3	Stamp Duty Concession (only on tourism related projects)	✓ 50% stamp duty exemption* <i>*to be reimbursed upon completion</i>
4	Conversion and Development Charges	✓ Land use and development charges shall be reimbursed at the time of commencement of commercial operations.
5	Tax Incentives (Reimbursement of SGST after adjustment of input tax credit)	✓ 50% SGST reimbursement for first 3 yrs. of operation
6.	Electricity Duty & Rate	✓ As per Industrial norms

Note: The interested applicant who wishes to opt for capital subsidy shall first file his/ her application after registering with Department of Tourism, Uttarakhand under *DIPP scheme - 'Industrial Development Scheme for Himachal Pradesh & Uttarakhand 2017'*. However if the,

applicant doesn't receives Capital Subsidy under DIPP within 3 months from the date of registration to DIPP, or in meeting of approval committee in which his / her project is considered and rejected ; whichever is earlier, in that case the Tourism Department of Uttarakhand shall consider such cases may make a provision for grant of capital subsidy to the extent of 80% of eligible amount under DIPP scheme.

6.4 Eligible Entity under Tourism

In view of the potential of tourism in the state and lack of opportunity for traditionally defined enterprises / tourism unit, definition of enterprises / tourism unit to be expanded to include following tourism activities so that they can get the benefits as per the MSME (where Capital Investment is up to INR 10 Cr.)and Incentives available to larger tourism projects (where Capital Investment is above INR 10 Cr.) as Government has granted industrial status to tourism industry also.

1. Hotels, Motels
2. Floatels / Floating resorts
3. Expansion of existing Hotels/Resorts etc. (min. expansion/addition of 15 rooms per Hotel/Resort unit)
4. Heritage Hotels/Entities
5. Yoga, Ayurveda and Naturopathy Resorts
6. Spa & health resorts/ Wellness resorts
7. Ecolodges&Perennial Camps
8. Tourist resort/tourist village
9. Local cuisine restaurants
10. Restaurants
11. Wayside facilities on National Highways or State Highways wherein restaurants and parking are available
12. Private Parking Lots
13. Amusement Park
14. MICE convention centres (minimum covered hall with carpet area of 5,000 sq feet.)
15. Activities in Rural tourism, Cultural Tourism
16. Festivals & Carnivals (Cultural, Local, Literature, Film, Food, theme based etc.)
17. Sound & Light shows, LASER shows etc.
18. Adventure activities such as - trekking, rock climbing, water sports, boat race, skating, fishing, aero sports etc.
19. Ropeways, funiculars etc.
20. Caravan, Motor Houses, Cruise boats, Yachts, house boats and establishment of boat clubs.
21. Operation of helium and hot air balloon, Blimps
22. Off-Road vehicles, air taxi, amphibians
23. Handicrafts / Shilpgram
24. Tourism or Hospitality Training Centres (including foreign language teaching centre), Hospitality University, Production and marketing of traditional Crafts and other artwork
25. Work related to maintenance of cultural and historical heritage
26. Tourism activities related to environment conservation/jungle safari/lodges etc.

Note: The Department may alter or add any other tourism related project/services or activity to the above eligible entity list, as and when required.

6.5 Category wise Provisioning of Funds

To harness the potential of tourism sector in delivering socio-economic benefits to the last mile, it is pertinent to accelerate infrastructure development, both core and peripheral, which requires large scale capital infusion as well as technical capacities. In order to address this, the state government shall earmark a dedicated annual corpus of INR 100 Crore to support infrastructure development and expansion under the following 4 broad categories, with a special focus on promoting Public Private Partnerships (PPPs) as the institutional mechanism to ensure time bound execution along with quality assurance.

I. Accommodation and MICE Infrastructure - 15 Units, cumulative cap of INR 40 Cr.

- New Hotels, Motels
- Floatels, Floating resorts, Floating restaurants
- Expansion of existing Hotels/Resorts etc. (min. expansion/addition of 15 rooms per Hotel/Resort unit)
- Amusement Parks
- Ecolodges & Perennial Camps
- Spa & Health / Wellness resorts, Yoga, Ayurveda and Naturopathy Resorts, Divine Resorts
- Tourist Village & Homestays
- Restaurants, Local Cuisine Restaurants
- Heritage Hotels/Entities
- Wayside facilities on National Highways or State Highways wherein restaurants and parking are available
- Private Parking Lots
- MICE convention centres (minimum covered hall with carpet area of 5,000 sq feet.)

II. Recreation, Culture & Capacity Building - 15 Units, cumulative cap of INR 25 Cr.

- Caravan, Motor Houses, Cruise boats, Yachts, house boats and establishment of boats clubs
- Operation of helium and hot air balloons, blimps
- Sound & Light / LASER shows
- Festivals & Carnivals (Cultural, Local, Literature, Film, Food, theme based etc.)
- Production and marketing of traditional Crafts and other artwork /Shilpgram
- Work related to maintenance of cultural and historical heritage
- Activities in Rural tourism, Cultural Tourism
- Tourism or Hospitality Training Centres (including foreign language teaching centres)

III. Nature, Adventure & Wildlife - 10 Units, cumulative cap of INR 15 Cr.

- Tourism activities related to environment conservation/jungle safari/lodge etc.
- Adventure activities such as - trekking, rock climbing, water sports, boat race, skating, fishing, aero sports etc.

IV. Transportation - 5 Units, cumulative cap of INR 20 Cr.

- Off-Road vehicles, air taxi, amphibians
- Ropeways, funiculars etc.

6.6 Conditions for avail concessions and incentives:

- **Registration:** The eligible tourism units who wish to apply for the incentives and concessions shall be required to apply to UTDB simultaneously under single window (www.investuttarakhand.com) system and obtain registration certificate.
- **Facade** - All the new upcoming tourism units has to ensure that the Facade (Entrance) of the Tourism Unit resembles Uttarakhand Architecture (vernacular architecture) to promote the ironic and unique heritage of the state.
- **Energy Management** - All the new tourism units in Urban Areas has to ensure (self-certification) that at least 10% of energy consumption through installed capacity is met through renewable energy sources. UTDB shall independently conduct an audit to verify authenticity of self-certification.
- **Support Infrastructure** - All the new tourism units (both in Urban and Rural areas) have to ensure adequate support infra - access, parking, safety etc. while planning the tourism unit.
- **Viability Gap Funding (VGF)** - As per incentives from the Ministry of Tourism, viability gap funding shall be available to tourism infrastructure projects that are to be undertaken through Public Private Partnerships. The quantum of VGF provided under this scheme is in the form of a capital grant at the stage of project construction. The amount of VGF will be equivalent to the lowest bid for capital subsidy, but subject to a maximum of 20% of the total project cost³.

6.7 Other Conditions

- The total benefits accrued from subsidies shall not be more than the cost of the project.
- It shall be mandatory to operate the beneficiary tourism units for the next five years.
- If the tourism unit does not abide by these terms and conditions then it will have to return the subsidy amount with a 15% simple interest to the state otherwise state may take any suitable action to recover the money.
- All the tourism units who have availed the incentives shall have to report their operations, employment generation, audited financial statements and details of incentives received to the department of tourism or any agency appointed by Department on yearly basis.

³<http://www.makeinindia.com/sector/tourism-and-hospitality>&<http://www.gidb.org/acts-policies-visibility-gap-fund>

7 Capacity Building & Skill Development

7.1. Capacity Building

- Conduct capacity building training programmes to cater the needs of various tourism service providers like drivers, cooks, guides, cleaners, front office executives etc.
- The UTDB will also encourage hoteliers/travel operators/tour agents to induct trained and certified guides/workforce for better absorption in the tourism sector.
- All efforts shall be made to develop skills required for the tourism sector with help of national level apex institutes like IITM, IIFM, Culinary Inst. Noida, IHMs etc.
- A pool of consultants / experts/ tourism aggregators shall be empanelled to provide necessary training like general etiquettes, English speaking and other languages, cooking, nature guides, heritage guides, resort operations etc. as required.
- UTDB shall periodically identify interested youths, operators, students, entrepreneurs to provide capacity building and training in the hospitality sector – some of such themes are as follows – Naturalist, Heritage Monument Guides, General Etiquettes/Guest Handling, Guest PR, Cooking, House-keeping, F&B, Language Proficiency - English / French etc.
- Certification - UTDB will periodically certify tourism sector workforce and arrange refresher courses for earlier certified guides for standardization and knowledge up-gradation.
- Feedback and 3rd party skill assessment of trainings provided and trainees after completion of trainings.

7.2. Skill Development

- The Uttarakhand Skill Development Mission has been providing free skill development training programmes to youth over all 13 districts. Special skilling centre shall be developed targeting tourism work force in mind.
- Incentives and subsidies to private sector in skill development and training in tourism sector.
- Convergence with Central Government schemes like Hunar se RozgarYojna of Ministry of Tourism and other ministries shall be ensured.
- UTDB shall reimburse 100% course fee of incumbents /trainees belonging to women, disadvantaged, under-privileged and economic weaker sections of the society in tourism and allied domains.
- State-level awards will be given to encourage organizations and individuals working in the field of tourism for appreciation and recognition of Self Employment.

8 Marketing & Branding

8.1 Marketing, Branding and Use of ICT

- Aggressive Branding and Marketing exercises shall be undertaken by the Department/UTDB and the state will launch its new marketing campaign to boost tourist inflow and better outreach.
- UTDB shall appoint reputed marketing and branding consultants/ agencies/ firms for promoting the tourist destinations
- Ensuring presence of State Tourism in international and national tourism events/marts, roadshows, expo's etc.
- UTDB shall give more emphasis on imparting awareness on policy incentives and subsidies to locals, so that they can benefit the most and trigger self-employment.
- UTDB shall ensure strengthening of ICT infrastructure to provide year round access to all destinations in the state especially the remote tourist locations.
- UTDB shall liaison with mobile operators to ensure good connectivity for all tourism destinations in the state especially far-flung areas.
- A four-digit 24X7 Tourism Helpline number shall be set up to provide instant help to tourists. This service will be made available and run in Hindi, English and other prominent foreign languages may be added in due course.
- The number of Tourist Police will be increased and will be deployed at all prominent tourism spots. Special emphasis shall be given to the security of female tourists.
- Conducting cleanliness drives at important tourist destinations with the help of schools, NGO's, CBO's, corporate etc.
- The state shall organize annual excellence awards to honour individual/organizations doing exemplary work in the field of tourism to encourage provision of best services by them.
- To provide information to the tourists, Tourism Information Centres will be at prominent airports, railway stations and bus stations of the country.
- State's image will be improved through strategic advertising campaigns through print, electronic and outdoor media.
- Tourism information, research and forecasts shall be made more effective to serve the needs of the industry and Government.
- Use of social media will be maximized for tourism publicity. Department's website, Facebook page, Twitter handle etc. will be enriched further.
- Tourists will be provided with information's with the better use of information technology and communication mediums. Through mobile based applications they will be given tourism friendly information.
- In order to facilitate and augment tourism sector investments, the State shall organise Exhibitions & Tourism Investment Summits regularly to showcase various tourism

offerings like; Potential Tourism Projects, Souvenirs, Handicrafts, Policy Incentives and Subsidies etc.

- The Department shall organise an annual Carnival on a larger scale with components like cultural parades, musical nights, sound and light shows, fireworks, circus elements etc. so that it acts as a crowd puller. Special package targeting Carnival shall be prepared for making it a vibrant event.
- Digital Marketing techniques shall be utilized to inform and educate tourists on the uniqueness of the tourist destinations and products thereby enhancing the State's image and perception.
- Department of Tourism shall create mobile application and knowledge based games to cater to the new generation of tourists.
- The Department of Tourism portal www.uttarakhandtourism.gov.in shall be the primary gateway for all consumer and trade marketing programmes.

Comparative Statement

S.No.	Incentives Type	Rs.10-50 cr. proposed in Large Project by Ind.Dept.	Proposed in Tourism policy INR Rs.10 Cr. to 75 cr	Mega Ind.Policy Rs.75-200 cr.	Proposed in Tourism policy INR Rs.10 Cr. to 75 cr
1	Capital Subsidy	To be availed as per DIPP (Ministry of Commerce & Industry) Scheme – <i>Industrial Development Scheme for Himachal Pradesh & Uttarakhand 2017</i> i.e. 30% of the required capital investment in plant and machinery, with an upper limit of INR 5 Cr.	To be availed as per DIPP (Ministry of Commerce & Industry) Scheme – <i>Industrial Development Scheme for Himachal Pradesh & Uttarakhand 2017</i> i.e. 30% of the required capital investment in plant and machinery, with an upper limit of INR 5 Cr.	To be availed as per DIPP (Ministry of Commerce & Industry) Scheme – <i>Industrial Development Scheme for Himachal Pradesh & Uttarakhand 2017</i> : 30% of the required capital investment in plant and machinery, with an upper limit of INR 5 Cr.	To be availed as per DIPP (Ministry of Commerce & Industry) Scheme – <i>Industrial Development Scheme for Himachal Pradesh & Uttarakhand 2017</i> : 30% of the required capital investment in plant and machinery, with an upper limit of INR 5 Cr.
2	Interest Subsidy to new tourism units (for first 3 years)	7 % Maximum Rs. 25 lacs for large Projects	✓ 5% if bank loan < INR 2 Cr 3% if bank loan > INR 2 Cr or up to Maximum of INR 25 Lakhs per unit / year	7 % Maximum Rs. 35 lacs for Mega Projects	5% of the bank loan or up to Maximum of INR 50 Lakhs per unit / year
3	Stamp Duty Concession	50% stamp duty exemption*	50% stamp duty exemption* *to be reimbursed after commencement of project	50% stamp duty exemption*	50% stamp duty exemption* *to be reimbursed after commencement of project
4	Conversion and Development Charges	NIL	Land use and development charges shall be reimbursed at the time of commencement of commercial operation.	NIL	Land use and development charges shall be reimbursed at the time of commencement of commercial operations.
5	Tax Incentives (Reimbursement of SGST after adjustment of input tax credit)	30% SGST reimbursement	50% SGST reimbursement for first 3 yrs. of operation	50% SGST reimbursement	50% SGST reimbursement for first 3 yrs. of operation

S.No.	Incentives Type	Rs.10-50 cr. proposed in Large Project by Ind.Dept.	Proposed in Tourism policy INR Rs.10 Cr. to 75 cr	Mega Ind.Policy Rs.75-200 cr.	Proposed in Tourism policy INR Rs.10 Cr. to 75 cr
6.	Electricity Duty & Rate	Power Assistance/Power Bill rebate @ Rs. 1Per unit and 100% exemption of Electric duty	As per Industrial norms	Power Assistance/Power Bill rebate @ Rs. 1Per unit and 100% exemption of Electric duty	As per Industrial norms
7.	Reimbursement of land registration fee	@ Rs. 1 per Rs. 1000	NIL	@ Rs. 1 per Rs. 1000	NIL
8.	Subsidy on ETP	30% Maximum Rs. 50 Lakhs	NIL	30% Maximum Rs. 50 Lakhs	
9.	Rebate on Mandi Tax	@ 75% for Textile Units	NIL	@ 75% for Textile Units	NIL
10.	Payroll Assistance	Subsidy of Rs. 500 per month per employee for additional specified direct employees for 10 years. For women employees Rs. 700 per month per employee shall be admissible for specified direct employees.	NIL	Subsidy of Rs. 500 per month per employee for additional specified direct employees for 10 years. For women employees Rs. 700 per month per employee shall be admissible for specified direct employees.	NIL
11.	Concession on Land cost in SIDCIL Industrial areas	on prevailing rates 15 % for Large Projects, 25 % for mega project	NIL	on prevailing rates 30 % for ultra mega project	NIL

Note: The interested applicant who wishes to opt for capital subsidy shall first file his/ her application after registering with Department of Tourism, Uttarakhand under **DIPP scheme** – '**Industrial Development Scheme for Himachal Pradesh & Uttarakhand 2017**'. However if the, applicant doesn't receives Capital Subsidy under DIPP within 3 months from the date of registration to DIPP, or in meeting of approval committee in which his / her project is considered and rejected ; whichever is earlier, in that case the Tourism Department of Uttarakhand shall consider such cases may make a provision for grant of capital subsidy to the extent of 80% of eligible amount under DIPP scheme.