

प्रेषक,

दिलीप जावलकर,  
सचिव,  
उत्तराखण्ड शासन।

सेवा में,

मुख्य कार्यकारी अधिकारी,  
उत्तराखण्ड पर्यटन विकास परिषद,  
देहरादून।

पर्यटन अनुभाग

विषय:—

पर्यटन नीति, 2018 की ऑपरेशनल गाईड लाईन्स के सम्बन्ध में।

देहरादून: दिनांक: 06 अगस्त, 2020

महोदय,

उपर्युक्त विषयक पर्यटन विकास परिषद के पत्र संख्या—18/2—7—740, दिनांक 20.05.2020 के सन्दर्भ में मुझे यह कहने का निदेश हुआ है कि पर्यटन नीति, 2018 को लागू करने की प्रक्रिया (Operational Guidelines) को निर्गत किये जाने की एतद्वारा स्वीकृति प्रदान की जाती है। कृपया तदनुसार आवश्यक कार्यवाही करते हुये शासन को अवगत कराने का कष्ट करें।

2. यह आदेश वित्त विभाग की सहमति से जारी किये जा रहे हैं।

भवदीय,

  
(दिलीप जावलकर)  
सचिव।



# **Operational Guidelines for Uttarakhand Tourism Policy 2018**

**Uttarakhand Tourism Development Board**  
Department of Tourism, Government of Uttarakhand

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## ABBREVIATIONS

<b>AICTE</b>	<b>All India Council for Technical Education</b>
<b>AYUSH</b>	Ayurveda, Yoga & Naturopathy, Unani, Siddha, and Homoeopathy
<b>CA</b>	Chartered Accountant
<b>CAF</b>	Common Application Form (In-Principle Approval in Uttarakhand)
<b>CTO</b>	Consent to Operate
<b>Cr</b>	Crore
<b>DA</b>	Disbursement Agency
<b>DGCA</b>	Directorate General of Civil Aviation
<b>DLC</b>	District Level Committee
<b>DTDO</b>	District Tourist Development Officer
<b>ETP</b>	Effluent Treatment Plant
<b>GoUK</b>	Government of Uttarakhand
<b>HPEC</b>	High Powered Empowered Committee
<b>NABH</b>	National Accreditation Board for Hospitals & Healthcare Providers
<b>NEFT</b>	National Electronic Funds Transfer
<b>NOC</b>	No Objection Certificate
<b>PWD</b>	Public Works Department
<b>RTGS</b>	Real Time Gross Settlement
<b>SC</b>	Scrutiny Committee
<b>SGST</b>	States Good and Service Tax
<b>Sq. Ft</b>	Square Feet
<b>Sq. Mt</b>	Square Meter
<b>UEPPCB</b>	Uttarakhand Environment Protection & Pollution Control Board
<b>UTDB</b>	Uttarakhand Tourism Development Board

## 1. INTRODUCTION

- 1.1.** Department of Tourism, Government of Uttarakhand has announced the Uttarakhand Tourism Policy 18, vide Government Order No. 2272/VI/2018-04(1)/2017 Dated: 16<sup>th</sup> November 2018. The policy shall remain operational for five years from the date of approval. It is a comprehensive forward-looking policy to assist and encourage tourism development in the state.
- 1.2.** Uttarakhand Tourism Policy - 2018 focuses on developing various tourism projects and tourism related services by facilitating the private sector, local entrepreneurs and Public Private Partnerships (PPP) through Ease of Doing Business, Single Window Clearances System and availing various attractive incentives and subsidies.
- 1.3.** Since the Uttarakhand Tourism Policy - 2018 has come into operation, the earlier Tourism Policy 2001 has ceased to have effect. However, entities which have been sanctioned and have partly availed the incentives and subsidies under earlier policy shall continue to enjoy those benefits as per sanctioned orders.
- 1.4.** These guidelines have been framed with the following objectives:
- 1.4.1. Detailing the requirements/criteria for approval of tourism units as per the Uttarakhand Tourism Policy 2018.
- 1.4.2. Detailing the procedures to be followed to claim incentives, subsidies for sanctioned projects, disbursements of claims applicable to Tourism Units.
- 1.5.** These guidelines shall be applicable on all those projects which were accorded In-Principle approval under `The Uttarakhand Enterprise Single Window Facilitation and Clearance Act, 2012` after the notification of `Uttarakhand Tourism Policy 2018`.
- 1.6.** The Department may alter or add any other tourism related project / services or activity to the below eligible entity list, as and when required.

**Table 1:** Eligible Tourism Units:

<b>1</b>	Hotels / Motels	<b>2</b>	Flotels / Floating Resorts	<b>3</b>	Expansion of existing Hotels/ Resorts etc
<b>4</b>	Heritage Hotels / Entities	<b>5</b>	Yoga, Ayurveda and Naturopathy Resorts	<b>6</b>	Spa & Health Resorts / Wellness Resorts

7	Ecolodges & Perennial Camps	8	Tourist Resort / Tourist Village	9	Local Cuisine Restaurants
10	Restaurant	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 and Carnivals (Cultural, Local, Literature, Film, Food, theme based etc.)	17	Sound and 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	Handicraft/ Shilp-Gram	24	Tourism or Hospitality Training Centres (including foreign language teaching centre)
25	Production and Marketing of Traditional Crafts and Artwork	26	Work related to maintenance of Cultural and Historical heritage	27	Tourism activities related to environment Conservation/ Jungle Safari/Lodges etc
28	Service Apartments				

## 2. DEFINITIONS OF TERMS USED IN GUIDELINES

- 2.1. Capital Investment:** Means the total eligible investment in the project collectively from all sources as prescribed in these Guidelines i.e., the total investment in the land site development, building, Plant & Machinery. (As given in 8.3.1.1)
- 2.2. Concession:** A financial relief or benefit or certain relaxation in procedure granted by Government of Uttarakhand or its Departments to Tourism related units upon fulfilment of certain conditions by them.
- 2.3. Complete Unit/ Completion of Unit:** Means a unit shall be considered complete on the submission of the inspection report and completion certificate jointly by the respective DTDO and the designated representative of the Financial Institution from where loan was

availed.

- 2.4. **Disbursement Agency (DA)**: UTDB shall be the DA to disburse incentives / subsidies / claim.
- 2.5. **Disabled Friendly**: means all tourism units shall cater to the needs of the disabled, as by offering wheelchair access.
- 2.6. **Financial Institutions**: All Nationalised Banks and notified banks.
- 2.7. **High Powered Empowered Committee (HPEC)**: Means a committee constituted as per the Uttarakhand Tourism Policy 2018 to sanction all tourism projects
- 2.8. **New Tourism Projects**: All registered new tourism projects/units that have been set up or have commenced operations from the date of notification of the 'Uttarakhand Tourism Policy-2018'.
- 2.9. **Scrutiny Committee (SC)**: Means committee constituted for scrutiny of application/registration and claims received under the policy and these guidelines.
- 2.10. **Stamp Duty**: Means the duty defined as stamp duty payable under The Indian Stamp Act 1899 (as applicable to the State of Uttarakhand).
- 2.11. **Subsidy**: Financial assistance granted by the Government of Uttarakhand, Government of India or its Departments under various expense components for tourism.

### 3. INSTITUTIONAL FRAMEWORK FOR APPROVAL

- 3.1.1. To facilitate the investors in getting necessary clearances, licences, approvals from the State Authorities and Departments, UTDB shall establish a **Tourism Facilitation Investment Centre** headed by **Nodal officer** which will coordinate between States' Single Window Clearance System and investors.
- 3.1.2. Nodal Officer of UTDB with the help of **Programme Management Unit (PMU)** (Setup as per the provisions of the policy) will verify the applications, documents and if satisfied then submit the application to the **Scrutiny Committee** for examination & scrutiny.
- 3.1.3. A **Scrutiny Committee (SC)** shall be constituted in order to verify the documents (For Eligibility of project during in-principal approval & disbursement of incentives) at UTDB level.

3.1.3.1. The Scrutiny Committee shall be constituted as follows:

1	Chief Executive Officer, UTDB	Chairperson
2	Additional Chief Executive Officer, UTDB	Member
3	Director, UTDB	Member
4	Director Finance, UTDB	Member
5	Convener, State Level Bankers Committee	Member
6	State Level Officer from financial institutions/ banks	Member
7	Nodal Officer nominated by CEO, UTDB	Member Secretary

8 Any other officer nominated by Chairperson

3.1.4. A **District Level Committee (DLC)** shall be constituted for physical verification and monitoring of the Tourism Units. This committee shall jointly issue the Verification Report for the completion of the unit for claiming subsidies and incentives.

The District Level Committee shall be constituted as follows:

1	District Magistrate	Chairperson
2	Chief Development Officer	Member
3	District Lead Bank Manager	Member
4	District Senior Treasurer/ Treasurer	Member
5	District Excise Officers/ Deputy Commissioner Commercial Tax/ Assistant District Transport Officer/ Secretary – DDA or Local Authority	Member
6	General Manager, DIC	Member
7	District Tourism Development Officer	Member Secretary
8	Any other officer nominated by Chairperson	

3.1.5. After the receipt of **Scrutiny report** (by SC) & **Verification report** (by DLC), the application shall be submitted to the Chairman, UTDB for approval and recommendation to HPEC. If the Chairman, UTDB so desires, this authority can be delegated to Chairperson of Scrutiny Committee.

3.1.6. A **High-Powered Empowered Committee (HPEC)** with members, roles & responsibilities shall be constituted as given under The Uttarakhand Tourism Policy 2018.

#### 4. APPROVAL PARAMETERS FOR ELIGIBLE TOURISM UNIT

UTDB has proposed various concessions and investment subsidies to eligible units willing to develop tourism projects in the State, mentioned in the Uttarakhand Tourism Policy 2018.

Any unit shall become eligible to claim subsidy or incentive under the policy only after fulfilling following criteria:

- Shall have proper Land or property ownership documents
- In case of Lease, proper lease document shall be furnished with a minimum lease period of 5 years from the date of proposed commencement
- Shall have map for the unit (if applicable) approved by the relevant authority, adhering to the building byelaws of the State
- Shall adhere to industry specific norms notified by UTDB from time to time
- Shall be disabled friendly (wherever applicable)
- Shall have all the necessary registrations/ licences/ statutory clearances/ approvals/

permissions from the concerned authorities from time to time (wherever applicable)

- Shall be registered with Uttarakhand Travel Trade Rules or any other rules notified by UTDB from time to time (Before applying for claims)
- Under this Guideline only those new projects or existing units undergoing expansion shall be covered which are allowed under the Uttarakhand Tourism Policy 2018.

**Table – 2: Definitions / Expected Infrastructure / Specific Conditions**

Sr. No.	Category	Definition	Infrastructure/ Amenities	Specific Conditions
1	Hotel/ Motel	'Hotel/Motel' is an establishment providing accommodation, meals, and other services for travellers and tourists, in tourist destinations of the state.	<ul style="list-style-type: none"> <li>✓ The Motel Project should be located on a National Highway, State Highway or Main District Road</li> <li>✓ It should have restaurant/dining hall with adequate sitting area</li> <li>✓ The permissible size of the land/plot/rooms shall be as per the rules of the concerned authority</li> </ul>	
2	Flotels / Floating Resorts	Flotels refers to the installation of liveable room on a water body, boathouse, are used as hotels on River or Lake, or as accommodation for people/ tourists.	<ul style="list-style-type: none"> <li>✓ Flotels would be built on Rivers, Lakes or any other water body as notified by the concerned authority</li> <li>✓ Provision for electricity, water, proper waste disposal, energy efficiency must be made available</li> </ul>	It should adhere to the safety guidelines issued by the concerned authority at district/ state/ central govt.
3	Expansion of existing Hotels/ Resorts etc	Expansion of an existing Hotel or Resort	The permissible size of the land/plot/rooms shall be as per the rules of the concerned authority	
4	Heritage Hotels/ Entities	'Heritage Hotels' cover running hotels in palaces/ castles/ forts/ havelies / hunting loges/ residence of any size built prior to 1950.	<ul style="list-style-type: none"> <li>✓ The facade, architectural features and general construction should have the distinctive qualities and ambience in keeping with the traditional way of life of the area.</li> <li>✓ Any extension, improvement, renovation, change in the existing structures should be in keeping with the traditional architectural styles and constructional techniques harmonising the new with the old</li> </ul>	'Heritage Hotels' cover running hotels in Palaces/ Castles/ Forts/ Havelies/ Hunting Lodges/ Residence of any size built prior to 1950.
5	Yoga, Ayurveda and Naturopathy Resorts	A facility that provides specialised therapy to tourists through alternate system of medicine such as AYUSH (Ayurveda, Yoga	<ul style="list-style-type: none"> <li>✓ For Holistic Health Centres for Ayurveda, Yoga &amp; Naturopathy - It would be essential for the entities to be registered under the National</li> </ul>	Resorts as per the guidelines for Time Share Resorts of the Ministry of Tourism,

Sr. No.	Category	Definition	Infrastructure/ Amenities	Specific Conditions
		& Naturopathy, Unani, Siddha, and Homoeopathy) through professionally qualified personnel. Spa Centre includes rejuvenation facilities like aromatherapy, ayurvedic massage etc.	<p>Accreditation Board for Hospitals &amp; Healthcare Providers (NABH) for availing incentives and concessions under the Uttarakhand Tourism Policy 2018</p> <ul style="list-style-type: none"> <li>✓ The permissible area of the land/plot/rooms shall be as per the rules of the concerned authority</li> </ul>	Government of India or as prescribed/ notified by Government of Uttarakhand
6	Spa & Health Resorts / Wellness Resorts	A facility that provides specialised therapy to tourists through alternate system of medicine such as AYUSH (Ayurveda, Yoga & Naturopathy, Unani, Siddha, and Homoeopathy) through professionally qualified personnel. Spa Centre includes rejuvenation facilities like aromatherapy, ayurvedic massage etc.	<ul style="list-style-type: none"> <li>✓ Resorts as per the guidelines for Time Share Resorts of the Ministry of Tourism, Government of India or as prescribed/ notified by Government of Uttarakhand</li> <li>✓ The permissible area of the land/plot/rooms shall be as per the rules of the concerned authority</li> </ul>	
7	Ecolodges and Perennial Camps	A tourist accommodation facility designed to have minimal impact on the environment, usually made from sustainable and/or recyclable building materials or outdoor tents	<ul style="list-style-type: none"> <li>✓ Adopt ecological sustainable solutions and the site should have eco-friendly structures for such purposes as food, recreation, relaxation and lockers</li> <li>✓ The permissible area of the land/plot/rooms shall be as per the rules of the concerned authority</li> </ul>	
8	Tourist Resort/ Tourist Village	'Tourist Village Project' shall mean and include all of the following; (a) tourism that showcases the rural life, art, culture, craft, cuisine and heritage of rural locations in the State; (b) benefit the local community economically and socially; (c) enables interaction between the tourists and the locals for a more	<ul style="list-style-type: none"> <li>✓ Exhibit rural life, rural art, rural culture, rural cuisine and heritage and/ or enable the tourists to experience rural life, rural art, rural culture, rural cuisine and heritage</li> <li>✓ Built with locally available material</li> <li>✓ A souvenir shop selling locally produced handicrafts by the local self- help groups and artisans</li> <li>✓ Rural festivals and games</li> </ul>	

Sr. No.	Category	Definition	Infrastructure/ Amenities	Specific Conditions
		enriching tourism experience and (d) essentially an activity which takes place in the countryside.	<ul style="list-style-type: none"> <li>✓ Village Tours to present the rural lifestyle, culture and infrastructure</li> <li>✓ Rural Arts and Crafts Demonstrations – such as pottery, wall paintings, ringaal craft work related to the state of Uttarakhand</li> <li>✓ The project shall provide self-employment opportunities and shall have a training centre to impart training on local art and craft.</li> <li>✓ The Project shall also have an information centre and a sales outlet providing the necessary backward and forward linkages</li> </ul>	
9	Local Cuisine Restaurants	An eatery, is a business which prepares and serves local cuisine food and drinks using local ingredients to customers in exchange for money.	<ul style="list-style-type: none"> <li>✓ Restaurants must offer local ethnic vernacular food using local ingredients, exclusively</li> </ul>	
10	Restaurants	The unit must have a hygienically maintained kitchen with modern equipment in the premises	<ul style="list-style-type: none"> <li>✓ Offer variety of cuisine ranging from Ethnic Local, Indian, Mughlai or Western/ Continental etc.</li> </ul>	Facilities for disabled guests – provision will be relaxed in case of restaurants located in heritage buildings
11	Wayside facilities on National Highways or State Highways wherein restaurants and parking are available	Wayside Amenity' is defined as a facility comprising resting areas, toilets, cafeteria, mini store/ pharmacy and an information/ souvenir booth; located on National, State and District Highways for the benefit of travellers/ tourists	<ul style="list-style-type: none"> <li>✓ Shall be suitably located and easily accessible from the Highway</li> <li>✓ Must have a neat clean hygienic cafeteria/restaurant</li> <li>✓ The minimum required land would need to be converted for any construction work</li> </ul>	
12	Private Parking Lots	It is a cleared area covered or open that is intended for parking of vehicles	<ul style="list-style-type: none"> <li>✓ Shall be suitably located and easily accessible from the Roads/ State or National Highways</li> </ul>	

Sr. No.	Category	Definition	Infrastructure/ Amenities	Specific Conditions
13	Amusement Park	<p><b>Adventure Park:</b> A theme-based park which contains a wide variety of elements, including but not limited to, rope climbing exercises, obstacle courses, bouldering, rock climbing, target oriented activities, gaming, water sports and zip-lines etc. They are usually intended for recreation and embody the spirit and activities often found at outdoor camps and educational facilities, without the facilitated educational component.</p> <p><b>Amusement Park:</b> An outdoor recreation park that offers relaxation and/ or recreation to visitors and includes amusement rides, games and other entertainment options like Sound and Light Shows and Laser shows, water games and swings etc.</p>	<ul style="list-style-type: none"> <li>✓ Lockers shall be provided for guest convenience and safekeeping of belongings</li> </ul>	<p>Unit shall comply with the "Code of Recommended Practice for Amusement Rides Safety" and "Code of Recommended Practice for Safety in Water Parks" as set out by the Bureau of Indian Standards</p> <p>Unit must have all the necessary clearances/ approvals/ permissions from the concerned authorities</p>
14	MICE/ Convention Centres	A covered hall with that provides place for meetings, conventions/ conferences and exhibitions.	<ul style="list-style-type: none"> <li>✓ Convention Hall should have audio-visual conferencing and high-fidelity recording equipment, etc. and skilled manpower to operate and manage the facilities</li> </ul>	The permissible area of the land/plot/rooms shall be as per the rules of the concerned authority
15	Activities in Rural Tourism, Cultural Tourism	Traditional activities in villages which are most popular tourist destination where visitors can learn and explore about the culture and charming way of life in the hills	<ul style="list-style-type: none"> <li>✓ Visitors can relax in the lap of nature, enjoying some on the ground activities such as crop sowing, living the house of mud which is surrounded with fascinating sceneries and a lot more</li> <li>✓ Village Walk, Nature Walk,</li> </ul>	Unit must have all the necessary clearances/ approvals/ permissions from the concerned authorities

Sr. No.	Category	Definition	Infrastructure/ Amenities	Specific Conditions
			Mountain Trekking, Village Sports, Farming activities can be of few of them	
16	Festivals and Carnivals (Cultural, Local, Literature, Film, Food, theme based etc.)	An event or festival for public enjoyment and entertainment having themes such as cultural, local, literature, film, food etc.		Organizer must have all the necessary clearances/ approvals/ permissions from the concerned authorities
17	Sound and Light Shows / Laser Shows etc.	A theatrical entertainment presented at night in a historic, usually outdoor setting, using recorded sound, lighting, and other effects to relate the history of the place.	✓ Must have permanent setup and adhere to guidelines for Amusement Parks	Organizer must have all the necessary clearances/ approvals/ permissions from the concerned authorities
18	Adventure Activities	Adventure Tourism Projects should have the requisite infrastructure, equipment and trained staff, along with appropriate safety and rescue set – up, that will provide tourists with an opportunity to undertake permissible adventure and such other activities	<ul style="list-style-type: none"> <li>✓ Land Based Activities: Trekking, Mountaineering, Camping, Rappelling and valley crossing, Mountain biking, Rope Course Activity, Rock Climbing, Skiing, Snow Boarding, Snow Booting, Artificial Rock Climbing, Mountain Biking, Jungle Safari etc.</li> <li>✓ Water Based Activities: Scuba diving, River rafting, Angling, Jet skiing, Water Skiing, Kayaking and canoeing, Sail boarding, windsurfing and surfing, Snorkelling etc.</li> <li>✓ Air Based Activities: Parasailing, Paragliding, Bungee jumping, Hot Air Balloon, Power Gliding, Zip Lining, Flying Fox etc.</li> </ul>	All requisite permissions from various competent authorities as also a comprehensive insurance cover will have to be obtained before the commercial operation.
19	Ropeways/ Funiculars	A transport mode that have cables and exclusively used for	✓ The cabins should leave at brief intervals so that transportation is	Ropeways shall abide by the

Sr. No.	Category	Definition	Infrastructure/ Amenities	Specific Conditions
		transport tourists from one point to another point. The cable may be driven or passive, and items may be moved by pulling, sliding, sailing, or by drives within the object being moved on ropeways. The use of pulleys and balancing of loads moving up and down are the elements of ropeways.	<p>continuous and waiting time is minimum</p> <ul style="list-style-type: none"> <li>✓ The cabins should be sturdy and aesthetic</li> </ul>	Uttarakhand Ropeway Act-2014
20	Caravan Park	Caravan Park is a facility developed for parking of Caravans in allotted spaces and includes other amenities. The caravan park would need to be developed in an area where at least five vehicle parking bays exist.	<ul style="list-style-type: none"> <li>✓ Layout shall be capable of achieving adequate separation of different occupancies/ activities and should be constructed to a standard suitable for use in all weather conditions</li> <li>✓ Caravan Park shall comply with sewage, rainwater harvesting, electricity and garbage disposal provisions</li> </ul> <p>The following mandatory requirements need to be fulfilled to ensure this.</p> <ul style="list-style-type: none"> <li>✓ A boundary wall with limited entry and lockable gates</li> <li>✓ Adequate security and safety arrangements</li> <li>✓ A properly equipped first aid kit</li> <li>✓ The supervisory staff and other workers should be trained in disaster management</li> <li>✓ Repairing or service workshop/ facility</li> </ul>	Caravan parks shall have all necessary trading licenses / no objection certificates (NOC) from UTDB, Department of Tourism and Local Statutory Body and Motor Vehicle Act.
21	Helium/ Hot Air Balloons	A large balloon that is filled with heated air and that floats in the sky with a basket underneath for people to ride in	<ul style="list-style-type: none"> <li>✓ Before commencement of balloon operations, the limits of area and height of operation should be intimated, and prior clearance should be obtained from Civil</li> </ul>	All operating requirements laid down in the Aircraft Rules 1937 and instructions issued

Sr. No.	Category	Definition	Infrastructure/ Amenities	Specific Conditions
			<ul style="list-style-type: none"> <li>✓ Aviation Authority of India</li> <li>✓ A first aid kit should be available on site</li> </ul>	by the DGCA from time to time shall be complied with or as specified or notified by UTDB, GoUK
22	Off Road Vehicles/ Air Tax/ Amphibian	<p>An off-road vehicle is any type of vehicle which can drive on and off paved or gravel surface, rough surface and mountainous terrain.</p> <p>An amphibious vehicle (or simply amphibian), is a vehicle that is a means of transport, viable on land as well as in water.</p> <p>Amphibious vehicles include amphibious bicycles, ATVs, cars, buses, trucks, boats etc.</p>		Unit shall have all necessary trading licenses / no objection certificates (NOC) from UTDB, Department of Tourism and Local Statutory Body and Motor Vehicle Act.
23	Yoga Gram/ Handicraft/ Shilp-Gram	Yoga Gram is theme-based village having a Naturopathy centre, providing physiological, psychological and spiritual health to people through integrated therapy of Ayurveda etc. & having a setup towards preserving and promoting traditional art and culture of the state.	<ul style="list-style-type: none"> <li>✓ It should have an ethnographic museum that depicts the lifestyles of the folk and tribal people of the region.</li> <li>✓ With an objective of increasing awareness and knowledge about the rural arts and crafts, it provides opportunity to rural and urban artists to come together and interact through the process of camps and workshops.</li> <li>✓ Craft village should be working for the training of artisans, promotion of traditional art &amp; crafts</li> </ul>	
24	Hospitality/Training Centres	Institutions established for providing training and skill development courses for tour guides, tour operators, interested eligible persons and in areas such as culinary skills, hotel management, tourism facility	<ul style="list-style-type: none"> <li>✓ Institutions established for providing training and skill development courses for tour guides, tour operators and in areas such as culinary skills, hotel management, tourism facility management, foreign language</li> </ul>	Institutions that are recognized by AICTE or any university from Centre or State are eligible for incentives under the Policy

Sr. No.	Category	Definition	Infrastructure/ Amenities	Specific Conditions
		management, adventure activities (Land/ Water/ Air).	etc. ✓ Adventure training institutions for providing skill development courses related to Land, Water & Air adventure activities and sports	
25	Production and Marketing of Traditional Crafts and Artwork		Should be linked to Tourism activities with the facility being open for tours and visits	
26	Work related to maintenance of Cultural and Historical heritage		Department will assess on a case to case basis.	
27	Tourism activities related to environment Conservation/ Jungle Safari/ Lodges etc.	It is a form of tourism activities involving visiting fragile, pristine, and relatively undisturbed natural areas, intended as a low-impact and often small scale alternative to standard commercial mass tourism. It means responsible travel to natural areas, conserving the environment, and improving the well-being of the local people.	<ul style="list-style-type: none"> <li>✓ Tourism infrastructure proposed in the project shall conform to environment-friendly, low impact aesthetic architecture, including solar energy, waste recycling, rainwater harvesting, water conservation, natural cross-ventilation, energy conservation, and proper sewage disposal and merging with the surrounding habitat</li> <li>✓ The proposed eco-tourism activities/ development must be in accordance with the provisions of the environmental law/act of the centre/ state, especially in conformance the Wildlife (Protection) Act, 1972 and the Forest (Conservation) Act, 1980 and various other directives and/ or guidelines issued by the Government from time to time</li> </ul>	
28	Service Apartments	'Serviced Apartment' is the umbrella term for a type of furnished apartment available for short-term or long-term stays,	✓ The owner of residential unit who wants to register as Service Apartment shall apply to UTDB for registration and agree to regular	Detailed guidelines for Service Apartments will be released separately

Sr. No.	Category	Definition	Infrastructure/ Amenities	Specific Conditions
		which provides amenities, housekeeping and a range of services for guests and where most taxes and utilities are included within the rental price.	<p>monitoring from respective DTDO</p> <p>✓ The Caretaker appointed by the owner must undergo the process of police verification by the local police station and the same submitted to the DTDO at the time of registration</p>	

## 5. QUALIFYING INVESTMENT THRESHOLDS FOR ELIGIBLE TOURISM UNITS

### 5.1. Categorization As Per Uttarakhand MSME POLICY/ TOURISM POLICY 2018 (For Tourism Units with an investment less than INR 10 crore)

S. No.	Category	Included Region
1	Category A	<ul style="list-style-type: none"> <li>Whole Districts of Pithoragarh, Uttarkashi, Chamoli, Champawat, Rudraprayag and Bageshwar</li> </ul>
2	Category B	<ul style="list-style-type: none"> <li>Whole District of Almora</li> <li>All hilly development blocks of District Pauri Garhwal, Tehri Garhwal (Excluding regions under category B+)</li> <li>All hilly development blocks of District Nainital and Dehradun (Excluding regions under category B+)</li> </ul>
3	Category B+	<ul style="list-style-type: none"> <li>Kotdwar, Sigaddi and adjoining plain regions of Dugadda development block of district Pauri Garhwal</li> <li>Dhalwala, Muni Ki Reti, Tapovan and adjoining plain regions of Fakot development block of District Tehri Garhwal</li> <li>Kotabagh development block of District Nainital</li> <li>Plain regions of Kalsi development block of District Dehradun</li> </ul>
4	Category C	<ul style="list-style-type: none"> <li>Regions located above 650 metres from sea level in Raipur, Sahaspur, Vikasnagar and Doiwala development blocks of District Dehradun</li> <li>Ramnagar and Haldwani development blocks of District Nainital</li> </ul>
5	Category D	<ul style="list-style-type: none"> <li>Whole Districts of Haridwar and Udham Singh Nagar</li> <li>Remaining area of District Dehradun and Nainital (which are not included in category 'B', 'B+' and 'C')</li> </ul>

### 5.2. Categorization As Per MEGA INDUSTRIAL & INVESTMENT POLICY 2015 / TOURISM POLICY 2018 (For Tourism Units with an investment more than INR 10 crore)

	Large Projects	Mega Projects	Ultra Mega Projects
Investment	(INR 10 Cr. to 75 Cr.)	(INR 75 Cr. to 200 Cr.)	(More than INR 200 Cr.)

### 5.3. Table – 3: Qualifying Investment Thresholds

Sr No	Eligible Unit / Category	Category A	Category B	Category B+	Category C	Category D
1	Hotel / Motel	Investment: 1 cr	Investment: 1.5 cr	Investment: 1.5 cr	Investment: 2 cr	Investment: 2 cr
		Infrastructure: 5 lettable rooms	Infrastructure: 10 lettable rooms	Infrastructure: 10 lettable rooms	Infrastructure: 10 lettable rooms	Infrastructure: 10 lettable rooms
2	Flotels/ Floating Resorts	Investment: 50 lakh	Investment: 75 lakh	Investment: 75 lakh	Investment: 1 cr	Investment: 1 cr
		Infrastructure: 5 lettable rooms	Infrastructure: 7 lettable rooms	Infrastructure: 7 lettable rooms	Infrastructure: 10 lettable rooms	Infrastructure: 10 lettable rooms
3	Expansion of an existing Hotel or Resort	Investment: 1 cr	Investment: 1.5 cr	Investment: 1.5 cr	Investment: 2 cr	Investment: 2 cr
		Infrastructure: 5 lettable rooms	Infrastructure: 10 lettable rooms	Infrastructure: 10 lettable rooms	Infrastructure: 15 lettable rooms	Infrastructure: 15 lettable rooms
4	Heritage Hotels/ Entities	Investment: 50 lakh	Investment: 75 lakh	Investment: 75 lakh	Investment: 2 cr	Investment: 2 cr
		Infrastructure: 5 lettable rooms	Infrastructure: 7 lettable rooms	Infrastructure: 7 lettable rooms	Infrastructure: 10 lettable rooms	Infrastructure: 10 lettable rooms
5	Yoga Ayurveda and Naturopathy Resorts (NABH accredited)	Investment: 3 cr	Investment: 5 cr	Investment: 5 cr	Investment: 10 cr	Investment: 10 cr
		Infrastructure: 2-star facility	Infrastructure: 2-star facility	Infrastructure: 2-star facility	Infrastructure: 3-star facility	Infrastructure: 3-star facility
6	Spa and Health Resorts/ Wellness Resorts	Investment: 3 cr	Investment: 5 cr	Investment: 5 cr	Investment: 10 cr	Investment: 10 cr
		Infrastructure: 2-star facility	Infrastructure: 2-star facility	Infrastructure: 2-star facility	Infrastructure: 3-star facility	Infrastructure: 3-star facility
7	Eco lodges and Perennial Camps	Investment: 50 lakh	Investment: 75 lakh	Investment: 75 lakh	Investment: 1 cr	Investment: 1 cr
		Infrastructure: 5 lettable cottages/	Infrastructure: 7 lettable cottages/	Infrastructure: 7 lettable cottages/	Infrastructure: 10 cottages/ tents	Infrastructure: 10 cottages/ tents

Sr No	Eligible Unit / Category	Category A	Category B	Category B+	Category C	Category D
		tents	tents	tents		
8	Tourist Resort/ Tourist Village	Investment: 50 lakh	Investment: 75 lakh	Investment: 75 lakh	Investment: 1 cr	Investment: 1 cr
		Infra: activities mentioned in definition				
9	Local Cuisine Restaurants	Investment: 15 lakh	Investment: 20 lakh	Investment: 20 lakh	Investment: 25 lakh	Investment: 25 lakh
		Infra: min 10 pax seating capacity	Infra: min 20 pax seating capacity			
10	Restaurant	Investment: 25 lakh	Investment: 40 lakh	Investment: 40 lakh	Investment: 50 lakh	Investment: 50 lakh
		Infra: min 20 pax seating capacity	Infra: min 30 pax seating capacity	Infra: min 30 pax seating capacity	Infra: min 40 pax seating capacity	Infra: min 40 pax seating capacity
11	Wayside facilities	Investment: 15 lakh	Investment: 20 lakh	Investment: 20 lakh	Investment: 25 lakh	Investment: 25 lakh
		Infra: facilities for min 5 vehicles	Infra: facilities for min 5 vehicles	Infra: facilities for min 5 vehicles	Infra: facilities for min 10 vehicles	Infra: facilities for min 10 vehicles
12	Parking Lots	Investment: 10 lakh	Investment: 15 lakh	Investment: 15 lakh	Investment: 20 lakh	Investment: 20 lakh
		Infra: facilities for min 5 vehicles	Infra: facilities for min 10 vehicles	Infra: facilities for min 10 vehicles	Infra: facilities for min 10 vehicles	Infra: facilities for min 10 vehicles
13	Amusement/ Adventure Park	Investment: 1 cr	Investment: 1.5 cr	Investment: 1.5 cr	Investment: 2 cr	Investment: 2 cr
		Infra: Purchase of adventure related equipment allowed needed to run the	Infra: Purchase of adventure related equipment allowed needed to run the	Infra: Purchase of adventure related equipment allowed needed to run the	Infra: Purchase of adventure related equipment allowed needed to run the	Infra: Purchase of adventure related equipment allowed needed to run the

Sr No	Eligible Unit / Category	Category A	Category B	Category B+	Category C	Category D
		facilities	facilities	facilities	facilities	facilities
14	MICE/ Convention Centres	Investment: 75 lakh	Investment: 1 cr	Investment: 1 cr	Investment: 2 cr	Investment: 2 cr
		Infra: Exhibition & Convention Hall with min 5000 sq ft	Infra: Exhibition & Convention Hall with min 5000 sq ft	Infra: Exhibition & Convention Hall with min 5000 sq ft	Infra: Exhibition & Convention Hall with min 5000 sq ft	Infra: Exhibition & Convention Hall with min 5000 sq ft
15	Activities in Rural Tourism	Investment: 20 lakh	Investment: 30 lakh	Investment: 30 lakh	Investment: 40 lakh	Investment: 40 lakh
		Infra: in facilities & equipment				
16	Festivals & Carnivals	Investment: 25 lakh	Investment: 50 lakh	Investment: 50 lakh	Investment: 1 cr	Investment: 1 cr
		Infra: in facilities & event				
17	Sound and Light/ Laser Shows	Investment: 50 lakh	Investment: 75 lakh	Investment: 75 lakh	Investment: 1 cr	Investment: 1 cr
		Infra: lights & equipment				
18	Adventure Activities	Investment: 25 lakh	Investment: 75 lakh	Investment: 75 lakh	Investment: 1 cr	Investment: 1 cr
		Infra: facilities & equipment				
19	Ropeways/ Funiculars	Investment: 5 cr	Investment: 7 cr	Investment: 7 cr	Investment: 10 cr	Investment: 10 cr
		Infra: facilities & equipment				
20	Caravan. Motor Houses. Cruise boats. Yachts. house	Investment: 50 lakh	Investment: 1 cr	Investment: 1 cr	Investment: 1.5 cr	Investment: 1.5 cr

Sr No	Eligible Unit / Category	Category A	Category B	Category B+	Category C	Category D
	boats and establishment of boat clubs	Infra: purchase of 3 caravans	Infra: purchase of 5 caravans	Infra: purchase of 5 caravans	Infra: purchase of 7 caravans	Infra: purchase of 7 caravans
21	Helium/ Hot Air Balloons	Investment: 25 lakh	Investment: 75 lakh	Investment: 75 lakh	Investment: 1 cr	Investment: 1 cr
		Infra: purchase of 2 hot air balloons	Infra: purchase of 5 hot air balloons	Infra: purchase of 5 hot air balloons	Infra: purchase of 7 hot air balloons	Infra: purchase of 7 hot air balloons
22	Off Road Vehicles/ Air Tax/ Amphibian	Investment: 30 lakh	Investment: 50 lakh	Investment: 50 lakh	Investment: 1 cr	Investment: 1 cr
		Infra: purchase of off-road vehicles				
23	Yoga Gram/ Handicraft/ Shilp-Gram	Investment: 1 cr	Investment: 1.5 cr	Investment: 1.5 cr	Investment: 2 cr	Investment: 2 cr
		Infra: creation of theme-based village				
24	Hospitality/Training Centres	Investment: 2 cr	Investment: 5 cr	Investment: 5 cr	Investment: 10 cr	Investment: 10 cr
		Infra: building & equipment for training/ hospitality institute	Infra: building & equipment for training/ hospitality institute	Infra: building & equipment for training/ hospitality institute	Infra: building & equipment for training/ hospitality institute	Infra: building & equipment for training/ hospitality institute
25	Production and Marketing of Traditional Crafts and Artwork	Investment: 20 lakh	Investment: 30 lakh	Investment: 30 lakh	Investment: 40 lakh	Investment: 40 lakh
		Infra: in facilities & exhibition				
26	Work related to maintenance of Cultural and Historical heritage	Investment: 20 lakh	Investment: 30 lakh	Investment: 30 lakh	Investment: 40 lakh	Investment: 40 lakh
		Infra: in facilities & equipment				

Sr No	Eligible Unit / Category	Category A	Category B	Category B+	Category C	Category D
27	Tourism activities related to environment Conservation/ Jungle Safari/ Lodges etc.	Investment: 50 lakh	Investment: 75 lakh	Investment: 75 lakh	Investment: 1 cr	Investment: 1 cr
		Infra: form of tourism activities involving visiting fragile, pristine, and natural areas	Infra: form of tourism activities involving visiting fragile, pristine, and natural areas	Infra: form of tourism activities involving visiting fragile, pristine, and natural areas	Infra: form of tourism activities involving visiting fragile, pristine, and natural areas	Infra: form of tourism activities involving visiting fragile, pristine, and natural areas
28	Service Apartments	Investment: 1 cr	Investment: 1.5 cr	Investment: 1.5 cr	Investment: 2 cr	Investment: 2 cr
		Infra: min 5 rooms with 2-star facility	Infra: min 5 rooms with 3-star facility	Infra: min 5 rooms with 3-star facility	Infra: min 10 rooms with 3-star facility	Infra: min 10 rooms with 3-star facility

## 6. CONCESSIONS AND SUBSIDIES APPLICABLE TO TOURISM PROJECTS UNITS

Applicable Time frame	Subsidy	Region Category	Micro	Small	Medium	Heavy	Large	Mega	Ultra Mega
			Up to 10 Lac.	Up to 2 Cr.	Up to 5 Cr.	Up to 10 Cr.	Up to 75 Cr.	Up to 200 Cr.	> 200 Cr.
One Time	Capital Subsidy (Only for New Units)	Category A (Hilly)	40% (Max up to INR 40 Lakh)	10% (Max up to INR 1.5 Cr.)	10% (Max up to INR 1.5 Cr.)	10% (Max up to INR 1.5 Cr.)			
		Category B (Hilly)	35% (Max up to INR 35 Lakh)						
		Category B+	35% (Max up to INR 35 Lakh)	10% (Max up to INR 1.0 Cr.)	10% (Max up to INR 1.0 Cr.)	10% (Max up to INR 1.0 Cr.)			
		Category C	30% (Max up to INR 30 Lakh)						
		Category D	15% (Max up to INR 15 Lakh)						
	Capital Subsidy (Expansion)	Category A (Hilly)	No Subsidy	No Subsidy	No Subsidy	No Subsidy	10% (Max up to INR 1.5 Cr.)	10% (Max up to INR 1.5 Cr.)	10% (Max up to INR 1.5 Cr.)
		Category B (Hilly)							
		Category B+					10% (Max up to INR 1.0 Cr.)	10% (Max up to INR 1.0 Cr.)	10% (Max up to INR 1.0 Cr.)
		Category C							
		Category D							

Applicable Time frame	Subsidy	Region Category	Micro	Small	Medium	Heavy	Large	Mega	Ultra Mega
			Up to 10 Lac.	Up to 2 Cr.	Up to 5 Cr.	Up to 10 Cr.	Up to 75 Cr.	Up to 200 Cr.	> 200 Cr.
	Capital Subsidy (Women)	Category A (Hilly)	25 % (Max up to INR 25 Lakh)	No Subsidy	No Subsidy	No Subsidy			
		Category B (Hilly)							
		Category B+							
		Category C							
	Category D								
	Reimbursement of Stamp Duty after completion of work	Category A (Hilly)	100%	100%	100%	100%	50%	50%	50%
		Category B (Hilly)							
		Category B+							
		Category C							
	Category D	50%	50%	50%	50%				
	Reimbursement of Land Registration Fees	Category A (Hilly)	No Subsidy	No Subsidy	No Subsidy	No Subsidy	At the rate of INR 1 per INR 1000	At the rate of INR 1 per INR 1000	At the rate of INR 1 per INR 1000
		Category B (Hilly)							
		Category B+							
		Category C							
	Category D								
	Subsidy on ETP	Category A (Hilly)	30% (Max up to INR 50 Lakh)	30% (Max up to INR 50 Lakh)	30% (Max up to INR 50 Lakh)				
Category B (Hilly)									

Applicable Time frame	Subsidy	Region Category	Micro	Small	Medium	Heavy	Large	Mega	Ultra Mega
			Up to 10 Lac.	Up to 2 Cr.	Up to 5 Cr.	Up to 10 Cr.	Up to 75 Cr.	Up to 200 Cr.	> 200 Cr.
		Category B+	No Subsidy	No Subsidy	No Subsidy	No Subsidy			
		Category C							
		Category D							
For 3 years from the completion of unit or up to the period of repayment of loan, whichever is earlier.	Interest Subsidy (Only on New Units)	Category A (Hilly)	10%(Max up to INR 8 Lakh per year)	10%(Max up to INR 8 Lakh per year)	10%(Max up to INR 8 Lakh per year)	10%(Max up to INR 8 Lakh per year)			
		Category B (Hilly)	8% (Max up to INR 6 Lakh per year)	8% (Max up to INR 6 Lakh per year)	8% (Max up to INR 6 Lakh per year)	8% (Max up to INR 6 Lakh per year)			
		Category B+	8% (Max up to INR 6 Lakh per year)	8% (Max up to INR 6 Lakh per year)	8% (Max up to INR 6 Lakh per year)	8% (Max up to INR 6 Lakh per year)	7% (Max up to INR 25 Lakh)	7% (Max up to INR 35 Lakh)	7% (Max up to INR 50 Lakh)
		Category C	6% (Max up to INR 4 Lakh per year)	6% (Max up to INR 4 Lakh per year)	6% (Max up to INR 4 Lakh per year)	6% (Max up to INR 4 Lakh per year)			
		Category D	5% (Max up to INR 3 Lakh per year)	5% (Max up to INR 3 Lakh per year)	5% (Max up to INR 3 Lakh per year)	5% (Max up to INR 3 Lakh per year)			
	Interest Subsidy (Women)	Category A (Hilly)	6 % (Max up to INR 5	No Subsidy	No Subsidy	No Subsidy			

Applicable Time frame	Subsidy	Region Category	Micro	Small	Medium	Heavy	Large	Mega	Ultra Mega
			Up to 10 Lac.	Up to 2 Cr.	Up to 5 Cr.	Up to 10 Cr.	Up to 75 Cr.	Up to 200 Cr.	> 200 Cr.
		Category B (Hilly)	Lakh per year)	Lakh per year)	Lakh per year)	Lakh per year)			
		Category B+							
		Category C							
		Category D							
	Reimbursement of SGST after adjustment of input tax credit	Category A (Hilly)	100% for the first 5 yr. and 90% thereafter	100% for the first 5 yrs. and 90% thereafter	100% for the first 5 yrs. and 90% thereafter	100% for the first 5 yrs. and 90% thereafter	30%	30%	30%
		Category B (Hilly)	100% for the first 5 yrs. and 75% thereafter	100% for the first 5 yrs. and 75% thereafter	100% for the first 5 yrs. and 75% thereafter	100% for the first 5 yrs. and 75% thereafter			
		Category B+	100% for the first 5 yrs. and 75% thereafter	100% for the first 5 yrs. and 75% thereafter	100% for the first 5 yrs. and 75% thereafter	100% for the first 5 yrs. and 75% thereafter			
		Category C	No Subsidy	No Subsidy	No Subsidy	No Subsidy			
		Category D	No Subsidy	No Subsidy	No Subsidy	No Subsidy			
For first 5 years after establishment of unit.	Power Bill Rebate	Category A (Hilly)	No Subsidy	No Subsidy	No Subsidy	No Subsidy	INR 1 per Unit	INR 1 per Unit	INR 1 per Unit
		Category B (Hilly)							
		Category B+							

Applicable Time frame	Subsidy	Region Category	Micro	Small	Medium	Heavy	Large	Mega	Ultra Mega
			Up to 10 Lac.	Up to 2 Cr.	Up to 5 Cr.	Up to 10 Cr.	Up to 75 Cr.	Up to 200 Cr.	> 200 Cr.
		Category C							
		Category D							
For first 5 years after establishment of unit.	Power Assistance	Category A (Hilly)	No Subsidy	No Subsidy	No Subsidy	No Subsidy	100%	100%	100%
		Category B (Hilly)							
		Category B+							
		Category C							
		Category D							

## **7. CONDITIONS TO AVAIL CONCESSIONS & INCENTIVES**

### **7.1. General Conditions to avail Concessions and Incentives:**

- 7.1.1. The unit availing similar benefit or incentives or subsidy under any other scheme/package of Central Government or State Government shall not be eligible to get the benefit under this scheme.
- 7.1.2. The project must fulfil the Approval Parameters as mentioned in section 3 along with some additional parameters mentioned below:
  - a. Energy Management: All new Tourism Unit in Urban areas must ensure through self-certification that at least 10% of energy consumption through installed capacity is met through renewable energy sources
  - b. Support Infrastructure: All new tourism units (both in Urban and Rural areas) must ensure adequate infra-access, parking, disabled friendly, safety etc. while planning tourism unit as per the local byelaws of the concerned authority.
- 7.1.3. For availing any investment subsidies, the project should be completed and operational within two years of receiving the project approval. The applicant shall submit completion certificates and all other requisite documents to avail subsidies.
- 7.1.4. It shall be mandatory for beneficiary to operate the tourism units for the next five years from the commencement of commercial operation.
- 7.1.5. All tourism units who have availed the incentives shall have to report their operations, employment generation, audited financial statements and details of incentives received to UTDB or any agency appointed by Department on yearly basis.

### **7.2. Other Conditions:**

- 7.2.1. In case of existing unit undergoing expansion joint capacity assessment duly certified by Architect and vetted by Chartered Accountant should be submitted along with the registration application form. The unit concerned should apply their intention of taking up expansion programme well in advance to the competent authority. The capital investment made by the unit shall be computed from the date of their advance application till the date of going into commercial operation after expansion. The authenticated advance application should be uploaded with the application for registration.
- 7.2.2. The Disbursing Agency/UTDB shall release the fund against the incentive, concessions, benefits, reimbursements approved by HPEC subject to availability of budget with UTDB.
- 7.2.3. HPEC shall be competent to approve or reject any application or claim/modified claim based on recommendation of the SC or on some other valid ground or keep on hold any application/claim due to unavailability of sufficient fund for this purpose as it may deem fit.
- 7.2.4. In case of any differences arises in determination of quantum of any subsidy, the HPEC/SC shall examine and take a decision.

### **7.3. Recovery of Disbursed Incentives/Subsidies:**

- 7.3.1. In the event of any irregularity found in the documents or any misrepresentation of facts by the beneficiary unit(s), the UTDB may issue notice(s), show cause and withdraw the benefit(s) immediately. UTDB may allow the unit to submit their representation/replies in not exceeding 15 days' time from the date of issuance of the notice/show cause. The decision of the UTDB shall be final and binding.
  
- 7.3.2. The concerned authority shall ask the unit to refund the wrongly availed benefits within a period of 30 days. If the unit fails to do so, the authority may opt suitable legal action in the competent court of law for recovery of the amount as well as interest thereon and further take recourse to such penal action as permitted under law.
  
- 7.3.3. In the event if the unit fails to come into commercial operation within two years of date of approval, all benefits given under the policy shall be taken back.

## 8. APPROVAL PROCESS / PROCEDURE FOR AVAILING CONCESSIONS AND INCENTIVES

Eligible unit desirous of availing concessions/ incentives/ subsidy under the policy shall apply online through Single Window Clearance System at [www.investuttarakhand.com](http://www.investuttarakhand.com) in the respective prescribed format along with the required documents.

### 8.1. **Registration/ Eligibility Certificate – Process for Registration of Tourism Unit:**

- 8.1.1. Apply on Single Window Clearance System at [www.investuttarakhand.com](http://www.investuttarakhand.com) to obtain registration/Eligibility certificate.
- 8.1.2. On receipt of the application, the applicant will be assigned a **Unique Project Number** online/ or through SMS or email.
- 8.1.3. **Registration/ Eligibility Certificate:**
  - a. A certificate shall be issued by the UTDB in this regard. This shall be issued after ensuring that all the criteria for eligibility have been fulfilled to the full satisfaction of the competent authority.
  - b. Shall list the Incentives/Concessions/Subsidy(s) under Uttarakhand Tourism Policy, 2018 which can be claimed on completion of the Tourism Unit
  - c. However, the suggested list of Incentives/Concessions/Subsidy mentioned in the Eligibility certificate may vary depending upon the Completion Report submitted at the time of claiming incentives.
- 8.1.4. The final grant of Registration/ Eligibility Certificate/ In-Principal approval shall 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.
- 8.1.5. In case of existing unit undergoing expansion, joint capacity assessment duly certified by a Chartered accountant should be submitted along with the Registration application form.

### 8.2. **Provisions, Procedures and Disbursement mechanism to avail applicable subsidies is mentioned in detail below:**

Apply on Single Window Clearance System at [www.investuttarakhand.com](http://www.investuttarakhand.com) for availing claims under various heads

#### 8.2.1. **Provisions to claim Capital Investment Subsidy:**

##### 8.2.1.1. Eligible Components for Availing Capital Investment Subsidy

The following components as a part of the completed tourism entity would be considered for availing any investment subsidy under the Uttarakhand Tourism Policy 2018:

##### a. Eligible Civil Works:

- i. Building
- ii. Essential residential facilities for tourists or guests
- iii. Essential civil construction works like machine/ equipment foundation (actual or prevalent PWD Schedule of Rates whichever is lower)
- b. Non –Eligible Civil Work:
  - i. Boundary Wall and Gate
  - ii. Approach Road / Internal Road
  - iii. Any residential building or rest house/ guest house for staff
  - iv. Canteen for staff
  - v. Labour rest room and quarters for workers
  - vi. Security/Guard Room or enclosure
  - vii. Consultancy fee, taxes etc
- c. Eligible Plant and Machinery

The Plant and Machinery for the service sector industrial unit shall include cost of construction of building and all other durable physical assets basic to the running of that particular service industry but exclude cost of land and consumables, disposables or any other item charged to revenue as per the notification of Department of Industrial Policy and Promotion, dated 23<sup>rd</sup> April 2018.
- d. Equipment / Investments necessary for running the tourism unit, for example vehicles for Caravans or Amphibians / Gear for Adventure tourism even though they might not be in the nature of fixed assets will be allowed

8.2.1.2. Payment against all the above items must be made by A/C payee cheque/Demand draft /NEFT/ RTGS which should be reflected in the Bank Statement to be submitted with the application

8.2.2. **Provisions for claim Interest Subsidy:**

- i. The interest subsidy shall be allowed for a period of **3 years** from the completion of unit or up to the period of repayment of loan, whichever is earlier.
- ii. The interest subsidy shall be allowed on the term loan taken from State Financial Institutions/Financial Institution/Bank recognised by Reserve Bank of India for making investment in project plant & machinery and buildings. Any term loan taken before the commencement of the policy for which first instalment has already been disbursed before the commencement of policy shall not be considered for interest subsidy.
- iii. The interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
- iv. The interest subsidy shall be given to the project which pays regular instalments and interest to the financial institutions/bank. If project becomes defaulter, it will

not get interest subsidy for the default period.

8.2.3. **Power Assistance/Power Bill Rebate**

- (i) Reimbursement of electricity duty paid based on electricity units consumed shall be applicable only on electricity consumed for manufacturing/ operation or allied purposes connected to single connection given for operational use to the unit and not for residential facilities provided to employees of the unit.

8.2.4. **Provisions for Stamp Duty / Registration Fees:**

Stamp duty / Registration fee to be paid in respect of

- (i) loan agreements, credit deeds, mortgage and hypothecation deeds executed for availing loans from National Level Financial Institutions, National Banks, and other institutions which may be notified by the Government from time to time for the initial period of five years only and
- (ii) for lease deeds, lease-cum-sale and absolute sale deeds executed in respect of Tourism Projects shall be exempted as mentioned in the Uttarakhand Tourism Policy 2018.

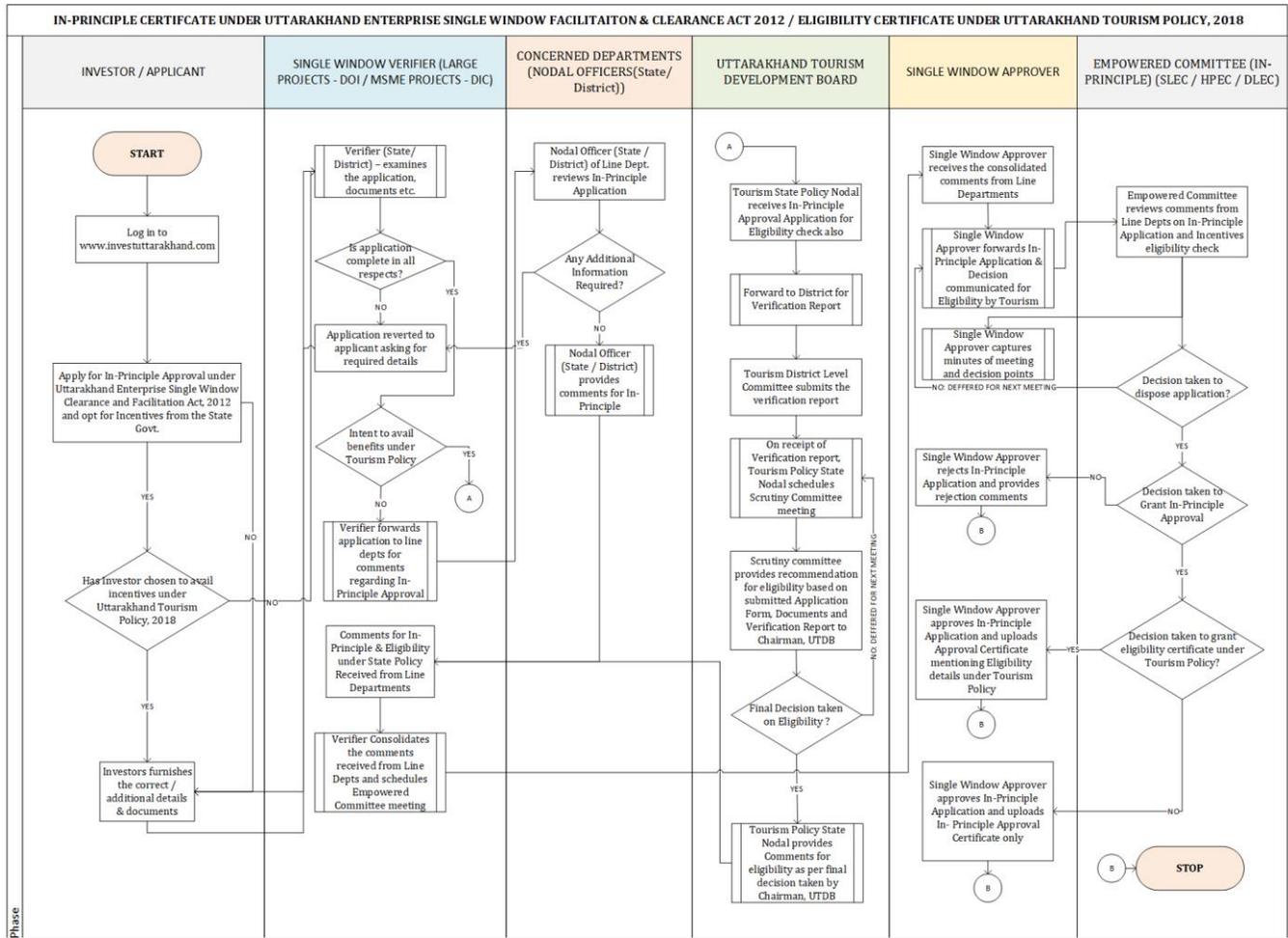
8.2.5. **Provisions for reimbursement of SGST after adjustment of Input Tax Credit**

- i. The Unit shall obtain the details of the net SGST paid during the year for which the claim is being made duly certified by the prescribed authorities in the form prescribed online form for original/expansion/diversification Unit separately as the case may be.
- ii. The detailed modalities for disbursement of investment subsidy by way of reimbursement of SGST shall be notified separately

8.2.6. **Provisions for Subsidy for establishment of ETP**

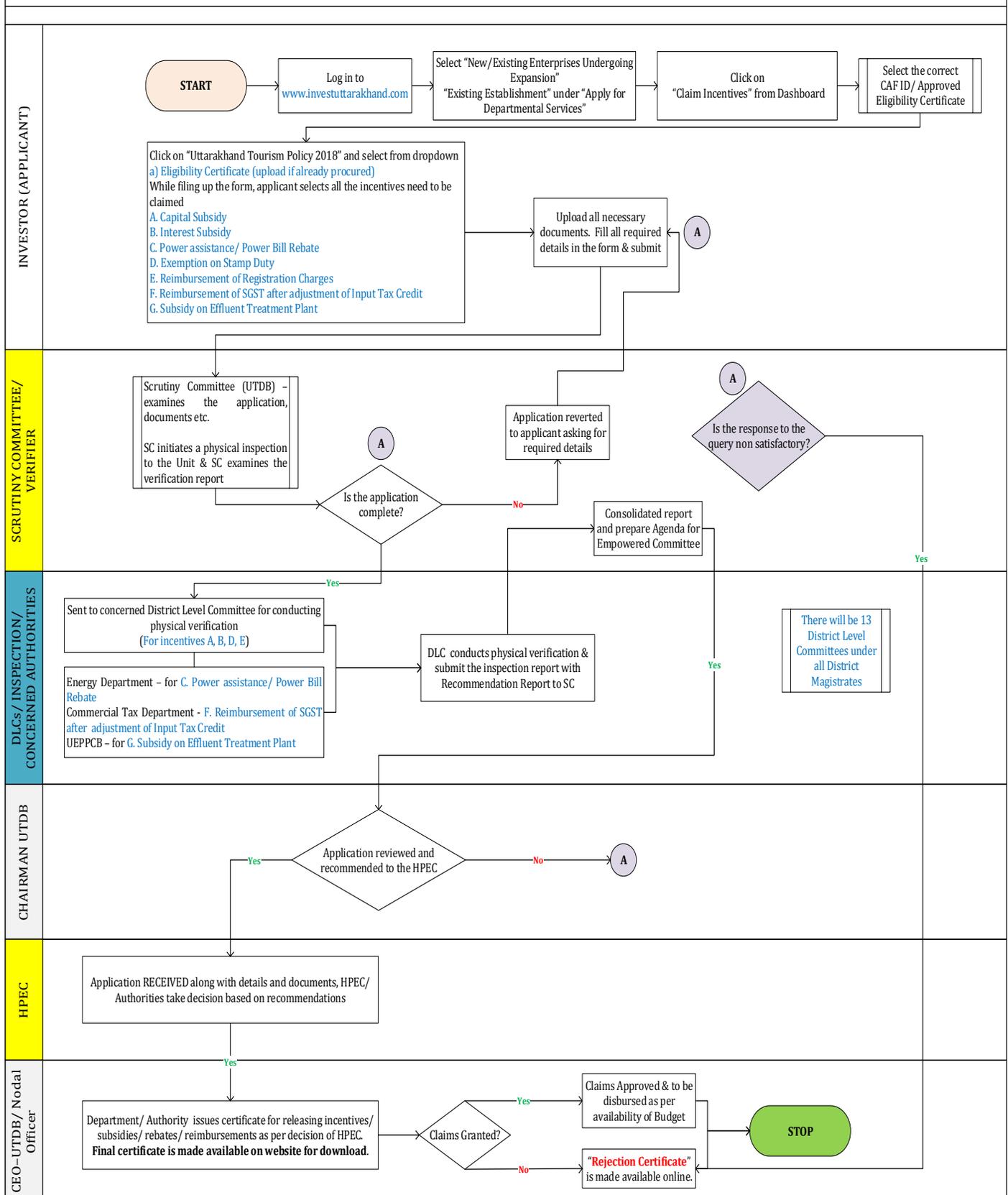
- i. The subsidy of the establishment of ETP shall be calculated on fixed capital investment directly connected to the establishment of ETP.
- ii. The eligible units shall be able to claim subsidy for establishment of ETP only after successful operationalization of ETP & Commencement of operations of Unit.

# 9. STANDARD OPERATING PROCEDURE: IN-PRINCIPLE APPROVAL & ELIGIBILITY CERTIFICATE TO BE APPLIED SIMULTANEOUSLY



# 10. STANDARD OPERATING PROCEDURE: CLAIMING INCENTIVES/ SUBSIDIES

## APPLICATIONS FOR CLAIMING INCENTIVES UNDER UTTARAKHAND TOURISM POLICY, 2018



## 11. TIMELINES:

### 11.1. Timeline for receipt of applications

- 11.1.1. Registration for availing incentives under Uttarakhand Tourism Policy 2018 is to be done simultaneously with application for grant of In-Principal approval under `The Uttarakhand Enterprise Single Window Facilitation and Clearance Act, 2012` .
- 11.1.2. The first application for the claim of concessions/ incentives/ subsidy shall be made within 90 days of completion of unit and start of commercial operations
- 11.1.3. The claims for one-time subsidy like Capital Subsidy, Stamp Duty Subsidy and Reimbursement of Land Registration Fee, ETP shall be applied together one time only. In any case claims applied separately shall not be considered.
- 11.1.4. The claims for Reimbursement of SGST after adjustment of Interest Subsidy, Input tax credit and Power Assistance/ Power Bill Rebate shall be applied once yearly only after completion of one financial year after commencement of operations.
- 11.1.5. Under normal circumstances, no condonation of delay in submission of application of Registration or other application for incentive shall be allowed However, in case of enough ground, the condonation of delay may be allowed by SC.

### 11.2. Timeline for Disposal of applications

S. No.	Name of the Service	Responsibility	Incidence	Timeline
1	Issuance of Pre - Eligibility Certificate under the Uttarakhand Tourism Policy – 2018	Scrutiny Committee	Pre-Establishment	30 Days
2	Issuance of In principal approval the Uttarakhand Enterprise Single Window Facilitation and Clearance Act ,2012 from time to time	HPC / Empowered committee	Pre-Establishment	As notified under the Uttarakhand Enterprise Single Window Facilitation and Clearance Act ,2012 from time to time
3	Issuance of Eligibility Certificate under the Uttarakhand Tourism Policy - 2018	Scrutiny Committee	Pre-Operation	15 Days (As per directions – on receiving of complete application)
4	Pre-Registration of claims of Incentives under the Uttarakhand Tourism Policy - 2018	Scrutiny Committee	Pre-Establishment	30 Days (As per directions – on receiving of complete application)
5	Approval of claims of Incentives under the Uttarakhand Tourism	HPC / Empowered	Post-Operation	90 Days (As per directions – on

	Policy - 2018	committee		receiving of complete application)
6	Disbursement of approved claims under the Uttarakhand Tourism Policy – 2018	CEO, UKTDB	Post-Operation	90 Days (Subject to availability Budget)

## 12. RIGHT TO MODIFY/ AMEND:

- 12.1. The Uttarakhand Tourism Development Board (UTDB) reserves the right to add, modify or delete any part of the guidelines in public interest at any time.
- 12.2. UTDB may in appropriate cases after careful consideration of pros and cons give relief as regard to application or non-application of any particular provision of these guidelines.
- 12.3. UTDB may, if it so wishes, add any additional condition or in appropriate cases after careful consideration, decide to modify any incentive/benefits under the policy.

## 13. AUTHORITY TO ISSUE CLARIFICATIONS

- 13.1. UTDB Government of Uttarakhand shall have the authority to issue necessary clarification in case any clarification is required regarding implementation of these guidelines
- 13.2. UTDB shall have the right to correctly interpret any provision of these guidelines in case of any ambiguity.

## 14. RECTIFICATION OF MISTAKE

- 14.1. With a view to rectify any mistake apparent on the record in computation of amount of subsidy under the Policy, the UTDB may rectify its order and recover the excess amount, if any, along with the simple interest @15% from such unit.
- 14.2. In case of wrongly availed benefits / fraudulent cases, at any given point the SC shall recover the amount as per the Revenue Land Balance Act and the Public Debt Recovery Act.

## 15. APPEAL

- 15.1. Scrutiny Committee (SC) shall be empowered to hear and decide appeals against the orders of competent authority of concerned department/implementing agency/disbursing agency.
- 15.2. Any appeal against any order/decision of SC can be made to HPEC.
- 15.3. The application for appeal shall be filed within a period of 30 days from the date of communication of the decision.

### ANNEXURE: LIST OF DOCUMENTS

## **1. In-Principle/ Registration/ Eligibility Certificate – Process for Approval of Pre-establishment of Tourism Unit:**

- i. Detailed Project Report with investment details, duly signed by the Entity detailing out the Project facilities and plan for development. The Project Report shall also provide estimates of the Project prepared by a registered engineering firm, having at least 3 years of experience in undertaking civil construction works
- ii. A company should furnish certificate of incorporation, memorandum of association and article of association as proof of identity. A registered partnership firm should furnish income tax returns for the last two financial years or registration certificate under the registrar of firms or the partnership deed executed between the partners as proof of identity.
- iii. Project Plan for construction approved by Competent Authority
- iv. Certificate from a Chartered Account (in case of own finance) or from a Scheduled Commercial Bank / Financial Institution (in case of availing loan), certifying the Eligible Project Cost
- v. Copy of the Partnership Deed/ Memorandum and Articles of Association/ Bye – laws/ other documents as applicable
- vi. Copy of land documents/ records if land is already in possession
- vii. Details of existing investment (in case of an expansion project)
- viii. Latest Khata extract
- ix. Conversion order for commercial purpose
- x. Licenses obtained from the Competent Authority

## **2. Capital Subsidy**

- i. Copy of Eligibility Certificate/ In-Principle Approval
- ii. Copy of Board Resolution / Authorization Letter
- iii. Bank/Financial Institution's Term Loan Sanction letter
- iv. Proof of Payment of Interest and Principal Amount to Bank
- v. Bank Certificate
- vi. Copy of Annual Report/ Balance Sheet

## **3. Power Assistance / Power Bill Rebate**

- i. Copy of Eligibility Certificate/ In-Principle Approval
- ii. Copy of Board Resolution / Authorization Letter
- iii. Copy of Electricity Bills
- vii. Proof of Payment

## **4. Exemption on Stamp Duty**

- i. Copy of Provisional Entitlement Certificate
- ii. Copy of Board Resolution / Authorization Letter
- iii. Copy of Allotment Letter for Land (In case Land allotted by SIIDCUL)
- iv. Copy of Lease Deed / Conveyance Deed
- v. Calculation Sheet for payment of Stamp Duty
- viii. Proof of Payment of Stamp Duty

## **5. Reimbursement of Registration Charges**

- i. Copy of Eligibility Certificate/ In-Principle Approval
- ii. Copy of Board Resolution / Authorization Letter
- iii. Copy of Allotment Letter for Land (In case Land allotted by SIIDCUL)

- iv. Copy of Lease Deed / Conveyance Deed
- v. Calculation Sheet for payment of Registration Fee
- vi. Proof of Payment of Registration Fee

**6. Reimbursement of SGST after adjustment of Input Tax Credit**

- i. Copy of the approval of the project
- ii. Copy of the project report duly signed by the project entity/ proponent
- iii. Copy of the Partnership Deed/ Memorandum and Articles of Association/ Bye – laws/ other documents as applicable
- iv. Copy of land allotment order or possession certificate
- v. Copy of lease deed or lease – cum – sale deed
- vi. Copy of approval order or permission obtained from Revenue Department under section ----- of Uttarakhand Land Record Act for purchase of land if required

**7. Procedure for Claiming Subsidy for ETPs**

- i. Self-Attested copy of the approval of the project
- ii. Copy of Eligibility Certificate
- iii. Copy of Board Resolution / Authorization Letter
- iv. Statement of Investment in Plant and Machinery for ETP
- v. Statement of Actual Cost of Civil Works
- vi. Engineers Certificate
- vii. Chartered Accountant Certificate
- viii. Affidavit (as prescribed)
- ix. Consent to Operation (CTO) issued by UEPPCB and shall be valid as on date of application and sanction
- x. Environment Management Plan