

## Uttarakhand Tourism Policy 2018

### Capital Subsidy

#### Up to capital investment of INR 10 Cr.)

- 15% to 40% (Max upto INR 15-40 Lakhs depending upon category)

#### Large (INR 10-75 Cr), Mega (INR 75-200 Cr) and Ultra Mega (More than INR 200 Cr)

- 10% or Max. upto INR 1.5 Cr. for hilly districts and 10% or Max. INR 1 Cr. for plain districts

### Interest Subsidy

#### Up to capital investment of INR 10 Cr.)

- 5% to 10% (Max upto INR 3-8 lakh/ year/ unit depending upon category)

#### Large (INR 10-75 Cr), Mega (INR 75-200 Cr) and Ultra Mega (More than INR 200 Cr)

- 7% or Max. upto INR 25 Lakhs

#### Mega (75-200 Cr)

- 7% or Max. upto INR 35 Lakhs

#### Ultra Mega (More than 200 Cr)

- 7% or Max. upto INR 50 Lakhs

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Stamp Duty  
Concession (only  
on tourism related  
projects)

**Up to capital investment of INR 10 Cr.**

- 50-100% (depending upon category)

**Large (INR 10-75 Cr), Mega (INR 75-200 Cr) and Ultra Mega (More than INR 200 Cr)**

- 50% stamp duty (Reimbursed after completion of work)

Tax Incentives  
(Reimbursement  
of SGST after  
adjustment of  
input tax credit)

**Up to capital investment of INR 10 Cr.**

- 100% for first 5 years and 75-90% thereafter (depending upon category) (for B2C sale)

**Large (INR 10-75 Cr), Mega (INR 75-200 Cr) and Ultra Mega (More than INR 200 Cr)**

- 30 % for Large and 50% for Mega and Ultra Mega (for B2C sale)

Power Assistance  
/ Power Bill  
Rebate

**Large (INR 10-75 Cr), Mega (INR 75-200 Cr) and Ultra Mega (More than INR 200 Cr)**

- Concession of INR 1 per unit and 100% exemption on electricity duty for first 5 years after establishment of the unit.

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Land Use Conversion Charges	<b>Large (INR 10-75 Cr), Mega (INR 75-200 Cr) and Ultra Mega (More than INR 200 Cr)</b> <ul style="list-style-type: none"><li>10% of the circle rate towards land use conversion for any land parcel for tourism and entertainment purpose.</li></ul>
Special Incentive Scheme for Women Entrepreneur	<b>Up to capital investment of INR 10 Cr.</b> <ul style="list-style-type: none"><li>Capital Subsidy: 25 % (Maximum up to INR 25 Lakhs)</li><li>Interest Subsidy: 6 % (Maximum INR 5 Lakhs per year)</li></ul>
Concession on Land Registration fees	<b>Large (INR 10-75 Cr), Mega (INR 75-200 Cr) and Ultra Mega (More than INR 200 Cr)</b> <ul style="list-style-type: none"><li>INR 1 per thousand</li></ul>
ETP	<b>Large (INR 10-75 Cr), Mega (INR 75-200 Cr) and Ultra Mega (More than INR 200 Cr)</b> <ul style="list-style-type: none"><li>30 % capital subsidy or Max. upto INR. 50 Lakhs</li></ul>