



सत्यमेव जयते

Government of Gujarat



एक कदम स्वच्छता की ओर

Investor Facilitation Kit for Gujarat Tourism Policy 2015-2020



Gujarat
Tourism

**Industries and Mines Department
Government of Gujarat**

Index



1. Application for Registration
2. Frequently Asked Questions (FAQs) for Registration
3. Application for Incentives
4. Frequently Asked Questions (FAQs) for Incentives
5. Operational Guideline for Tourism Policy



Gujarat Tourism Policy 2015-2020

Application for Registration

Application is to be submitted to the Commissionerate of Tourism

**Application for Registration
Under Gujarat Tourism Policy (2015-2020)**

Vide Industries & Mines Department
GR No. TDC-102014-42226-S dated 24th September 2015

Section A: General Details

1. Name of the Applicant/Company: _____

2. Correspondence Address:

Name of Authorized Person: _____

Designation: _____

Address: _____

Village: _____ Taluka: _____

District: _____ State: _____

Pin Code: _____

Cell Phone No: _____ Telephone No: _____

Fax No: _____ Email ID: _____

3. Permanent Address:

Address: _____

Village: _____ Taluka: _____

District: _____ State: _____

Pin Code: _____

Cell Phone No: _____ Telephone No: _____

Fax No: _____ Email ID: _____

4. Company Profile :

Type of Company: (Proprietorship/Partnership/Private Ltd/Public Ltd/Co-operative/LLP)

Please provide brief details of the Directors/Partners of the Company.

Use separate sheets, if needed.

Section B: Project Details

Please mention type of Project: New Tourism Unit Expansion

5. Tourism Units

5.1 Type of Project: New Tourism Unit (Please tick whichever is applicable)

- One to Five Star Hotel Heritage Hotel Apartment Hotel
- Amusement Park Water Park Theme Park
- Motel
- Resort
- Adventure Sports
- Wayside Amenities
- Convention Centre
- Tented Accommodation
- Tourism & Hospitality Training Institute

Is the application for a Mega Tourism Unit?: Yes/No

Mega Tourism Unit means as per para 5.15 of Gujarat Tourism Policy 2015- 2020 "Tourism Units (except hotels, resorts, multiplexes & malls) capable of creating new employment of more than 150 persons with new investment of Rs. 75 Crores (excluding cost of land)"

If you belong to any of the below mentioned, please indicate:

- SC/ST Category Women Entrepreneur Differently-Abled Not Applicable

Type of Existing Tourism Project: _____

Existing Capital Investment (₹ in Lakh): _____

6. Project Location Details:

Address: _____

Village: _____

Taluka: _____

District: _____

State: _____

Pin Code: _____

Cell Phone No: _____

Telephone No: _____

Fax No: _____

Email ID: _____

7. Proposed Capital Investment in the Project (₹ in Lakh)

Proposed Capital Investment (₹ in Lakh): _____

Particulars	Proposed Cost (₹ in Lakh)	Expenditure Incurred Till Date of Application (₹ in Lakh)
Land Area: _____ (In Sq. Meters) Type: <input type="checkbox"/> Lease <input type="checkbox"/> Rent <input type="checkbox"/> Own		
Building _____		
Plant & Machinery		
Equipment		
Fixture and Furniture		
Engineering Fees		
Preliminary and Preoperative Expenses		
Margin Money for Working Capital		
Others (If Any)		
Total		

Proposed Date of Commissioning of the Project: _____

8. Means of Finance

Particulars	Amount (₹ in Lakh)
Share Capital Promoters/Financial Institutions/Public	
Terms Loans Financial Institutions/Banks	
Unsecured Loans	
Others (If Any)	
Total	

9. Facilities

9.1 Proposed Facilities

Sr.	Item	Area	Capacity
-----	------	------	----------

1			
2			

9.2 Existing Facilities in case of Expansion

Sr.	Item	Existing Area	Existing Capacity
1			
2			

10. Details of incentives availed/availing under earlier scheme of Tourism Policy or any other scheme of State Government (in case of existing unit)?: Yes/No

If yes, provide the following details:

Eligibility Certificate No: _____ Eligibility Date: _____

Present Status of the Project(s): _____

Declaration

I *undertake* that the statements made in the application are true to the best of my knowledge and belief.

Date:

Name and Signature of the Authorized Signatory

Documents to be enclosed with the application

1. Proof of ***Identity and Address of the Company*** viz.

For Identity	For Address
• PAN Card	• Electricity Bill

2. Certificate of Incorporation issued by RoC, MCA (if applicable)
3. On the letterhead of the company- full address of the company along with telephone no./fax no and name of authorized person duly signed by Managing Director of the company
4. Certified Copy of Memorandum of Association and Articles of Association issued by the Registrar of Companies/Partnership Agreement (if applicable)
5. Turnover details for last 3 years - Balance Sheet, Profit & Loss Account for last 3 years, duly certified by CA (if applicable in case of expansion project)



Gujarat Tourism Policy 2015-2020

Frequently Asked Questions (FAQs) for Registration

FAQs for Registration**1. I intend to invest in Tourism Project. Can I know which projects are termed as Tourism Unit and where can I find detailed information?**

Following units would be considered as Tourism Units:

- (a) Hotels (One-Star to Five-Star Deluxe)
- (b) Heritage Hotels
- (c) Apartment Hotels
- (d) Motels
- (e) Convention Centers
- (f) Resorts
- (g) Tented Accommodation
- (h) Tourism & Hospitality Training Institutes
- (i) Amusement Parks/Water Parks/Theme Parks
- (j) Adventure Sports
- (k) Wayside Amenities

For detailed information, please refer to Gujarat Tourism website at <http://www.gujarattourism.com/>

2. What is a Mega Tourism Unit?

Mega Tourism Unit means Tourism Unit (except hotel, resort, multiplex & mall) capable of creating new employment of more than 150 persons with new investments of Rs. 75 Crores (excluding cost of land).

3. Which service is termed as Tourism Service?

Any service related to travel and tourism including Travel Agents, Transport Operators, Ticketing Agents, Tourist Guide Service Providers and Home-stay Owners is termed as Tourism service and one who is providing such services is termed as Tourism Service Provider.

4. Who can set up Tourism Project/Unit or become Tourism Service Provider?

Under the Gujarat Tourism Policy 2015, "Any proprietary firm or partnership firm or private limited company or public limited company or corporation duly registered under relevant law can establish the tourism project/unit".

5. Will it be termed as a New Tourism unit, even if an existing Tourism unit is setting up a Tourism unit at different location in the state?

Yes.

6. Will it be termed as a New Tourism unit, if an existing Tourism unit is setting up Independent Tourism unit besides its existing tourism unit?

No, it will be considered as expansion of existing capacity.

7. Does Government of India extend any financial assistance to Tourism Project/Unit?

No. However, you may visit Ministry of Tourism website at www.tourism.gov.in for updated information.

8. Does the State Government extend any financial assistance to Tourism Project/Unit?

Yes. The details of financial assistance can be referred to in the Gujarat Tourism Policy 2015-2020 which is available on Gujarat Tourism website.

9. What incentives are available to tourism unit/service?

The government will grant Capital Subsidy, Interest Subsidy and various Tax Exemptions to eligible Tourism Project/Unit. For more details please refer to Government Resolution No. TDC-102014-42226-S dated 24th September 2015 available on Gujarat Tourism website or may contact Commissioner of Tourism (CoT), Government of Gujarat.

10. What should I do to register my Tourism Project/Unit or Service for the purpose of financial assistance?

The promoters shall have to apply in the prescribed “Application Form for Registration” (available on Gujarat Tourism website) to register with CoT, Government of Gujarat.

11. What documents do I have to submit with the “Application Form for Registration”?

- Proof of Identity and Address of the Company viz.

For Identity	For Address
• PAN Card	• Electricity Bill

- Certificate of Incorporation issued by RoC, MCA (if applicable)
- On the letterhead of the Company - full address of the company along with telephone no./fax no and name of authorized person duly signed by Managing Director of the Company
- Certified Copy of Memorandum of Association and Articles of Association issued by the Registrar of Companies/Partnership Agreement (if applicable)
- Turnover details for the last 3 years - Balance Sheet, Profit & Loss Account for the last 3 years, duly certified by CA (if applicable in case of expansion project)

12. Where can I register my Tourism Project/Unit and service for the purpose of financial assistance?

You have to upload filled-up “Application Form for Registration” on Gujarat Tourism website or may submit physical copy to CoT, Government of Gujarat at Block No. 16/17, 4th Floor, Udyog Bhavan, Sector 11, Gandhinagar.

13. I am an existing Tourism Unit intending to expand. What should I do to register myself?

Please refer to FAQ No. 7 & 8.

14. I am a Tourism Service Provider. What should I do to register myself?

Please refer to FAQ No. 7 & 8.

15. I am an international investor. What should I do to register myself?

Please refer to FAQ No. 7 & 8.

16. My Tourism Unit has already been registered with Industries and Mines Department. Do I still have to register my tourism unit with Commissionerate of Tourism?

Yes. The tourism unit has to register with CoT, Government of Gujarat to avail incentives under Gujarat Tourism Policy 2015-2020. For registration process, please refer to FAQ No. 7 & 8.

17. Once the Tourism Unit/Service is registered with CoT, Government of Gujarat, does it become eligible for incentives?

No. The Tourism Unit/Service shall be eligible for incentives once it commences commercial operations in compliance with provisions mentioned in Government Resolution No. TDC-102014-42226-S dated 24th September 2015 and other applicable rules.

18. What is IEM Acknowledgement?

IEM Acknowledgement means Industrial Entrepreneur Memorandum Acknowledgement which is issued by Government of India in case of large projects and Industries Commissionerate in case of MSMEs.

19. What is the validity period of Registration?

The Registration is valid up to 31st March 2020, which is the end date of Gujarat Tourism Policy 2015-2020.

20. After registering my Tourism Unit/Service, is it mandatory for me to submit the progress report?

Yes. The Tourism Unit/Service shall have to submit progress report of the project on a six-monthly basis in the prescribed format (made/to be made available on Gujarat Tourism website).

21. When should I apply for incentives/concessions?

The Tourism Unit/Service shall have to submit a separate application in a prescribed format (available on Gujarat Tourism website) to CoT, Government of Gujarat on commencement of commercial operations of the project along with required documents and certificates.



Gujarat Tourism Policy 2015-2020

Application for Incentives

Application is to be submitted to the Commissionerate of Tourism

Application for Incentive - Form A

Form for General Details Under Gujarat Tourism Policy (2015-2020)

FORM	PARTICULAR
A	General Details (Mandatory to Submit)
B	Capital Subsidy Form
C	Interest Subsidy Form
D	Registration/Stamp Duty Concession Form

General Details

1. **Registration Number** _____ **Registration Date** ____ / ____ / ____

2. **Name of the Company** _____

3. **Correspondence Address (If any change of address as provided for Registration)**

Name of Authorized Person: _____

Designation: _____

Address: _____

Village: _____ Taluka: _____

District: _____ State: _____

Pin Code: _____

Cell Phone No: _____ Telephone No: _____

Fax No: _____ Email ID: _____

4. **Permanent Address (If any change of address as provided for Registration)**

Address: _____

Village: _____ Taluka: _____

District: _____ State: _____

Pin Code: _____

Cell Phone No: _____ Telephone No: _____
Fax No: _____ Email ID: _____

5. Name of the Promoter(s)

6. Type of Unit? New Tourism Unit Expansion of Existing Tourism Unit

7. Is the application for a Mega Tourism Unit? Yes No

8. Is the Unit (one to five-star Hotel/Heritage Hotel/ Apartment Hotel/ Motel/ Resort/ Convention Centre/ Tented Accommodation) satisfying the Guidelines of Ministry of Tourism, Government of India as indicated on their website (<http://hotelcloud.nic.in/HotelDivision/Default.aspx>)?

Yes No

9. If the steps are not taken/not completed, please indicate the reason.

10. Bank Details

Bank and Branch Name: _____

Branch Address: _____

Village: _____ Taluka: _____

District: _____ State: _____

Pin Code: _____

Telephone No: _____ Fax No: _____

Branch IFSC code: _____

Account Number (For NEFT): _____

Land Details

11. Land Details

Land Type: Lease Rent Own Transfer of Land Purchase

Land Area (In Sq. Meters): _____

Capacity Details

A. NEW TOURISM UNIT

12. Capacity of New Tourism Unit

- a) Total No. of Rooms _____
- b) Total No. of Suites _____
- c) Total No. of Tents _____
- d) Total No. of Restaurants _____
- e) Total No. of Rides _____

B. EXPANSION OF EXISTING TOURISM UNIT

13. Existing Capacity and Addition Details

Item	Existing Capacity	Addition of Capacity	Total Capacity After Expansion
Rooms			
Suites			
Tents			
Restaurants			
Rides			

Commencement Details

14. Is the project completed? Yes No

15. Has the project commenced commercial operations? Yes No

If yes, Date of Commencement of Commercial Operations: _____ / _____ / _____

Declaration

1. I/We certify that the particulars furnished herein are true to the best of my knowledge and belief.
2. I/We comply with guidelines and meet the criteria laid down by Ministry of Tourism, Government of India for concerned Tourism Unit.

Signature of the Applicant Duly Authorized

Name:

Designation:

Place:

Date:

Documents to be Enclosed (All Documents have to be Self-Attested)

Copy of Electricity Bill (as address proof in case of any change of address as provided for Registration)

Application is to be submitted to the Commissionerate of Tourism

Application for Incentive - Form B

Form for Capital Subsidy Under Gujarat Tourism Policy (2015-2020)

FORM	PARTICULAR
A	General Details (Mandatory to Submit)
B	Capital Subsidy Form
C	Interest Subsidy Form
D	Registration/Stamp Duty Concession Form

Location Details

1. Where is your New Tourism Unit located?

- Within Corporation limits of Gandhinagar or adjoining areas falling within the radius of 20 KM (District of Gandhinagar)
- At Yatra Dham Name: _____
- At Eco-Tourism Centre Name: _____

Capital Investment Details

Heads of Investments	Amount in Rs.
Working Capital	
Preoperative Expenses	
Preliminary Expenses	
Second-hand equipment purchased/shifted from within/outside country	
Interest Capitalized	
Consumable stores, inventories for maintenance or repairs	
Investment on land including land cost	

Vehicles, furniture & fixtures, cutlery, crockery & utensils	
Construction for real estate transactions meant for sale/lease/rent	

Use the table below to indicate expenditure that have not been covered above.		
Heads of Investments	Amount in Rs.	Please indicate expenditure heads for which you want Capital Subsidy
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
Total Investment for Capital Subsidy		

Declaration

I/We certify that the particulars furnished herein are true to the best of my knowledge and belief.

Signature of the Applicant Duly Authorized

Name:

Designation:

Place:

Date:

Documents to be Enclosed (All Documents have to be Self-Attested)

1. Detailed Project Report
2. Copy of First Commercial Sale Bill
3. CA Certificate for Expenditure Details furnished
4. CA Certificate for Additional Capacity created (only for Units undergoing expansion)
5. CA Certificate for Capital Investment heads and means of Finance
6. Balance Sheet of the last Financial Year Ending

Application is to be submitted to the Commissionerate of Tourism

Application for Incentive - Form C

Form for Interest Subsidy Under Gujarat Tourism Policy (2015-2020)

FORM	PARTICULAR
A	General Details (Mandatory to Submit)
B	Capital Subsidy Form
C	Interest Subsidy Form
D	Registration/Stamp Duty Concession Form

Loan Details

1. Name and Address Details of the Bank/Financial Institution

Name of Bank/Financial Institution: _____

Address: _____

Telephone No: _____

Email ID: _____

2. Loan Amount: _____

3. Loan Disbursement Date: ____/____/____

4. Type of Loan Term Loan Loan for Working Capital

Special Subsidy for Heritage Hotels

5. Is your unit a Heritage Hotel? Yes No

Declaration

I undertake that I have received term loan/loan for working capital for my Tourism Unit from Bank/Financial Institution and certify that the particulars furnished herein are true to the best of my knowledge and belief.

Signature of the Applicant Duly Authorized

Name:

Designation:

Place:

Date:

Documents to be Enclosed (All Documents have to be Self-Attested)

1. Detailed Project Report
2. Copy of First Commercial Sale Bill
3. Copy of Loan Sanction Letter provided by the Bank/Financial Institution
4. Itemized statement and the related confirmation records/certificate from the Bank/Financial Institution for the investment done after the announcement of policy and till the date of application
5. Details of Loan approved by the Bank/Financial Institution viz. interest rate, interest amount payable and paid by the Company/Unit including confirmation/certificate from the Bank/Financial Institution for the same.

Application is to be submitted to the Commissionerate of Tourism

Application for Incentive - Form D

Form for Registration/Stamp Duty Concession Under Gujarat Tourism Policy (2015-2020)

FORM	PARTICULAR
A	General Details (Mandatory to Submit)
B	Capital Subsidy Form
C	Interest Subsidy Form
D	Registration/Stamp Duty Concession Form

Details

1. Location of the Land/Building

- a) Name of the Location: _____
- b) Municipality: _____
- c) Block: _____
- d) Post Office: _____
- e) District: _____

2. Registration Office

- a) Name: _____
- b) Address: _____
- c) Telephone No.: _____
- d) Fax No.: _____

3. Schedule of Land (Details) Area Patta No.: _____

4. Description of Building, If Any (Details): _____

5. Stamp Duty & Registration Fee Paid:

Declaration

I/We certify that the particulars furnished herein are true to the best of my knowledge and belief.

Signature of the Applicant Duly Authorized

Name:

Designation:

Place:

Date:

Documents to be Enclosed (All Documents have to be Self-Attested)

1. Detailed Project Report
2. Copy of First Commercial Sale Bill
3. Schedule of the Land
4. Sketch Map of the Land/Building Purchased
5. Document showing payment of Stamp Duty and Registration Fee
6. Copy of 7/12 Extract/8A Property Card of Land
7. Non-Agricultural Land (NA) Permission
8. Land & Building
 - In case of own land
Purchase deed/gift deed/any other document to establish the ownership
 - In case of leasehold land from a private owner
Registered Lease Deed
 - In case of government land/plot allotted by government
Allotment letter, trace map and premium payment receipt
 - In case of industrial land allotted by a government agency
Deed of agreement and up- to-date rent receipt



Gujarat Tourism Policy 2015-2020

Frequently Asked Questions (FAQs) for Incentives

FAQs for Incentives**1. What are the various incentives/subsidies available to Tourism Unit/Service Provider in Gujarat?**

Various incentives/subsidies for the Tourism Unit/Service Provider are mentioned in the Gujarat Tourism Policy 2015-2020, available on Gujarat Tourism website at

<http://www.gujarattourism.com/>

2. What kind of Tourism Unit will get incentives/subsidies?

Type and category of Tourism Units eligible for incentives/subsidies is mentioned in the Gujarat Tourism Policy 2015-2020.

3. Would my Tourism Unit be eligible for Incentives/subsidies, if my project is under implementation as on announcement of policy and commences commercial operations after 24th September 2015?

Yes, however please note that only the expenditure incurred for Tourism Unit after the date of policy came into force i.e. 24th September 2015, would be eligible for Capital Subsidy and Interest Subsidy if applicable. Operational guidelines in this regard is available on Gujarat Tourism website.

4. I am already getting incentives/subsidies under Gujarat Industrial Policy. Do I get Incentives, if eligible, under Tourism Policy as well?

Tourism Unit that is eligible for incentives under any scheme under Gujarat Industrial Policy is entitled to get incentives/subsidies under the Gujarat Tourism Policy 2015-2020 also.

5. I understand that there is a special package for Mega Tourism Unit. What are the incentives/subsidies being granted under this package?

The incentives/subsidies available to Mega Tourism Unit has been mentioned in detail in Para 6.8 of the Gujarat Tourism Policy 2015-2020 and clarifications are given in operational guidelines.

6. I am registered Tourism Unit/Service, now what procedure to be followed to avail incentives/subsidies?

The Tourism Unit/Service has to submit the prescribed "Application Form for Incentives" (available on Gujarat Tourism website) along with required documents and certificates to Commissionerate of

Tourism (CoT), Government of Gujarat within six months from the date of commencement of commercial operations of the project.

Please note: Applicant Unit has to commence commercial operations before 31st March 2020 for incentives/subsidies.

7. What documents and certificates do I have to submit with the “Application Form for Incentives”?

The documents/certificates to be submitted are mentioned in the “Application for Incentives” itself.

8. As a Tourism Unit, do I have to comply with the guidelines of Ministry of Tourism, Government of India?

Yes. To be eligible for incentives/subsidies under Gujarat Tourism Policy 2015-2020, the Tourism Unit has to comply with all the guidelines as laid down by the Ministry of Tourism, Government India and get necessary category certification from competent authority like AICTE, NCBT, QCBT etc. before submitting the application for incentives.

9. Will I get Interest Subsidy on loan taken from a Non-Banking Financial Institution?

No, Loan from a Non-Banking Financial Institutions will not be eligible for Interest subsidy incentives under the Gujarat Tourism Policy 2015-2020.

10. Is it mandatory to submit a project report with the Application for Incentives?

Yes.

11. Is it mandatory to submit a Chartered Accountant Certificate for expenditure incurred?

Yes.

12. From which date the Tourism Unit will be entitled for Interest subsidy?

The Tourism Unit will be eligible for Interest Subsidy from the date of disbursement of first installment of loan or from the date of commencement of commercial operations.

13. What is the maximum Capital Subsidy that an Eligible New Tourism Unit can get?

Clubbing of all the incentives mentioned in Chapter 6 (Incentives & Concessions) of the Policy, the total Capital Subsidy eligible to New Tourism Unit will be subject to the ceiling of 25% of Eligible Capital Investment or prescribed 'Maximum Limit', whichever is lower.

14. What if after applying for incentives, the Tourism Unit discontinues commercial operations?

One of the essential conditions for grant of incentives and concessions is that the Tourism Unit shall have to remain in commercial operations for at least five years after it is commissioned. However, in case where the operations is discontinued due to reasons beyond the control of the Tourism Unit, the State-Level implementation Committee (SLIC) may examine the individual cases and the decision of SLIC/Industries and Mines Department, Government of Gujarat will be final and binding on the applicant.



Gujarat Tourism Policy 2015-2020

Operational Guideline for Tourism Policy

Operational Guideline for Gujarat Tourism Policy 2015-2020

1. The project should have facilities conforming to prevailing guidelines as referenced above and approved by the Ministry of Tourism (GoI) whichever is applicable.
2. This guideline is required to be adhered to, by all New and Existing Tourism Unit and Service Provider seeking incentives under Gujarat Tourism Policy – 2015.
3. The Department of Tourism, Government of Gujarat reserves the right to modify this Guideline from time to time.
4. Any dispute that may arise in connection with the interpretation, application or non-compliance with the provisions of the Gujarat Tourism Policy 2015 and Operational Guideline, shall be referred to the State Level Committee and Government and their decision in this regard, shall be final and binding upon all concerned.
5. Operational Guideline is at Annexure A.
6. This Guideline is based on the Guidelines issued by the Ministry of Tourism, Government of India as on date. However any amendments/revisions from time to time will be applicable for availing the incentives under the Gujarat Tourism Policy 2015.

Operational Guidelines for Gujarat Tourism Policy 2015-2020

1. PREAMBLE

In order to encourage tourism related activities and boost the tourism and hospitality sector in the State, the Government has declared the Gujarat Tourism Policy 2015-2020. The Policy includes strategic initiatives for development of the tourism sector in Gujarat. The policy envisages grant of fiscal and non-fiscal incentives to the Tourism Unit and tourism service providers with a view to support the Tourism Unit achieve higher and sustainable economic growth with emphasis on employment generation through Public and Private Investment in tourism sector. This guideline has been prepared to understand the procedure to be followed and compliance to be made for availment of incentives provided under the Tourism Policy.

2. GENERAL DEFINITIONS

A. Operative Period of the Policy

The Policy shall come into force with effect from 24th September 2015 and shall remain in force till 31st March 2020 or till the date of declaration of a new or revised Policy, whichever is earlier. The Policy will supersede any GR/Circular (issued earlier) in contravention of the provisions of the Policy.

Further, these guidelines supersede any other guidelines issued prior to this guideline by Department of Tourism or Commissioner of Tourism, Government of Gujarat.

B. Coverage Area of the policy

The Policy is applicable to the whole of the State of Gujarat.

C. Year

Year shall mean Financial Year i.e. the period from 1st April to 31st March.

D. Implementing Agency

The implementing agency is Commissionerate of Tourism (CoT), Government of Gujarat.

E. New Tourism Unit

Refer Section 5.2 in Gujarat Tourism Policy 2015-2020.

Further, a 'New Tourism Unit' means a Tourism Unit which is set up by an entity either in the Private Sector/Co-operative Sector/State or Central Public Sector/Joint Sector and commence commercial operations during the operative period of the Policy.

Explanation:

A New Tourism Unit shall mean a Tourism Unit which is set up first time by an entity in any Taluka where there is no such Existing Unit of the said entity, provided that such Tourism Unit satisfies the following conditions:

- a) It is not an Existing Tourism Unit under operations.
- b) It is not formed as a result of re-establishment, mere change of ownership, change in the constitution, reconstruction or revival of an Existing Tourism Unit.

For Tourism Unit which was already under construction i.e. not under operations prior to 24th September, 2015, investments made in assets after 24th September, 2015 will be considered. The Tourism Unit has to produce a CA certificate as a proof of investment in assets made after 24th September, 2015.

F. Existing Tourism Unit

Refer Section 5.3 in Gujarat Tourism Policy 2015-2020.

Further, Existing Tourism Unit means the Tourism Unit which is in operation/existence before it initiates expansion and increases its existing capacity by more than fifty percent capacity in terms of Rooms/Rides/ Tents, etc.

In case of Water Park/ Amusement Park the existing capacity shall be considered in terms of the number of rides.

Only one expansion (commencing commercial operations within the Policy Period) of an Existing Tourism Unit will be eligible for assistance during the operative period of the Tourism Policy.

Diversification of Existing Tourism Unit is not eligible for Incentives. However an independent Tourism Unit of different category set up in the open premises of the Existing Tourism Unit will be termed as a New Tourism Unit.

For qualifying under expansion, Existing Tourism Unit has to meet the basic criteria with respect to area and such other qualifications laid down in Gujarat Tourism Policy 2015-2020.

G. Commercial Operations

Refer Section 5.4

Further, it is the date on which Tourism Unit is open to tourists on a commercial basis after complying with the regulations of Government of India and State Government and issuance of first saleable bill.

H. Commencement of Commercial Operation

Date of Commencement of Commercial Operation of a Tourism Unit is the date on which the Tourism Unit is open to tourists on a commercial basis, after due testing, trial running under compliance of relevant Government rules. Only Tourism Unit that have commenced commercial operations before 31 March 2020 will be eligible to claim incentives under this Policy.

I. Eligible Tourism Unit

Refer Section 5.5 in Gujarat Tourism Policy 2015-2020.

Further, following are the categories of Tourism Unit defined under Eligible Tourism unit:

1. Hotel (One to Five Star Deluxe)

Refer Section 5.7 in Gujarat Tourism Policy 2015-2020.

Further, Hotel project of one to five star category, should have to establish facilities, conforming to the prevailing Guidelines of Hotels laid down by the Ministry of Tourism, Government of India as Annexure B or <http://tourism.nic.in/writereaddata/Uploaded/Guideline/010720150505262.pdf> Such hotel project shall have to obtain necessary category certification from the Ministry of Tourism before submission of application for registration under this policy.

2. Heritage Hotel

Refer Section 5.8 in Gujarat Tourism Policy 2015-2020.

Also, Refer Annexure C for Ministry of Tourism Guidelines for Heritage Hotel <http://tourism.nic.in/writereaddata/Uploaded/Guideline/051820120222241.pdf>

3. Apartment Hotel

Refer Section 5.9 in Gujarat Tourism Policy 2015-2020.

Also, refer Annexure D or <http://tourism.gov.in/> for Ministry of Tourism Guidelines for Apartment Hotels



3. Guidelines for
Apartment Hotel.pdf

4. Motel

Refer Section 5.10 in Gujarat Tourism Policy 2015-2020.

Refer to Guidelines for Motels laid down by the Ministry of Tourism, Government of India as Annexure E or <http://tourism.gov.in/>



4. Guidelines for Motel.pdf

5. Convention Centre

Refer Section 5.11 in Gujarat Tourism Policy 2015-2020.

Refer to Guidelines for Convention Centre as laid down by the Ministry of Tourism, Government of India as Annexure F or <http://tourism.gov.in/>



5. Guidelines for Convention Center.

6. Resort

Refer Section 5.12 in Gujarat Tourism Policy 2015-2020.

Refer to Guidelines of Ministry of Tourism, Government of India as Annexure G or [http://incredibleindia.org/images/docs/trade-pdf/hospitality/hotel-guidelines/Time%20Share%20Resorts%20\(TSR\).pdf](http://incredibleindia.org/images/docs/trade-pdf/hospitality/hotel-guidelines/Time%20Share%20Resorts%20(TSR).pdf)



13. Guidelines for Timeshare Resorts.p

7. Tented Accommodation

Refer Section 5.13 in Gujarat Tourism Policy 2015-2020.

Refer to Guidelines for Tented Accommodation as laid down by the Ministry of Tourism, Government of India as Annexure H or <http://incredibleindia.org/images/docs/trade-pdf/hospitality/hotel-guidelines/Guidelines%20for%20Tented%20Accommodation.pdf>

8. Tourism & Hospitality Training Institute

Refer Section 5.14 in Gujarat Tourism Policy 2015-2020.

Further, such institutes will have to adhere to guidelines laid down by AICTE/NCVT/GCVT.

9. Amusement Park

Refer Section 5.16 in Gujarat Tourism Policy 2015-2020.

Further, Amusement Park is defined as ‘commercially operated enterprise that offers rides, games, and other forms of entertainment. It is generally equipped with stalls for games and refreshments, entertainment shows, recreational devices such as a Ferris wheel, roller coaster, rides, etc.’

Amusement Park should have minimum plot area of 40,000 sq. m. (about 10 acres).

It should have entertainment facilities such as rides, games, etc. and shall have at least any **six** activities out of the following activities in addition to mandatory facilities as mentioned here under:

1. Aquarium, Aqua Parks, Swimming Pool
 2. Skiing
 3. Ice Skating
 4. Roller Skating
 5. Ferris Wheel
 6. Roller Coaster
 7. Sports like Tennis, Table Tennis, Badminton, Billiards, Bowling Alley
 8. Specific themes such as jungle wildlife, fairy tales, cartoon characters, mythology, etc
 9. Nature Trails
 10. Refreshments Restaurant and Shopping Areas
- Any other activity which is not mentioned above, SLEC may consider separately.

In addition to the above mentioned entertainment facilities the Amusement Park should also have any **one** of the following facilities:

1. Convention/Conference Facilities
2. Auditorium
3. Theatre
4. Children’s Corner including crèche, park, indoor games, entertainment shows, and other recreational facilities

Mandatory facilities to be created:

1. Toilets for ladies and gents
2. Parking
3. Drinking Water Facilities
4. First Aid

Standalone commercial multiplexes will not be treated as Amusement Parks.

10. Water Park

Refer Section 5.17 in Gujarat Tourism Policy 2015-2020.

Water Park should have minimum plot area of 20,000 sq. m. (about 5 acres)

Further, Water Park should have minimum amenities as follows:

1. Minimum plot area of 20,000 sq. m. (about 5 acres)
2. Minimum of three water slides
3. Swimming pool/Wave pool
4. Minimum capacity to handle at least 100 sliders simultaneously
5. Trained supervisors
6. Adequate changing rooms and Lockers
7. Showers for ladies and gents
8. Refreshment Area and Restaurant
9. Parking Area

Mandatory facilities to be created:

1. Toilets for ladies and gents
2. Parking
3. Drinking Water Facilities
4. First Aid

It shall have to comply with the safety norms as laid down by GoI and State Govt.

11. Theme Park

Refer Section 5.18 in Gujarat Tourism Policy 2015-2020.

Further, theme parks must be specifically oriented towards tourism in which landscaping, buildings and attractions are based on one or more specific themes such as jungle wildlife, fairy tales, cartoon characters, mythology, etc. Theme park should be developed on a plot area measuring at least 10,000 sq. m. (about 2.5 acres).

It must have at least **one** out of the following facilities in addition to mandatory facilities:

1. Amusement rides
2. Water slides
3. Theme areas

In addition to the above mentioned facilities, it may have the following amenities:

1. Theatre
2. Restaurant
3. Accommodation (at least ten lettable rooms)
4. Shopping area

Mandatory facilities to be created:

1. Toilets for ladies and gents
2. Parking
3. Drinking Water Facilities
4. First Aid

It is, however, not mandatory to have all four features:

12. Adventure Sports

Refer Section 5.19 in Gujarat Tourism Policy 2015-2020.

Refer to guidelines as laid down in the MoT guidelines by MoT, Govt. of India as Annexure I or <http://incredibleindia.org/images/docs/trade-pdf/product/adventure-tourism/Guidelines%20for%20Adventure.pdf>

13. Wayside Amenities

Refer Section 5.20 in Gujarat Tourism Policy 2015-2020.

Further, Wayside amenities should be a complex for passengers and drivers in order to make their travel safe, comfortable and convenient and to reduce fatigue during a long distance journey.

Wayside Amenities should be developed along major National Highway, Express Highway and State Highways.

Following is a list of mandatory amenities to be provided:

1. Snack bar/Restaurant/food courts
2. ISO-certified toilets with separate toilets and bathrooms for gents, ladies, differently-abled
3. Clean and Potable Drinking water facilities
4. Parking lots
5. Signage

Following is a list of optional amenities:

1. Communication facilities
2. Shop with basic products for passengers and drivers
3. ATMs

J. Eligible Capital Investment

- 1) The Eligible Capital Investment means the expenditure incurred on the components/assets as mentioned in guidelines of Ministry of Tourism, Government of India for Tourism Unit/Services during the operative period of the Policy.

However, the following heads of investments in respect of the Tourism Unit shall not be eligible for incentives:

- a) Working Capital
- b) Pre-operative expenses(would mean expenses incurred after formation but before commencement of the Tourism Unit) and preliminary expenses(would mean expenses incurred for the formation/incorporation of the Tourism Unit)
- c) Second-hand plant and machinery purchased or shifted from within or outside country
- d) Interest capitalized
- e) Consumable stores, inventories for maintenance or repairs
- f) Investment on land required for setting up Tourism Unit, inclusive of the cost of the land*
- g) Vehicles, furniture and fixtures, cutlery, crockery and utensils etc.
- h) Any construction which is in the nature of real estate transactions, e.g., shops, flats, offices, etc. means construction is for sale/lease/rent of property

*The stamp duty charges incurred as a part of land purchase/lease will be treated separately as per Section 6.3 in Gujarat Tourism Policy 2015-2020.

2) Eligible Capital Investment for Mega Tourism Unit:

- a) Building, that is, any built-up area used for activities and facilities as required to run the Tourism Unit including utility buildings, administrative buildings, staff accommodation/residential quarters.
- b) Plant and machinery, tools and equipment and their installation charges including water sport equipment, tents, other equipment as are necessarily required and exclusively used for sustaining the working/running of Tourism Unit.
- c) The cost of development of infrastructural facilities such as fencing, construction of roads, landscaping and other similar activities which the Tourism Unit has to incur as a part of the project.
- d) Eligible Capital Investment for Mega Tourism Unit will not include the head of investments mentioned above at F(1).

INCENTIVES

A. Procedure for Claiming Incentives

1. Eligible Tourism Unit (refer section 2.I), has to register with the Commissionerate of Tourism by submitting 'Application for Registration' Form, duly filled with required documents (Refer Annexure J).
2. Post Application, applicant will get a Unique Registration ID and he has to use this ID for all further communication with CoT.
3. After successful commencement of commercial operations, the applicant has to apply for incentives by submitting 'Application for Incentives' Form, duly filled with required documents to CoT. (Refer Annexure K).
4. The department concerned after scrutiny will release incentives to the Eligible Tourism Unit subject to adherence of the conditions as per Chapter 6 (Incentives & Concessions) of the Policy.

B. Capital Subsidy

Capital Investment Subsidy will be eligible only on Eligible Capital Investment. Eligible Capital Investment is defined in E(1).

1) Quantum

- a) For project upto Rs. 50 crore: a subsidy of 15% of Eligible Capital Investment, subject to Maximum Limit of Rs. 7.50 crore, will be given.
- b) For project above Rs. 50 crore: a subsidy of 15% of Eligible Capital Investment, subject to Maximum Limit of Rs. 10 crore, will be given.
- c) For project with minimum investment of Rs.0.20 crore (excluding the land cost), a subsidy of 20% on Tented accommodation subject to Maximum Limit of Rs. 0.15 crore, will be given. In case of expansion the incentive will be given only once in the policy period.
- d) For purchase of equipment above Rs. 1 crore for Adventure & Water Sports and Golf Equipment for Public Golf Courses registered with Tourism Corporation of Gujarat Limited ("TCGL"), a subsidy of 10%, subject to Maximum Limit of Rs. 0.50 crore, will be given. This incentive will be given only once in the policy period.

2) Additional Subsidy

Additional Subsidy of 5% will be given to New Tourism Unit subject to the following criteria being met by the Tourism Unit:

- a) Tourism Unit coming up within the Corporation limit of Gandhinagar (State Capital) and also adjoining areas falling within the radial distance of 20 Kms from the Corporation limit of Gandhinagar but within the District of Gandhinagar
- b) Tourism Unit at Yatra Dhams such as Ambaji, Dwarka, Dakor, Junagadh, Somnath, Palitana and such other places as may be recommended by Gujarat Pavitra Yatradham Vikas Board(GPYVB) and approved by the State Government from time to time

- c) Tourism Unit at Eco-tourism Centres of Gujarat including Nalsarovar, Polo, Dangs, Jambughoda and such other places as may be notified by the State Government from time to time
- d) Tourism Unit owned and managed by women entrepreneurs (with minimum equity participation of 51% of the entity by women entrepreneur) will be entitled to an additional 5% subsidy over and above the 'Admissible Subsidy'
- e) In case of Tourism Unit owned and managed by entrepreneur belonging to SC/ST categories and the differently-abled will be entitled to an additional 5% subsidy over and above the 'Admissible Subsidy'
- f) Clubbing of all the above mentioned incentives, the total Capital Subsidy eligible to New Tourism Unit will be subject to the ceiling of 25% of Eligible Capital Investment or prescribed 'Maximum Limit', whichever is lower

3) Conditions for Capital Subsidy

- a) The Tourism Unit seeking incentives under the Policy would be required to register as per the prescribed format (Application for Incentive) within six months from the date of commencement of commercial operations
- b) The Tourism Unit shall remain in commercial operations continuously for at least five years after it is commissioned and if it fails to do so than subsidy already been disbursed will be recovered as land revenue arrears

4) Form for Application

The Tourism Unit has to submit *Form B* of the Application for Incentive Form enclosed at Annexure K.

5) Process for Obtaining Capital Subsidy

- a) The Tourism Unit seeking incentives under the Policy would be required to apply for Capital Subsidy to Commissionerate of Tourism (CoT) in the prescribed format along with documents as per check-list within six months from the date of commencement of commercial operations
- b) The CoT must ensure that the Application for Incentive Form for subsidy is complete in all respect and accompanied by all the requisite documents as per the Check List
- c) All transaction in respect of the cost of assets/plant and machinery/equipment etc. as the case may be, must be through "A/c payee cheque" or "demand draft" or any other mode of bank transaction. In case of Payment done in cash would be considered eligible, if it is mandatory or on production of sufficient proof for making such payment.
- d) All expenses must be certified by the Chartered Accountant.
- e) The authorized official of the CoT/ other authority or a Team of officials may visit the Tourism Unit and verify the capital investment claimed in the application form and operation of the Tourism Unit and submit a report.
- f) For the civil construction including building the Tourism Unit has to submit Certificate from the Chartered Engineer (Civil)/Architect

6) Approval of Capital Subsidy and Disbursement Process

1. The official or Team visiting the Tourism Unit shall have to ascertain whether the components/equipment/assets in respect of which subsidy as claimed by the Tourism Unit is as per the provisions of the scheme & subsequent clarifications issued from time to time.
2. The Appraisal Report of the Financial Institution(s) which has financed the project of the Tourism Unit along with other relevant documents to be considered to work out the Eligible Capital Investment.
3. While recommending/approving a claim, the CoT shall consider the following:-
 - Assessment Report and 'Deviation Report' of authorized official(s)/Team
 - The documents pertaining to the proof of existence of the Tourism Unit
 - First Sale Bill of the Tourism Unit
 - Appraisal Report of the Financial Institution(s) which has financed the project.
 - In addition to the above, CoT can also stipulate the requirement of any other documents/reports which in its opinion are essential for ascertaining the genuineness of the claims made by the Tourism Unit.
4. Detailed deliberations and justifications for recommending/approving/rejecting a particular claim shall be duly recorded in the minutes of the relevant Technical Committee meeting. Any deviation from the Appraisal Report of the Financing Institution(s) and in the Assessment Report should be suitably explained / justified.
5. The Tourism Unit shall be required to furnish Annual Progress Report (APR) to the CoT for five years after commencement of commercial production / operation.
6. For disbursal of subsidy sanctioned to various eligible Tourism Unit, e-Payment / RTGS / NEFT may be used by the issuing of payment advices to the bank for direct credit by electronic transfer to the specified bank account of the eligible Tourism Unit.
7. List of cases of claims passed / rejected / under objection of CoT should be uploaded on the web site.

C. Interest Subsidy

Interest Subsidy will be reimbursed after payment to the Bank/Financial Institution.

1) Quantum and Duration

To all the Eligible Tourism Unit except Heritage Hotels

- a) 5% of the Loan Amount with maximum amount of Rs. 25 lakhs per annum for a period of five years in Municipal Corporation areas for Eligible Tourism Units
- b) 7% of the Loan Amount with maximum amount of Rs. 30 lakhs per annum for a period of five years in the areas other than mentioned above

2) Separate Incentive for Heritage Hotels

Interest Subsidy of 7% of the loan amount with maximum amount of Rs. 30 lakhs per annum for a period of five years shall be provided.

3) Conditions for Interest Subsidy

- a) The Tourism Unit shall have the option for date of availing interest subsidy either from the date of the first disbursement of the loan or from the date of commencement of commercial operation. This opted-for date will be final and period of 5 year will start from that date.
- b) The interest subsidy will be reimbursed to the Tourism Unit who pays regular installments and interest thereof to the financial institution. If the Tourism Unit becomes defaulter for any period, it will not be eligible for reimbursement of interest subsidy for that default period. The default period will be deducted from the eligible period of five years.
- c) Total quantum of Interest Subsidy (State + Central) in any case shall not exceed the total interest amount payable to the bank/Financial Institutes.

4) Form for Application

The Tourism Unit has to submit *Form C* of the Application for Incentive Form enclosed at Annexure K.

Other Conditions for Capital Subsidy and Interest Subsidy

- The Tourism Unit shall have to obtain NOC from Municipal Corporation for doing the business, if Tourism Unit is located in the Municipal Corporation area.
- Subsidy will be reimbursed only after the commencement of commercial operations of the Tourism Unit.
- The Tourism Unit shall have to file information about annual sales, power consumptions and such other details as may be called for by CoT.(for each year ended on 31st March regularly).
- The Tourism Unit has to give undertaking on his letter head signed by authorized signature to confirm that all Government dues are paid as on date.
- The Tourism Unit will have to observe pollution control measures as prescribe by GPCB or other competent authority.

D. Mega Tourism Unit

Mega Tourism Unit which is set up and which commence commercial operations during the operative period of this Policy will be eligible under this category.

1) Mega Tourism Unit

The Project capable of creating new employment of more than 150 persons with new investment of Rs. 75 crores and above (excluding the cost of land) will be construed as Mega

Tourism Unit. The eligible Mega Tourism Unit includes Theme Parks, Amusement Parks, Water Parks, etc. but exclude Hotels (One to Five Star Deluxe) and Resorts, Standalone Commercial Multiplexes and Malls.

For incentive, due approval of the State-Level Empowered Committee (SLEC) would be required by Mega Tourism Unit.

2) Quantum and Duration of Incentives

- a) Capital Subsidy @ 15% of Eligible Capital Investment (excluding the cost of the land) subject to a ceiling of Rs.20 crores.
- b) The Mega Tourism Units shall not be entitled to any interest subsidy.
- c) 100% reimbursement of Stamp Duty and Registration Fee on sale/lease/transfer of land for the first transaction only during the operative period of this Policy. Reimbursement of Stamp Duty and Registration Fee would be done after the commencement of commercial operations.
- d) Exemption from Luxury and Entertainment tax for a period of seven years from the date of commencement of commercial operations.
- e) Exemption in Electricity Duty would be for a period of five years from the date of commencement of commercial operations.

E. Registration/Stamp Duty Concession

1) Conditions for Registration/Stamp Duty Concession

Eligible Tourism Unit will qualify for 100% reimbursement of Stamp Duty and Registration Fee on sale / lease / transfer of land for the first transaction only if paid after 24th September, 2015.

2) Form/Process of Application

The Tourism Unit has to submit *Form D* of the Application for Incentive Form enclosed at Annexure K.

