



सत्यमेव जयते
Industries & Mines Department
Government of Gujarat



GUJARAT TOURISM POLICY 2021-25

**Investor Application Guide
(Investment Promotion Incentive scheme for Tourism
Units and Tourism Service Providers 2021-25)**



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DISCLAIMER

This document has been created to explain the definition, conditions of the policy, and application process in simplest manner. Definition and required criteria for all the eligible projects will be the same as mentioned in the GR. However, in the given scenario, if no clarity on any particular matter, or in a dispute arises in particularity to any case, and or if any clarification or direction required which this document or policy documents fail to provide, the Commissionerate of Tourism may and shall seek direction from State Level Implementation Committee(SLIC) and if SLIC feels, it may require further clarification from State Level Empowered Committee (SLEC) on that particular rule, definition, process or particular case or matter of any dispute. The SLEC decision will be final and binding and the same shall be incorporated/ amended or annexed in the operational guidelines. The Commissionerate of Tourism reserves the right to Change/ Modify or Amend or Add/Remove any rule as it may be necessary to do so.



PREFACE

ABOUT THE POLICY

The fifth largest state, Gujarat, is blessed with diverse natural, cultural, and geographical history. The strategic location, long coastline, centuries old sculptures–handicrafts–arts–festivals, and globally recognized heritage sites are the gifts that make the state stand out. The state offers an abundance of experiences to tourists both natural and manmade, from World’s tallest statue - Statue of Unity, World’s only home for Asiatic Lions-Gir Forest, Asia’s one of the Longest Ropeway-Girnar Ropeway to mesmerized Indus Valley Civilization – Dholavira, India’s first World Heritage City by UNESCO – Ahmedabad, World’s earliest known dock & India’s first port city – Lothal, and white desert - Rann of Kutch.

The state Government has identified Tourism as one of the key sectors for socio-economic development. Further to promote Gujarat as a preferred tourist destination among the international and domestic tourists, a dynamic and sustainable policy is propositioned after detailed deliberations and consultations with the concerned State Administrative Departments and various stakeholders.

STRATEGIES OF THE POLICY

This Policy, “Investment Promotion Incentive Scheme for Tourism Units and Tourism Service Providers 2021-25”, embraces the imperative strategies:

Sr. No.	Strategy	Focus
1.	Sustainability	Gujarat has already taken step towards sustainability by adopting the “Sustainable Tourism Criteria for India” of Ministry of Tourism, Government of India. The policy offers financial benefits for Green Building Certification and Global Sustainable Tourism Certifications, purchase of E- Vehicle, and setting up public E-vehicle charging stations.
2	Atithi Devo Bhava	The policy promotes ‘ease of doing business’ through digital interventions. The digital interventions shall be promoted in facilitating digital payment, booking monument tickets and public transport. It will ensure hassle-free experience to the foreign tourists.
3	Vocal for Local	- The policy offers financial benefits for organizing rural tourism fairs. - It also promotes Gujarat-domiciled tourist guides to be deployed at ASI and state ASI sites. - The seamless digital payment will enhance the visibility and market space of lesser explored Gujarat’s art and culture/ handicrafts.
4	Augmenting tourist infrastructure	- The Policy encourages development of facilities and service required for tourist reception including hotels, convention centres, wayside amenities, etc. - The policy also focuses on standard Hygiene and Sanitation, there is financial benefits for the development of separate Standard Pay and Use Toilet blocks as a part of any construction activity
5	Boost to service sector	The policy has provision for, setting up new E-Vehicle charging stations, rural fairs, MICE events etc. The pool of projects and related service sector covered under the policy have the potential to reenergize the entire ecosystem.
6	Ease of Doing Business	Single Window application portal from project registration to disbursement of incentive will be beneficial for the new investors as well as the existing investors with new plan.

DEFINITIONS OF TERMS IN POLICY

Eligible Entity

“Eligible Entity” means any Individual or Entity registered in India under relevant acts and provisions to conduct business activity including State/ Central PSU or Board / Corporation setting up commercial Tourism Projects.

Capital Investment

“Capital Investment” means a sum total of Project Cost minus margin working capital, land and land development cost.

High Priority Tourism Destinations

“High Priority Tourism Destinations” means Tourism Destinations as specified under Annexure-A of this policy or as may be revised and approved by SLEC from time to time.

Eligible Tourism Project/ Unit

“Tourism Project/ Tourism Unit” means a project/unit setup for providing facilities and services related to travel and tourism sector as defined and approved under this policy and setup by any eligible entity. All such projects shall commence partial or full commercial operation during the policy period and register with Commissioner of Tourism, Government of Gujarat and also obtain necessary applicable category certification/recognition. Following types of projects will be considered as a Tourism Project/Unit:

- a. Hotel / Resort;
 - b. Wellness Resort;
 - c. Apartment Hotel;
 - d. Tented Accommodation;
 - e. Container Accommodation;
 - f. Bhunga/ Cottage/ Log hut;
 - g. Houseboat;
 - h. Motel;
 - i. Wayside amenities:
 - j. Theme Park and Integrated Destination Theme Park;
 - k. Convention Centre;
 - l. Tourism and Hospitality Training Institute; and
 - m. Other Tourism Project, as approved by SLEC from time to time.
- **New Tourism Project**
“New Tourism Project” means an eligible Tourism Project that is setup and commencing commercial operations during the Operative Period of the Policy.
 - **Expansion of Tourism Project**
“Expansion of Tourism Project” means any existing eligible Tourism Project that undertakes an expansion project of more than 50% of its existing capacity (e.g., Rooms / Rides etc.) and commencing commercial operation during the Operative Period of the Policy.
 - **Tourism Project Under Implementation**
Any Tourism Project which has obtained first disbursement of term loan or development/construction permission on or before 01st January 2021 shall be considered as Tourism Project under Implementation.
- “Hotel / Resort”** [Read Gujarat Tourism Policy 2021-25, Para 6.4.4](#)
“Hotel / Resort” means a New Tourism Project or Expansion of Tourism Project being setup only at the identified High Priority Tourism Destinations in Gujarat as listed in Annexure-A, with a minimum Capital Investment of INR 1.00 Cr. Such Hotel(s)/ Resort(s) All such Hotel / Resort should also obtain necessary category certification as per the Guidelines issued by Ministry of Tourism, Government of India from time to time.
- Wellness Resort** [Read Gujarat Tourism Policy 2021-25, Para 6.4.5](#)
“Wellness Resort” means a New Tourism Project or Expansion of Tourism Project to setup a NABH-accredited wellness center, having accommodation and offering a range of wellness services, The wellness services shall aim towards rejuvenation, rehabilitation, improving immunity and may include but not limited to Ayurvedic, Yoga, Naturopathy, Unani, Siddha, Homeopathy, Acupressure, Acupuncture, and any other alternative therapies, except allopathy-based treatment. The Wellness Resort must have of following facilities:
- a. Accommodation;
 - b. Landscaped green open spaces; and
 - c. A variety of wellness services
- Standalone units like Gymnasiums, Spas, Skincare Centers, Cosmetic Care Centers, Fitness Centers, Immunization Centers, Health Checkup Centres and Hospitals are not eligible under this category.
- Apartment Hotel** [Read Gujarat Tourism Policy 2021-25, Para 6.4.6](#)
“Apartment Hotel” means a New or Expansion of an existing “Apartment Hotel” Project. The minimum Capital Investment should be of INR 50.00 Lakh and such Apartment Hotel(s) should also obtain necessary category certification from Ministry of Tourism, Government of India as per guidelines issued from time to time.
- Tented Accommodation** [Read Gujarat Tourism Policy 2021-25, Para 6.4.7](#)
“Tented Accommodation” means a New Tourism Project confirming to the standards as per guidelines issued for Classification of Tented Accommodation” by the Ministry of Tourism, Government of India from time to time. All Such Tented Accommodation(s) must obtain category classification from the Ministry of Tourism, Government of India, and have a permanent foundation and basic infrastructure. These Tented Accommodation(s) must remain in operational for a minimum period of ninety days every year for a period of five years from the Date of Commencement of Commercial Operations.
- Container Accommodation** [Read Gujarat Tourism Policy 2021-25, Para 6.4.8](#)
“Container Accommodation” means a New Tourism Project having facilities at least equivalent to the “Guidelines for Project Approval and Classification of Tented Accommodation” and any such subsequent revisions or amendments as and when released by the Ministry of Tourism, Government of India from time to time.

Bhunga/ Cottage/ Log Hut [Read Gujarat Tourism Policy 2021-25, Para 6.4.9](#)

“Bhunga/ Cottage/ Log hut” means a New Tourism Project having facilities at least equivalent to the one-star hotel category as per “Revised Guidelines for Approval of Hotels at Project Stage and Star Classification /Re-classification of Operational Hotels, No. 8-TH-I (3)/2013-Pt- 1, dated: 19.01.2018” and any such subsequent revisions or amendments as and when released by the Ministry of Tourism, Government of India from time to time.

Houseboat [Read Gujarat Tourism Policy 2021-25, Para 6.4.10](#)

“Houseboat” means a tourist facility in water (stationary or slow moving powered by internal combustion facility) offering facility of stay for at least 2 persons/tourists. It may offer tour in the lake or river for offering services. Houseboat shall remain in operation for a minimum period of six months every year for a period of five years from the Date of Commencement of Commercial Operations. The minimum facilities required for the Houseboat are as follows:

- a. One double bedroom;
- b. At least one washroom; and
- c. Kitchen and dining area.

Motel [Read Gujarat Tourism Policy 2021-25, Para 6.4.11](#)

“Motel” means a New Motel Tourism unit or Expansion of Motel Tourism unit with a minimum Capital Investment of INR 50.00 Lakh and obtain necessary category certification from Ministry of Tourism, Government of India as per guidelines issued from time to time.

Wayside Amenities [Read Gujarat Tourism Policy 2021-25, Para 6.4.12](#)

“Wayside Amenities” means a New or Expansion of Tourism Project with a minimum Capital Investment of INR 50.00 Lakh and established as per the “Guidelines for Wayside Amenities, No. TRS/NPT/WAYSIDE AMENITIES/2020-21/131, dated: 04.08.2020” of Government of Gujarat and any such subsequent revisions or amendments as and when released by Government of Gujarat from time to time.

Theme Park/ Amusement Park and Integrated Tourism Destination Theme Park [Read Gujarat Tourism Policy 2021-25, Para 6.4.13](#)

“**Theme Park**” means a recreational tourism project either a New or an Expansion having facilities including but not limited to amusement rides/adventure rides/ water rides and accommodation units etc. All such theme parks shall obtain prior approval from the SLIC and shall make a minimum Capital Investment of INR 50.00 Cr. However, ride and recreational facilities created in Commercial Malls or Multiplexes, or Standalone Commercial Mall or Multiplexes shall not be treated as Theme parks.

The Theme Park projects must have basic amenities for tourists such as Digital Payment Facility, Information booths, Medical Emergency Services, Adequate parking facility, Adequate Toilets, Baby feeding room, Drinking water facility, and Solid and liquid waste management facility.

“**Integrated Tourism Destination Theme Park**” means a multi tourism project-based integrated tourism project for amusement, entertainment, and accommodation of tourists and offer multiple facilities/ activities of tourist attraction at one location with Capital Investment of INR 500.00 Cr. All such projects must obtain prior approval from the SLEC.

Such Integrated Tourism Destination Theme Park must include multiple combinations of eligible Tourism Projects to enhance tourism offerings. The Integrated Tourism Destination Theme Park may have facilities like:

- a. Different types of theme-based recreational Activities
- b. Musical Fountains, Landscaped areas, Camping Areas
- c. Facility for Live entertainment and stage shows;
- d. Facilities for Organizing MICE Events
- e. Accommodation and Multicuisine Restaurant Facilities
- f. Night-time entertainment, Star Gazing Sites, and Caravan Park
- g. Film city or studios etc.

Convention Centre [Read Gujarat Tourism Policy 2021-25, Para 6.4.14](#)

“Convention Centre” means a New Tourism Project having facilities to hold Meetings, Corporate events, Convocations, and Exhibitions with one hall with a minimum seating capacity of 2,500 persons and a vehicle parking facility for not less than 250 cars and 10 coaches/buses. All such projects must obtain category certification from the Ministry of Tourism Government of India as per guidelines issued from time to time.

Tourism & Hospitality Training Institute [Read Gujarat Tourism Policy 2021-25, Para 6.4.15](#)

“Tourism & Hospitality Training Institute” means a New Tourism Project or Expansion of Tourism Project for training and developing skilled manpower in the tourism and hospitality industry. The Tourism & Hospitality Training Institute(s) must be offering tourism/hospitality courses that are recognized/certified by regulatory authorities and must be registered with the Department of Tourism (Central / Gujarat state). All such project must obtain prior approval from the SLEC.

Other Tourism Project [Read Gujarat Tourism Policy 2021-25, Para 6.4.16](#)

“Other Tourism Project” means any tourism-related products may be included under this policy after approval from State Level Empowered Committee (SLEC) for financial assistance.

E-Vehicle **Read Gujarat Tourism Policy 2021-25, Para 6.5**

“E-vehicle” means a battery-operated vehicle approved as per guidelines released by the Ministry of Road Transport and Highways, Government of India from time to time and registered for commercial purpose with the respective RTOs of the relevant destinations of identified High Priority Tourism Destinations as listed in Annexure- A and used for tourism purpose.

Public Charging Station **Read Gujarat Tourism Policy 2021-25, Para 6.6**

“Public Charging Station” means a facility that supplies electric energy for recharging of E-vehicles on a commercial basis. Such stations shall have the necessary charging infrastructure requirements as per the and any such subsequent revisions or amendments as and when released by the Ministry of Power, Government of India from time to time. It shall be open to general public and shall be easily accessible.

Caravan / Campervan / Campingvan **Read Gujarat Tourism Policy 2021-25, Para 6.7**

“Caravan / Campervan/Camping Van” is a newly built special purpose vehicle constructed to include living accommodation which contains at least the following built-in facilities:

1. Seats and table;
2. Sleeping accommodation for at least two persons which may be converted from the seats;
3. Washroom facilities;
4. Cooking facilities; and
5. Storage facilities

Such Caravan / Campervan/ Camping van shall be commercially registered with the Regional Transport office of Transport Department of Gujarat and to be commercially used for the purpose of travel, leisure, and accommodation.

River Cruise **Read Gujarat Tourism Policy 2021-25, Para 6.8**

“River Cruise” means a water transport facility having registered and obtained license and operational certificate from District Collector or Gujarat Maritime Board or any other relevant competent authority and utilized for the purpose of leisure and entertainment of tourists along the river or any inland waterbody in Gujarat. The minimum requirements for the River Cruise are as follows:

- a. Capacity to host a minimum of 25 passengers + Crew members
- b. Facilities for refreshment, entertainment, and recreation

The River Cruise or any such water transport facilities used for the purpose of regular transport of goods / raw materials/public are excluded from this definition.

Homestay Establishment **Read Gujarat Tourism Policy 2021-25, Para 6.9**

“Homestay Establishment” means a unit registered and received recognition from Ministry of Tourism, Government of India, or Commissioner of Tourism Government of Gujarat as per the guidelines issued from time to time.

Heritage Tourism Unit **Read Gujarat Tourism Policy 2021-25, Para 6.10**

“Heritage Tourism Unit” as defined under “Heritage Tourism Policy for the State of Gujarat 2020- 2025, No. HRT/102020/1354/S, dated: 08/10/2020” and any such subsequent revisions or amendments by the Government of Gujarat from time to time.

Tourism Service Providers **Read Gujarat Tourism Policy 2021-25, Para 6.11**

Any individual or a legal entity duly registered under the Indian laws and providing any service related to travel and tourism including Travel Agents, Travel & Transport Operators, Adventure Tour Operator, Tourist Guide Service Providers and Home-stay Owners, Medical and Wellness Tourism Service Providers, River Cruise Operator, Caravan /Campervan /Campingvan Tour Operator, and other Tourism Service Providers. All Existing or New Tourism Service providers should have office in Gujarat and must;

- a. Register with Commissioner of Tourism, Government of Gujarat; and
- b. Obtain Recognition and Operating Licenses from competent Authority/ Departments as applicable.
- c. Not shift assets such as Caravan/Campervan/Campingvan/E-Vehicle/ River Cruise outside Gujarat on permanent basis after availing incentive.

“New Tourism Service Provider” **Read Gujarat Tourism Policy 2021-25, Para 6.11.1**

“New Tourism Service Provider” means any individual or entity registered in Gujarat on or after 1st January 2021 under relevant acts and engaged in providing tourism-related services.

Tour Operator **Read Gujarat Tourism Policy 2021-25, Para 6.11.2**

“Tour Operator” means an individual or a legal entity the one who makes arrangements for transport, accommodation, sightseeing, entertainment, and other tourism-related services for tourists visiting destinations within the country, including through the online mode. Tour Operators would include:

- a. Tour Operators making required arrangements for domestic tourists / foreign tourists visiting Gujarat;
- b. Tour Operators engaged in activities related to Adventure Tourism or Caravan / Campervan Tourism or River Cruise Tourism in Gujarat and making required arrangements for the same; and
- c. Tour Operators make arrangements for Meetings, Incentives, Conferences, and Exhibitions held within the state.

Such Tour Operator shall obtain recognition / approval from Commissioner of Tourism, Government of Gujarat. For new Tour Operator they should obtain above mentioned recognition / approval within 180 days of Date of Commencement of Commercial Operations.

Adventure Tour Operator **Read Gujarat Tourism Policy 2021-25, Para 6.11.3**

“Adventure Tour Operator” means an individual or a legal entity engaged and conducting activities related to Adventure Tourism in India namely, water sports, aero sports, mountaineering, trekking, and safaris of various kinds, etc., and may also make arrangements for transport, accommodation, etc.

“Such Adventure Tour Operator shall obtain recognition/approval from Ministry of Tourism, Government of India or Commissioner of Tourism, Government of Gujarat as per Guidelines issued from time to time.

Caravan / Campervan / Campingvan Tour Operator **Read Gujarat Tourism Policy 2021-25, Para 6.11.4**

“Caravan / Campervan / Campingvan Tour operator” means an individual or a legal entity intends to operate Caravans/Campervans/ Campingvan in the name of the agency along with necessary approvals from the relevant competent authority.

River Cruise Operator **Read Gujarat Tourism Policy 2021-25, Para 6.11.5**

“River Cruise Operator” means an individual or a legal entity purchasing River Cruise for the purpose of River Cruise Tourism as defined under this policy along with necessary approvals from the relevant competent authority.

Travel Agent **Read Gujarat Tourism Policy 2021-25, Para 6.11.6**

“Travel Agent” means an individual or a legal entity who makes arrangements of tickets for travel by air, rail, ship, passport, visa, etc. for the tourists visiting Gujarat, including through the online mode. It may arrange accommodation, tours, entertainment & other tourism-related services included in the Tour Operator category.

Such Travel Agent shall obtain recognition/approval from the Commissioner of Tourism, Government of Gujarat.

Tourism Service Provider (Medical / Wellness) **Read Gujarat Tourism Policy 2021-25, Para 6.12**

“Tourism Service Provider (Medical / Wellness)” means eligible entities engaged in providing Medical & Wellness Tourism Services and having a valid license to operate under relevant acts and guidelines. All such service providers shall have accreditation with JCI (Joint Commission International)/ National Accreditation Board for Hospital and Healthcare Providers (NABH) or Ayush Department of Government of India or Government of Gujarat.

Other Tourism Service Provider **Read Gujarat Tourism Policy 2021-25, Para 6.13**

“Other Tourism Service Provider” means an individual or a legal entity providing Tourism Services that are not covered under this policy products may be included under this policy after approval from State Level Empowered Committee(SLEC) for financial assistance.

Tourist Guide **Read Gujarat Tourism Policy 2021-25, Para 6.14**

“Tourist Guide” means a person having a valid guide license from Ministry of Tourism, Government of India, or Commissioner of Tourism, Government of Gujarat as per the guidelines issued from time to time.

Rural Tourism Fair Organizer **Read Gujarat Tourism Policy 2021-25, Para 6.15**

“Rural Tourism Fair Organizer” means any entity duly established under the Co-operative Societies Act, 1912 (and its amendments thereafter), local autonomous bodies like Gram Panchayat or Taluka Panchayat that organizes all-inclusive annual fairs and festivals for showcasing indigenous rural culture, handlooms, arts, handicrafts, Khadi, etc. in Gujarat.

MICE Event Organizer **Read Gujarat Tourism Policy 2021-25, Para 6.16**

“MICE Event Organizer” means any legal entity duly established and registered as per the relevant acts/guidelines and organizes any event relevant and pertaining to MICE (Meetings, Incentives, Conferences, and Exhibitions / Events) Tourism in Gujarat.

Foreign Tourist **Read Gujarat Tourism Policy 2021-25, Para 6.17**

A person visiting India on a foreign passport, staying at least twenty-four hours in the country for Leisure/Recreation/Holiday/Health/Medical/Wellness / Study/Religion/Sport/Business Meetings / visit to family & friends /exhibition etc.

The following shall not be considered eligible for availing incentives under this policy:

- Foreign Tourist arriving with or without a contract, to take up an occupation or engage in activities remunerated from within the country, Foreign Tourist coming to establish residence in the country, and “Same Day Visitors” i.e., temporary visitors staying less than twenty-four hours in the state (including travelers on cruises).

Date of Commencement of Commercial Operations **Read Gujarat Tourism Policy 2021-25, Para 6.20**

“Date of Commencement of Commercial Operations” means the date of issuance of first commercial bill after due testing, trial running, commissioning, and approval under relevant Government rules.

OPERATIVE PERIOD OF THE POLICY

This policy will come into force with effect from 1st January 2021 and shall remain in force till 31st December 2025.

- Any eligible Tourism Projects as defined under this policy which must have made first investment (date of purchase/work order) or obtained first disbursement of term loan or development/construction permission as an effective step on or after 1st January 2021 shall be considered eligible under Tourism Policy 2021-25.
If, a project was under implementation as on 1st January 2021 and fulfills terms and conditions shall be eligible to opt under the Tourism Policy 2021 - 25 provisions. However, the investment made only after 1st January 2021 shall be considered for calculating eligible capital subsidy.
- Any eligible Tourism projects which may have obtained first disbursement of term loan or development/construction permission on or before 31st March 2020 and commencing commercial operations, before or within three months, from the issuance date (29th August 2022) of this GR shall be eligible for the incentive as per provisions of tourism policy 2015 -20.

EXTENDED TIME PERIOD FOR PROJECT COMPLETION UNDER THE 2021- 25 POLICY

Sr. No.	Project Outlay	Extended time period for Project completion
1.	Capital Investment up to INR 100 Cr.	Must Commence full Commercial Operation on or before last date of Policy Period.
2.	Capital Investment between INR 101 Cr. to INR250 Cr.	Must Commence Commercial Operation partially during the policy period and complete project within 06 months from the last date of Policy Period.
3.	Capital Investment between INR 251 Cr to INR 500 Cr.	Must Commence Commercial Operation partially during the policy period and complete project within 12 months from the last date of Policy Period.
4.	Capital Investment of INR 501 Cr. and above	Must Commence Commercial Operation partially during the policy period and complete project within 18 months from the last date of Policy Period.

TIME FRAME FOR FILLING APPLICATION FOR CLAIMING THE FINANCIAL BENEFITS

The eligible tourism unit shall submit the application for sanctioning of benefits under this policy in the prescribed format along with the necessary documents as per the below details

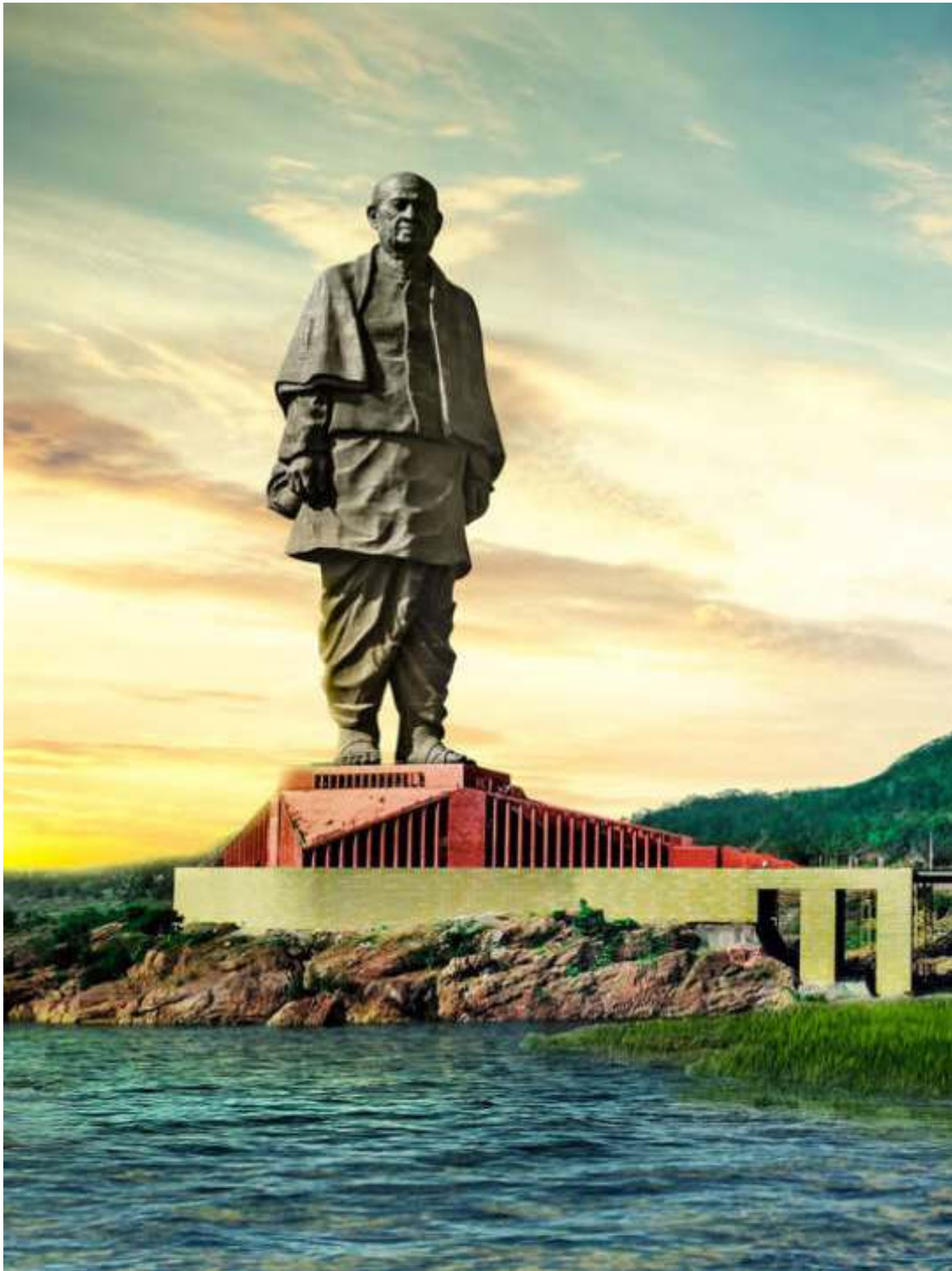
Eligible Project / Event / Component	Timeframe for filling the application for claiming the financial benefits
- Capital Subsidy for Infrastructure Projects - Exemption of Electricity Duty and Reimbursement of Stamp Duty and Registration Fee - Capital Subsidy for Purchase of Caravan or Campervan or Camping van, Adventure Tourism Equipment's, River Cruiser/ Boat, Houseboat, Commercial E-Vehicle (2/3/4- Wheeler) - Subsidy For Green Building and Sustainable Tourism Certification	Within 180 days from the date of Commercial Operation started
- Market Development Assistance - Assistance for Organizing Fairs & MICE Events and Market Research	Within 180 days from the date of event / publication of the report
- Interest Subsidy - Payroll Incentive	Once in a year; till 31st May for the previous Financial Year
In case of delay of Application: - The Commissioner of Tourism (CoT) may allow an additional time period of up to six months for document completion after satisfying the cause of delay. - However, the SLIC may grant an additional time period in addition to the six months allowed by the CoT for document completion, if satisfies with the cause of delay.	
In case the beneficiary is eligible under the scheme but started commercial operation before the publication of the Investor Application Guide: All the beneficiaries, who fulfill the criteria to avail financial benefits under the scheme but was commercially operational before the release of the investors' Application Guide, may apply for the financial benefits within 180 days of publishing this document.	



General Conditions to avail the benefits under the scheme:

- Tourism Project availing benefits under this policy shall commence full or Partial commercial operations during the Operative Period of the Policy.
- Commercial Tourism Projects set up by State/Central PSU or Board/Corporation shall also be eligible. However, the amount of budgetary support from State/ Central Government/ local bodies shall not be considered as an eligible investment.
- The Beneficiary that has availed assistance under this policy will not be entitled to avail benefit under any other scheme or policy of any other department of State Government for the same component, unless and otherwise specified under that scheme/policy. A beneficiary can avail of benefit under such schemes of Government of India, if any.
- The sum of the Capital Subsidy, Reimbursement, Exemptions, Concession, and other financial assistance as defined under this policy shall not exceed the Eligible Capital Investment. The sum of the subsidies availed from Government of India and/or Government of Gujarat shall not exceed the total Capital investment.
- Tourism units who wish to apply under the Policy shall be required to register online only on <https://tourism.gujarat.gov.in/>
- To be an eligible project for availing the financial benefit, any tourism unit must be a standalone project. i.e., not a part of shopping mall/complex, or any other property/ infrastructure.





CHAPTER 1 : ASSISTANCE TO TOURISM PROJECTS / UNITS

1.1 CAPITAL SUBSIDY, EXEMPTION OF ELECTRICITY DUTY AND REIMBURSEMENT OF STAMP DUTY AND REGISTRATION FEE FOR INFRASTRUCTURE PROJECTS

1.1.1 ELIGIBLE PROJECTS

Sr. No.	Eligible Projects	Criteria to be fulfilled to avail Financial Benefit
1.	Hotel/ Resort - Read Gujarat Tourism Policy 2021-25, Para 6.4.4	- Minimum Capital Investment of INR 1Cr. - Necessary category certification as per the Guidelines issued by Ministry of Tourism, Government of India from time to time
2.	Wellness Resort - Read Gujarat Tourism Policy 2021-25, Para 6.4.5	- The Wellness Resort must have of following facilities: - Accommodation; - Landscaped green open spaces; and - A variety of wellness services - Standalone units are not eligible under this category - NABH accredited
3.	Apartment Hotels - Read Gujarat Tourism Policy 2021-25, Para 6.4.6	- Minimum Capital Investment should be of INR 50.00 Lakh - Necessary category certification as per the Guidelines issued by Ministry of Tourism, Government of India from time to time
4.	Tented Accommodation - Read Gujarat Tourism Policy 2021-25, Para 6.4.7	- The accommodation must have a permanent foundation and basic infrastructure - The Tented Accommodation must obtain category classification from Ministry of Tourism, Government of India - The accommodation must remain in operational for a minimum period of ninety days every year for a period of five years
5.	Container Accommodation- Read Gujarat Tourism Policy 2021-25, Para 6.4.8	The accommodation unit has facilities equivalent to Ministry of Tourism, Government of India guidelines- "Guidelines for Project Approval and Classification of Tented Accommodation"
6.	Bhunga/Cottage/Log hut - Read Gujarat Tourism Policy 2021-25, Para 6.4.9	Facilities of the accommodation unit should be at least equivalent to the one-star hotel category as per the Ministry of Tourism, Government of India guidelines
7.	Motel - Read Gujarat Tourism Policy 2021-25, Para 6.4.11	- Minimum Capital Investment of INR 50 Lakh - necessary category certification from Ministry of Tourism, Government of India as per guidelines issued from time to time
8.	Wayside Amenities - Read Gujarat Tourism Policy 2021-25, Para 6.4.12	- Minimum Capital Investment of INR 50 Lakh - The establishment is as per "Guidelines for Wayside Amenities, No.TRS/NPT/WAYSIDE AMENITIES/2020-21/131, dated: 04.08.2020" by Government of Gujarat
9.	Theme Park - Read Gujarat Tourism Policy 2021-25, Para 6.4.13 (i)	- Minimum Capital Investment of INR 50.00 Cr. - The theme park must have basic amenities like: ✓ Accommodation units ✓ Digital Payment Facility, ✓ Information booths, ✓ Medical Emergency Services, ✓ Adequate parking facility (Min 500 Sqm) ✓ Adequate Toilets, ✓ Baby feeding room, ✓ Drinking water facility, and ✓ Solid and liquid waste management facility
10.	Integrated Tourism Destination Theme Park - Read Gujarat Tourism Policy 2021-25, Para 6.4.13 (ii)	- Minimum Capital Investment of INR 500 Cr. - The Integrated Tourism Destination Theme Park project-based integrated tourism project for amusement, entertainment, and accommodation of the tourists and offers multiple facilities/ activities of tourist attraction at one location
11.	Convention Centre - Read Gujarat Tourism Policy 2021-25, Para 6.4.14	- Minimum seating capacity of 2,500 persons - Vehicle parking facility for not less than 250 cars and 10 coaches/buses
12.	Tourism & Hospitality Training Institute - Read Gujarat Tourism Policy 2021-25, Para 6.4.13 (ii)	The Training Institute must be recognized by Central/ State Government.
13.	Other Tourism Project - Read Gujarat Tourism Policy 2021-25, Para 6.4.16	Any tourism-related products may be included under this policy after approval from State Level Empowered Committee (SLEC) for financial assistance.
14.	Public Charging Station - Read Gujarat Tourism Policy 2021-25, Para 6.6	Shall be open to general public and shall be easily accessible

1.1.2 EXTENT OF THE POLICY

The Policy is extended to the whole state of Gujarat except the Hotel/ Resort projects. A Hotel/ Resort setup only in the identified High Priority Tourism Destinations in Gujarat as listed in Annexure-A (GR), will be eligible for any financial benefits under the policy.

1.1.3 ELIGIBILITY OF PROJECTS (NEW OR EXISTING PROJECT)

The below categories will be eligible for financial benefit under this policy

Sr. No.	Type of Project	New Project	Expansion of Project	Project Location
1.	Hotel / Resort	✓	✓	Only in High Priority Tourism Destinations
2.	Wellness Resort	✓	✓	Entire state
3.	Apartment Hotel	✓	✓	Entire state
4.	Tented Accommodation	✓	✗	Entire state
5.	Container Accommodation	✓	✗	Entire state
6.	Bhunga/ Cottage/ Log Hut	✓	✗	Entire state
7.	Motel	✓	✗	Entire state
8.	Wayside Amenities	✓	✓	Entire state
9.	Theme Park, Integrated Tourism Destination Theme Park	✓	✓	Entire state
10.	Convention Centre	✓	✓	Entire state
11.	Tourism & Hospitality Training Institute	✓	✓	Entire state
12.	Establishment of a Public Charging Station	✓	✗	Entire state

“Expansion of Tourism Project” means any existing eligible Tourism Project that undertakes an expansion project of more than 50% of its existing capacity (e.g., Rooms / Rides, etc.). and commences commercial operation during the Operative Period of the Policy.

1.1.3 PRIOR APPROVALS

The beneficiaries seeking benefits for the following projects would be required to take prior approval from respective authorities before the civil construction starts.

Sr. No.	Type of Project	Prior Approval from
1	Theme Park	SLIC
2	Integrated Tourism Destination Theme Park	SLEC
3	Tourism & Hospitality Training Institute	SLEC

1.1.4 PROCEDURE TO APPLY FOR THE INCENTIVE/ BENEFIT

Tourism units who wish to apply under the Policy shall be required to register online only on <https://tourism.gujarat.gov.in/>

1.1.5 DOCUMENT CHECKLIST

Copy of documents to be furnished with the application shall be accompanied by an undertaking from the applicant.

Documents Required for Registration
- o GST Registration/ Udyam Registration, Self-Certification where said certificates are not applicable - o Details of Authorized Representative of the applicant - Authorization in organization's letterhead to represent on behalf of the applicant



Documents Required for the Application of Financial Benefits

Capital Subsidy

Mandatory for all cases:

1. Support of commencement of commercial operation
2. Development Permission Certificate(Municipal Corp/ Urban Local Bodies/ Municipality/ Gram Panchayat)
3. MoT certificate for Hotel/ Resort, Apartment Hotels, Tented Accommodation, Motel, and Convention Centre
4. Building Utilization Permission
5. Chartered Engineer / Valuer Certificate for Project Cost for Tourism Project certifying its present value and residual life of the said construction.

For Theme / Amusement Park

1. Performance Certificate from District Collector (for Theme / Water / Amusement Park)
2. CA certificate stating the investments for the purchase of rides along with a copy of original invoices

Circumstantial

1. DPR (For D8 & D10 Categories (Development Permission)) (Annexure: D)
2. Value and residual life by a registered Chartered Mechanical Engineer in case of self-fabricated machinery, equipment

Exemption from electricity duty

1. Copy of first Electricity Bill

Reimbursement of stamp duty and registration fee

1. Document showing successful payment of Stamp Duty and Registration Fee

General

1. Self-Certification/Undertaking in organization's letterhead (Annexure: C)
2. Proof of Bank Details (Cancelled Cheque/ any other means of proof) for availing financial benefits

1.1.6 QUANTUM OF FINANCIAL BENEFIT

1.1.6.1 INCENTIVE/ FINANCIAL BENEFIT:

Sr. No.	Eligible Tourism Units	Incentive As a Percentage of the Eligible Capital Investment
1	a) Hotel b) Resort	20%
2	a) Theme Park/Amusement Park and Integrated Tourism Destination Theme Park b) Wellness Resort c) Convention Centre d) Tourism Hospitality and Training Institute e) Bhunga/Cottage/Log hut f) Houseboat g) Tented Accommodation h) Motel i) Container Accommodation j) Wayside Amenities k) Apartment Hotels	15%
3	For Establishing Public Charging Station	25% or INR 10 Lakhs per PCS, whichever is lower

1.1.6.2. ELIGIBLE CAPITAL INVESTMENT FOR CAPITAL INCENTIVE

The considerable eligible capital investment for the calculation of financial benefit will be as the below table:

Sr. No.	Eligible Tourism Unit	Eligible Capital Investment
1	1-star category Accommodation Units by MoT	INR 1700 Per Sq. ft. (Built-up Area)
2	2-star category Accommodation Units by MoT	INR 1700 Per Sq. ft. (Built-up Area)
3	3-star category Accommodation Units by MoT	INR 2125 Per Sq. ft. (Built-up Area)
4	4-star category Accommodation Units by MoT	INR 2550 Per Sq. ft. (Built-up Area)
5	5-star category Accommodation Units by MoT	INR 3400 Per Sq. ft. (Built-up Area)
A separate guideline for other infrastructure will be issued separately.		

Example of the Capital Subsidy

Quantum of Financial Benefits for infrastructure projects = Built-up Area * Eligible Capital Investment per category * 15% (20% for Hotel and Resort)

Example: If a 5 Star classified unit (hotel) has a total built-up area of 50,000 sq. ft, the incentive for this hotel unit will be:

Built-up Area (sq. ft.)	Eligible Capital Investment (As per category)	Incentive As a Percentage of the Eligible Capital Investment	Total Incentive
50,000	INR 3400 Per Sq. ft. (Built-up Area)	20%	INR 34,000,000

1.1.6.2 EXEMPTION OF ELECTRICITY DUTY AND REIMBURSEMENT OF STAMP DUTY AND REGISTRATION FEE

- 100% exemption from electricity duty for a period of 5 years.
* Based on the first electricity bill, the department will issue a sanction letter to the respective Electricity Board to exempt from electricity duty for a period of 5 years
- 100% reimbursement of stamp duty and registration fee shall be provided.

1.1.7 AUTHORIZATION FOR THE DISBURSEMENT

The authority for disbursement of the financial benefit lies with the SLIC/SLEC.

1.2 LAND ON LEASE

Any Theme Park and Convention Centre with an investment value of more than INR 500cr is eligible for getting land on lease. The lease of land requires due approval from the SLEC. Maximum up to 100 acres land on lease may be provided on the terms as decided by the Commissioner of Tourism, Government of Gujarat, if the minimum investment value is of more than INR 500 cr. as per below table

Sr. No.	Investment in Project (INR)	Area of Land on Lease
1	Equals to INR 501cr.	30 acres
2	On every subsequent additional investment of INR 20 cr.	1 acre of additional land may be provided

Land on Lease will be provided wherever the land bank is available at the disposal of Commissionerate of Tourism. In case of required land is not available at the disposal of Commissionerate of Tourism, the Revenue Department shall be consulted for land allocation.

The applicant will need to present the case Infront of the SLEC, and the presentation must cover the suggested points as mentioned in Annexure B. It is suggested to submit the presentation on online portal at least 15 working days before of the scheduled SLEC meeting.

PROCEDURE TO APPLY FOR THE INCENTIVE/BENEFIT

Tourism units who wish to apply under the Policy shall be required to register online only on <https://tourism.gujarat.gov.in/>





CHAPTER 2 : ASSISTANCE TO TOURISM SERVICE PROVIDER

2.1 CAPITAL SUBSIDY FOR PURCHASE OF CARAVAN OR CAMPERVAN OR CAMPINGVAN, ADVENTURE TOURISM EQUIPMENTS, RIVER CRUISER/ BOAT, COMMERCIAL E - VEHICLE (2 / 3 / 4 - WHEELER), AND HOUSEBOAT

2.1.1 ELIGIBLE PROJECTS

1.	Purchase of Caravan or Campervan or Campingvan(Maximum 3 Vehicles per applicant)
2.	Purchase of Adventure Tourism Equipments
3.	Purchase of River Cruiser/ Boat
4.	Purchase of commercial E-Vehicle (2 / 3 / 4-wheeler)
5.	Establishment of Houseboat

2.1.2 EXTENT OF THE POLICY

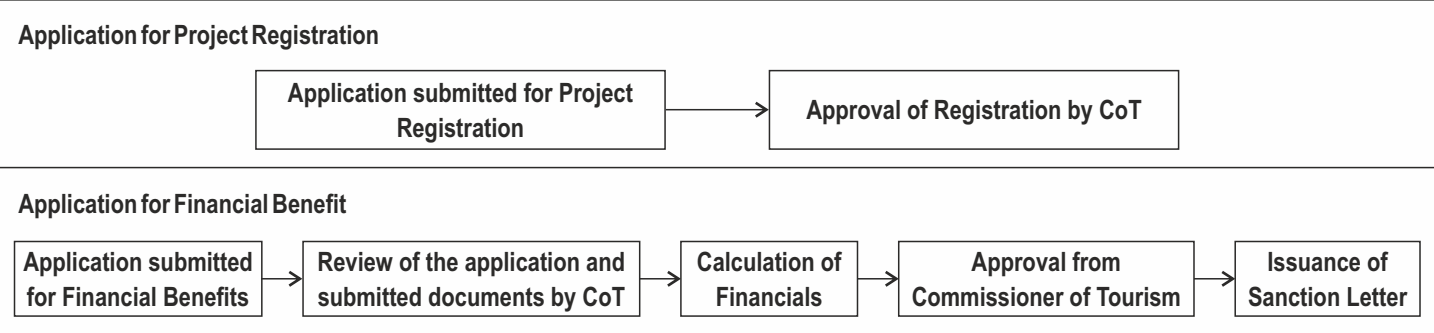
The Policy is extended to the whole state of Gujarat except purchase of commercial E-Vehicle. Purchase of a commercial E-Vehicle is eligible for capital subsidy only if the vehicle is purchased and operational in High Priority destinations (Annexure A).

- The tourism service provider must have at least one registered office in Gujarat.
- The vehicles/ equipments must uphold the safety guidelines as per the industry standard and should be certified by ISO/ BIS/ ARAI/ ATOAI (MoT) / Competent authorities.
- For any Project, self-fabricated machinery, equipment, rides, structure, vessel, vehicles, caravan/ campervan/ Campingvan etc. and such items manufactured through contractors by the project developer should be certified for its value and residual life by a registered Chartered Mechanical Engineer for sanction of assistance and should submit the certificate along with the claim.

2.1.3 ELIGIBILITY OF PROJECTS

The applicant is eligible for capital subsidy only for firsthand pieces, second owner can't claim the benefits under the scheme.

2.1.4 PROCEDURE TO APPLY FOR THE INCENTIVE/ BENEFIT



2.1.5 DOCUMENT CHECKLIST

Copy of documents to be furnished with the application:

Documents Required for Registration
1. GST Registration/ Udyam Registration, Self-Certification where said certificates are not applicable
2. Details of Authorized Representative of the applicant -Authorization in organization's letterhead to represent on behalf of the applicant.
Documents Required for the Application of Financial Benefits
1. Dealer invoice with the bifurcation of ex-showroom price, registration, insurance, taxes, etc. (Mentioning manufacturer, model, and variant of the vehicle/equipment)
2. Registration Certificate (by RTO/GMB/ local authority) – Whichever is applicable
3. Chartered Mechanical Engineer Certificate for self-fabricated equipment/ houseboat/ River cruise/ Caravan – Wherever applicable,
4. CA certificate with all the invoices for self-fabricated equipment/ houseboat/ River cruise/Caravan/equipment – Wherever applicable,
5. Self-Certification/Undertaking in organization's letterhead (Annexure: C)
6. Proof of Bank Details (Cancelled Cheque/ any other means of proof) for availing of financial benefits

2.1.6 QUANTUM OF FINANCIAL BENEFIT

Eligible cost of the product (Vehicle/ Boat/ Equipment)

The eligible cost is the purchase price (ex-showroom) of the product without any kind of additional add-ons, like - taxes, registration, road tax, accessories, insurance, extended warranty cost, etc. Cost incurred to build the body of the vehicle/ boat or equipment, wherever applicable, will be counted as eligible cost subject to safety certification from the statutory authority.

Financial Benefit/ Incentive

Sr. No.	Eligible Tourism Units	Incentive as a Percentage of the Eligible Capital Investment
1.	Purchase of Caravan or Campervan or Campingvan purchase	15% of eligible cost of the product or INR 10.00 Lakh per Vehicle, whichever is lower
2.	Purchase of River Cruiser/ Boat purchase	15 % of eligible cost of the product or INR 25.00 Lakh per River Cruiser, whichever is lower
3.	Purchase of Commercial E-Vehicle (2 / 3 / 4-wheeler)	15% eligible cost of the product or INR 2.00 Lakh per E-Vehicle, whichever is lower
4.	Purchase of Adventure Tourism Equipment	15 % of eligible cost of the product or INR 15.00 Lakh, whichever is lower
5.	Establishment of Houseboat	15 % of eligible capital investment

2.1.7 AUTHORIZATION FOR THE DISBURSEMENT

The authority of disbursement of the financial benefit lies with the Commissioner of Tourism, Government of Gujarat.

2.2 INTEREST SUBSIDY TO NEW ENREPRENEURS FOR ESTABLISHING NEW OFFICE

2.2.1 ELIGIBLE PROJECTS

The following projects are eligible to avail the benefit under this policy:

New Tourism Service Provider availing term loan facility from scheduled commercial banks for setting up a new office or a newly constructed office property as a first owner/occupant in Gujarat state shall be eligible for interest subsidy

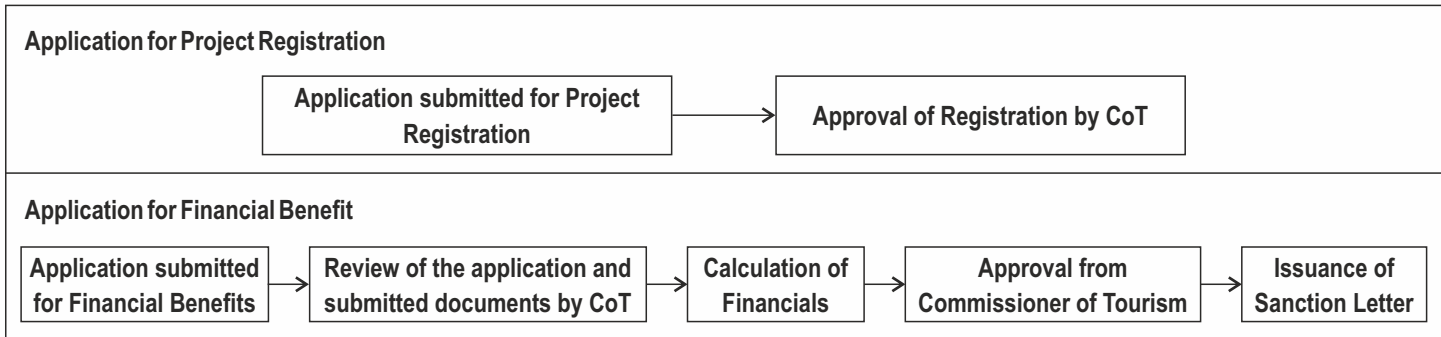
2.2.2 EXTENT OF THE POLICY

The Policy is extended to the whole state of Gujarat. Only new Tourism Service Providers (entrepreneurs) availing term loan facility from scheduled commercial banks will be eligible for the interest subsidy.

Beneficiaries for the subsidy

- Tour Operator
- Adventure Tour Operator
- Caravan / Campervan / Campingvan Tour Operator
- River Cruise Operator
- Travel Agent

2.2.3 PROCEDURE TO APPLY FOR THE INCENTIVE / BENEFIT



2.2.4 DOCUMENT CHECKLIST

Documents Required for Registration

1. GST Registration/ Udyam Registration, Self-Certification where said certificates are not applicable
2. Details of Authorized Representative of the applicant - Authorization in organization's letterhead to represent on behalf of the applicant

Documents Required for the Application of Financial Benefits

1. Sale Deed of the property
2. Loan release letter issued by the bank
3. Repayment Schedule from the bank
4. Certificate from Bank for Payment of Loan Instalment along with Interest (for application time period)
5. Self-Certification/Undertaking in organization's letterhead (Annexure: C)
6. Proof of Bank Details (Cancelled Cheque/ any other means of proof) for availing financial benefits

2.2.5 QUANTUM OF FINANCIAL BENEFIT

Sr. No.	Area	Incentive as a Percentage of the Eligible Capital Investment
1.	Municipal Corporation Areas	@ 5% on the eligible term loan disbursed or INR 3 Lakh per annum for 5 years period, whichever is lower
2.	Other than Municipal Corporation Areas	@ 7% on the eligible term loan disbursed or INR 5 Lakh per annum for 5 years period, whichever is lower

Claim Period for Financial Benefits: Once in a year; on or before 31st May for the previous Financial Year

Loan Amount: The Loan amount should not be more than Sale deed amount.

2.2.6 AUTHORIZATION FOR THE DISBURSEMENT

The authority of disbursement of the financial benefit lies with the Commissioner of Tourism, Govt of Gujarat.

2.3 SUBSIDY FOR GREEN BUILDING AND SUSTAINABLE TOURISM CERTIFICATION

2.3.1 ELIGIBLE PROJECTS

Any Tourism Unit/ Service Provider who obtains green building certification, and sustainable tourism certification

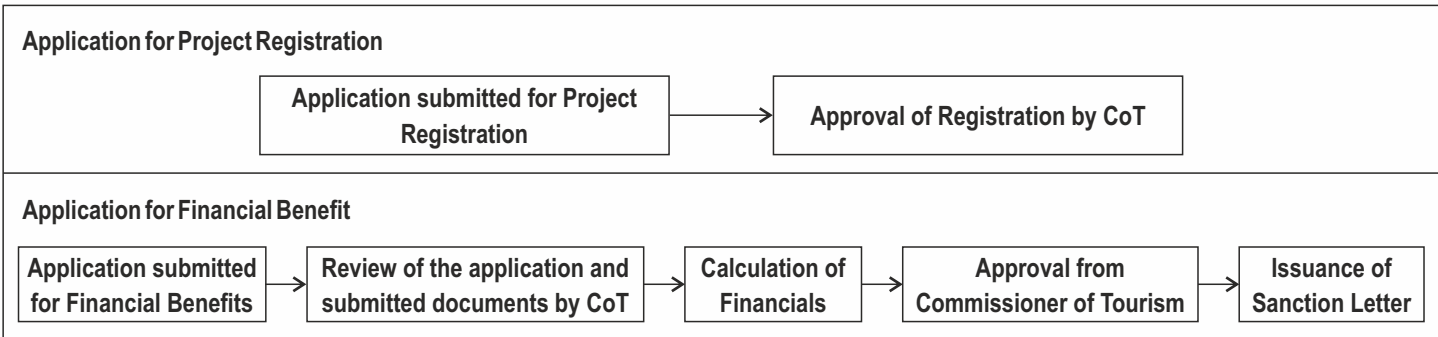
Certification From the below authorities will be eligible for the subsidy

1. Indian Green Building Council (IGBC)
2. Green Rating for Integrated Habitat Assessment (GRIHA)
3. Leadership in Energy and Environmental Design (LEED)
4. Global Sustainable Tourism Council (GSTC)

2.3.2 EXTENT OF POLICY

The Policy is extended to the whole state of Gujarat.

2.3.3 PROCEDURE TO APPLY FOR THE INCENTIVE/ BENEFIT



2.3.4 DOCUMENT CHECKLIST

Documents Required for Registration
1. GST Registration/ Udyam Registration, Self-Certification where said certificates are not applicable
2. Details of Authorized Representative of the applicant - Authorization in organization's letterhead to represent on behalf of the applicant
Documents Required for the Application of Financial Benefits
1. Copy of proof – commercial operation (First invoice to tourist)
2. Copy of the certificate (IGBC/ GRIHA/LEED/ GSTC)
3. Copy of payment receipt
4. Self-Certification/Undertaking in organization's letterhead (Annexure: C)
5. Proof of Bank Details (Cancelled Cheque/ any other means of proof) for availing financial benefits

2.2.5 QUANTUM OF FINANCIAL BENEFIT

Sr. No.	Eligible Tourism Units & Service Providers	Financial Assistance
1.	Green Building Certification to Tourism Projects/Units	50% of the certification fees paid or INR 10.00 Lakh, whichever is lower
2.	Global Sustainable Tourism Certification to Tourism Projects/ Service Providers	50% of the certification fees paid or INR 5.00 Lakh, whichever is lower
Membership fee, Pre-certification/ Provisional Certification Fee, Renewal fee, or any other fees will not be eligible for the calculation of financial assistance.		

2.3.6 AUTHORIZATION FOR THE DISBURSEMENT

The authority of disbursement of the financial benefit lies with the Commissioner of Tourism, Govt of Gujarat.

2.4 MARKET DEVELOPMENT ASSISTANCE

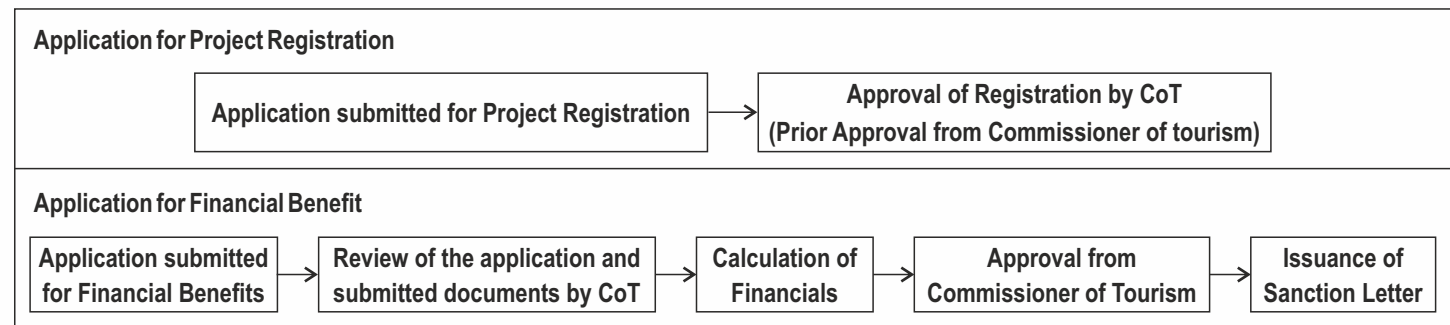
2.4.1 ELIGIBLE PROJECTS

Sr. No.	Purpose	Eligibility
1.	For Participating in Exhibition and Travel Tourism Show in India	National / International level exhibition within Gujarat
		National-level exhibition outside Gujarat
		International-level exhibition outside Gujarat
2.	For Participating in Exhibition and Travel Tourism Show in abroad	Space rent and economy airfare for round trip for one person
A comprehensive list with the name of the eligible and travel tourism in India and abroad will be published by the TCGL.		

2.4.2 EXTENT OF THE POLICY

- The Policy is extended to the whole state of Gujarat but subject to prior approval from Commissionerate of Tourism (CoT)
- Hotel/Resort/Wellness Resort/Convention Centre/Tourism Service Provider /Heritage Hotel/ Homestay Establishment/ and Tourism Service Providers registered with CoT are eligible to claim the financial benefit under the scheme and can participate up to maximum 5 events during the Operative Period.

2.4.3 PROCEDURE TO APPLY FOR THE INCENTIVE / BENEFIT



2.3.4 DOCUMENT CHECKLIST

Documents Required for Registration
1. GST Registration/ Udyam Registration, Self-Certification where said certificates are not applicable
2. Details of Authorized Representative of the applicant - Authorization in organization's letterhead to represent on behalf of the applicant
Documents Required for the Application of Financial Benefits
1. Exhibition/ Event details, with published material (booklet, URL, and screenshot of the event website, etc.)
2. Participation Certificate from the organizer
3. Copy of original rent receipt
4. Boarding Pass, Flight ticket (with cost of ticket), copy of Immigration (Exhibition and Travel Tourism Show in abroad)
5. Photos of event- entry gate and stall with time and location/Geotag
6. Self-Certification/Undertaking in organization's letterhead (Annexure: C)
7. Proof of Bank Details (Cancelled Cheque/ any other means of proof) for availing financial benefits

2.2.5 QUANTUM OF FINANCIAL BENEFIT

Exhibition and Travel Tourism Show	For Participation in	Quantum of Financial Assistance
Exhibition and Travel Tourism Show in India	National / International level exhibition within Gujarat	50% of the space rent or INR 30 Thousand per event, whichever is lower
	National-level exhibition outside Gujarat	75% of the space rent or INR 1 Lakh per event, whichever is lower
	International-level exhibition outside Gujarat	75% of the space rent or INR 2 Lakh per event, whichever is lower
Exhibition and Travel Tourism Show in abroad	Space rent and economy airfare for the round trip for one person	1. 60% of the space rent or INR 5 Lakh per event, whichever is lower 2. Up to INR 40 thousand (exclusive of taxes) per event as airfare reimbursement

2.4.6 AUTHORIZATION FOR THE DISBURSEMENT

The authority of disbursement of the financial benefit lies with the Commissioner of Tourism, Govt of Gujarat.

2.5 FINANCIAL ASSISTANCE FOR ORGANIZING FAIRS, MICE EVENTS, OR MARKET RESEARCH ACTIVITY

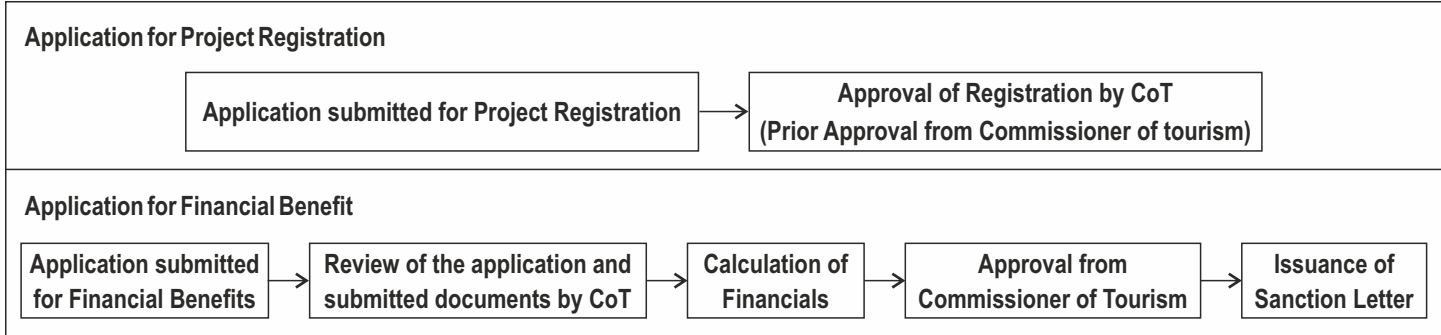
2.5.1 ELIGIBLE PROJECTS/ EVENTS

- Rural Tourism / Annual Fair
- For MICE event (Related to the tourism sector) International
- For MICE event (Related to the tourism sector) Domestic
- Market Research Activity

2.5.2 EXTENT OF THE POLICY

- The Policy is extended to the whole state of Gujarat but subject to prior approval from Commissionerate of Tourism (CoT). The number of events is limited to maximum three per year per organizer and the number of Market Research activities is limited to one per beneficiary during the entire policy period for availing financial benefits.
- A Rural Tourism/ Annual Fair organized by Gram Panchayat, Municipality, or Taluka Panchayat and Cooperative Societies are eligible to claim the financial benefits under the scheme. Permission from the District Collector's Office, the reimbursement of the same will also be done thru the District Collector's Office.
- Any registered trade body or chamber of commerce organizing a MICE event in association with the State/ Central Government are eligible to claim the financial benefits under the scheme.
- Recognized Tour Operator/ Trade Association or Hotel Associations / Chamber of Commerce are eligible for conducting Market Research and claim the financial benefits under the scheme.

2.5.3 PROCEDURE TO APPLY FOR THE INCENTIVE/ BENEFIT



2.5.4 DOCUMENT CHECKLIST

Documents Required for Registration: Event/ Fair
- o GST Registration/ Udyam Registration, Self-Certification where said certificates are not applicable - o Details of Authorized Representative of the applicant - Authorization in organization's letterhead to represent on behalf of the applicant
Documents Required for the Application of Financial Benefits
Rural Tourism Fair • Certificate from District Collector Office stating the location, purpose of the fair • CA certificate of actual expenditure (with supporting invoices) • Photos of fair with Geotag
MICE Event International and Domestic • CA certificate of actual expenditure (with supporting invoices) • Photos of event with Geotag • List of delegates/ participants in the event with nationality and stay details • Copy of C form from the hotel in case of foreign guests
Market Research • Market Research Report
For all the cases • Self-Certification/Undertaking in organization's letterhead (Annexure: C) • Proof of Bank Details (Cancelled Cheque/ any other means of proof) for availing financial benefits

2.5.5 QUANTUM OF FINANCIAL BENEFIT

Sr. No.	Types of Events	Quantum of Financial Assistance	Conditions
1.	Rural Tourism / Annual Fair (Max. 3 events per year per organizer)	INR 5.00 Lakh per year per organizer	Will be paid through District Collector Office
2.	For MICE (Related to the tourism sector) International	INR 5,000 per foreign participant for an overnight stay or INR 5 Lakh per event, whichever is lower	Minimum 200 participants of which at least 20% must be foreign participants who stays overnight in Gujarat
3.	For MICE (Related to the tourism sector) Domestic	INR 2 Lakh per event, with a limit of 3 events per MICE Event Organizer per year	Minimum 500 participants of which at least 20% must stay overnight in a four / five-star hotel or TCGL properties in Gujarat

2.5.6 AUTHORIZATION FOR THE DISBURSEMENT

The authority of disbursement of the financial benefit lies with the Commissioner of Tourism, Govt of Gujarat.

2.6 PAYROLL INCENTIVE

2.6.1 ELIGIBILITY

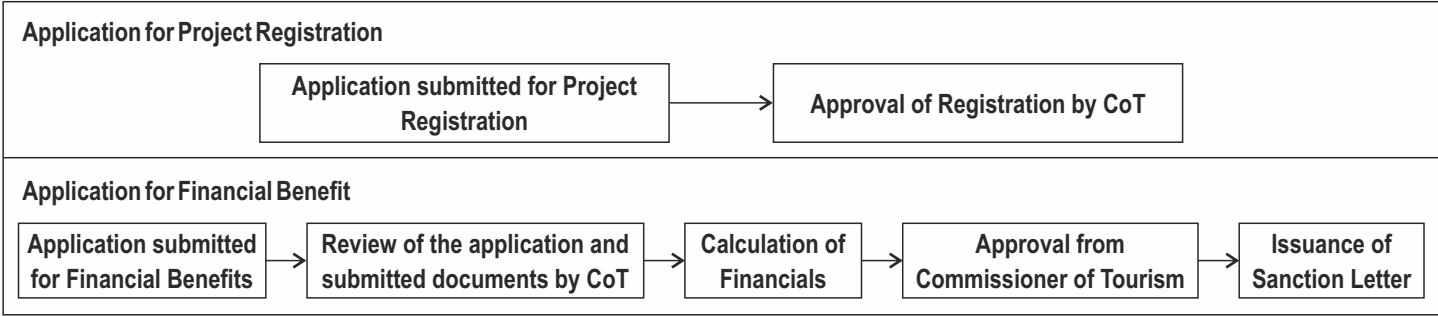
Payroll Assistance shall be provided to Hotel / Resort / Wellness Resort / Heritage Hotel / Tourism Service Providers for appointing Tour Guides. A Tourism Service Provider may recruit and claim benefits for up to 5 Tourist Guides. A Hotel / Resort / Wellness Resort / Heritage Hotels may recruit and claim benefit for up to 2 Tourist Guides. This financial assistance can be availed for a period of 5 years. The applicant may submit application, in the format, once in a year (for five consecutive years), in the month of April/ May for the previous Financial Year.

2.6.2 EXTENT OF THE POLICY

The Policy is extended to the whole state of Gujarat but limited to

- The Tourist Guide is Gujarat Domiciled and full-time employee of the beneficiary
- The guide must know at least one foreign language and certified by CoT
- The guide must be deployed at ASI and State ASI sites only

2.6.3 PROCEDURE TO APPLY FOR THE INCENTIVE/ BENEFIT



2.6.4 DOCUMENT CHECKLIST

Documents Required for Registration
1. GST Registration/ Udyam Registration, Self-Certification where other certificates are not applicable 2. Details of Authorized Representative of the applicant - Authorization in organization's letterhead to represent on behalf of the applicant
Documents Required for the Application of Financial Benefits (Once in a year for five years)
1. Salary Slip / Financial Transaction Proof (from employer to guide) of the tourist guides – for the proof of salary disbursement to the tourist guide during the application time period 2. PF/ESI statement stating that contributions are made to the account on time during the application time period 3. Self-Certification/Undertaking in organization's letterhead (Annexure: C) 4. Proof of Bank Details (Cancelled Cheque/ any other means of proof) for availing financial benefits

2.6.5 QUANTUM OF FINANCIAL BENEFIT

25% of the monthly remuneration paid in the account of the Tourist Guide OR
INR 4,000 per person per month for a minimum employment of six months, subject to INR 24,000 per year
Claim Period for Financial Benefits: Once in a year; on or before 31st May for the previous Financial Year

2.6.6 AUTHORIZATION FOR THE DISBURSEMENT

The authority of disbursement of the financial benefit lies with the Commissioner of Tourism, Govt of Gujarat.





CHAPTER 3 : MECHANISM OF POLICY

Provision of a conducive environment along with simplification of procedures is pivotal for ensuring streamlined implementation and achieving the underlying objectives of this policy. Considering this, a 3-tier institutional framework to undertake the following broad-level activities shall be put in place.

- Receipt and appraisal of Tourism projects;
- Review and monitor the operations of Tourism projects;
- Approve and extend various incentives, subsidies, and other such benefits and support to Beneficiaries as defined under this policy;
- Monitoring of policy implementation progress;
- Simplifying procedures to improve inter-departmental coordination; and
- Provide recommendations to the government for updating/amending the policy from time to time.

STATE LEVEL EMPOWERED COMMITTEE (SLEC)

The members of the SLEC shall be as follows:

1.	Hon'ble Minister (Tourism)	Chairman
2.	Hon'ble Minister of State (Tourism)	Member
3.	Chief Secretary	Member
4.	ACS / PS / Secretary, Revenue Department	Member
5.	ACS / PS / Secretary, Finance Department	Member
6.	ACS / PS / Secretary, Industries & Mines Department	Member
7.	ACS / PS / Secretary, Energy, and Petrochemical Department	Member
8.	PS / Secretary (Tourism), Industries & Mines Department	Member
9.	Commissioner of Tourism	Member-Secretary
* Other Department (Industrial safety, GMB, Transport, etc.) and/or subject experts may be invited from time to time as per the requirement.		

The broad scope of the SLEC shall be as under:

- Overall monitoring, providing policy level guidance and making amendments/modifications in the policy if required;
- Approval of Tourism Projects with Capital Investment of INR 500 crore or above;
- Approval of Tourism Projects where land is to be given on lease by the Government; and
- All matters of interpretation, dispute, or contention under this policy will be referred to SLEC and whose decision will be final and binding on the applicant;
- Inclusion of any new Tourism Project / Tourism Service Provider and inclusion/exclusion of destinations in High Priority Destination from time to time.

STATE LEVEL IMPLEMENTATION COMMITTEE (SLIC)

The members of the SLIC shall be as follows:

1.	Principal Secretary / Secretary (Tourism), Industries & Mines Department	Chairman
2.	Secretary- Expenditure, Finance Department	Member
3.	Industries Commissioner	Member
4.	Commissioner Transport	Member
5.	Additional Secretary / Joint Secretary / Deputy Secretary, Revenue Department	Member
6.	Chief Electrical Inspector and Collector of Electricity Duty	Member
7.	Commissioner of Tourism	Member-Secretary
* Other Department and/or subject experts may be invited from time to time as per the requirement.		

The broad scope of SLIC shall be as under:

- Overall implementation of the policy;
- Address and streamline procedures during the Operative Period of the Policy;
- Recommendations to SLEC for any modification in the policy;
- Approval of all the Tourism Projects up to Capital Investment of INR 500 Crore;
- Supervise and guide the Commissioner of Tourism (CoT), Government of Gujarat for administering and implementation of the policy; and

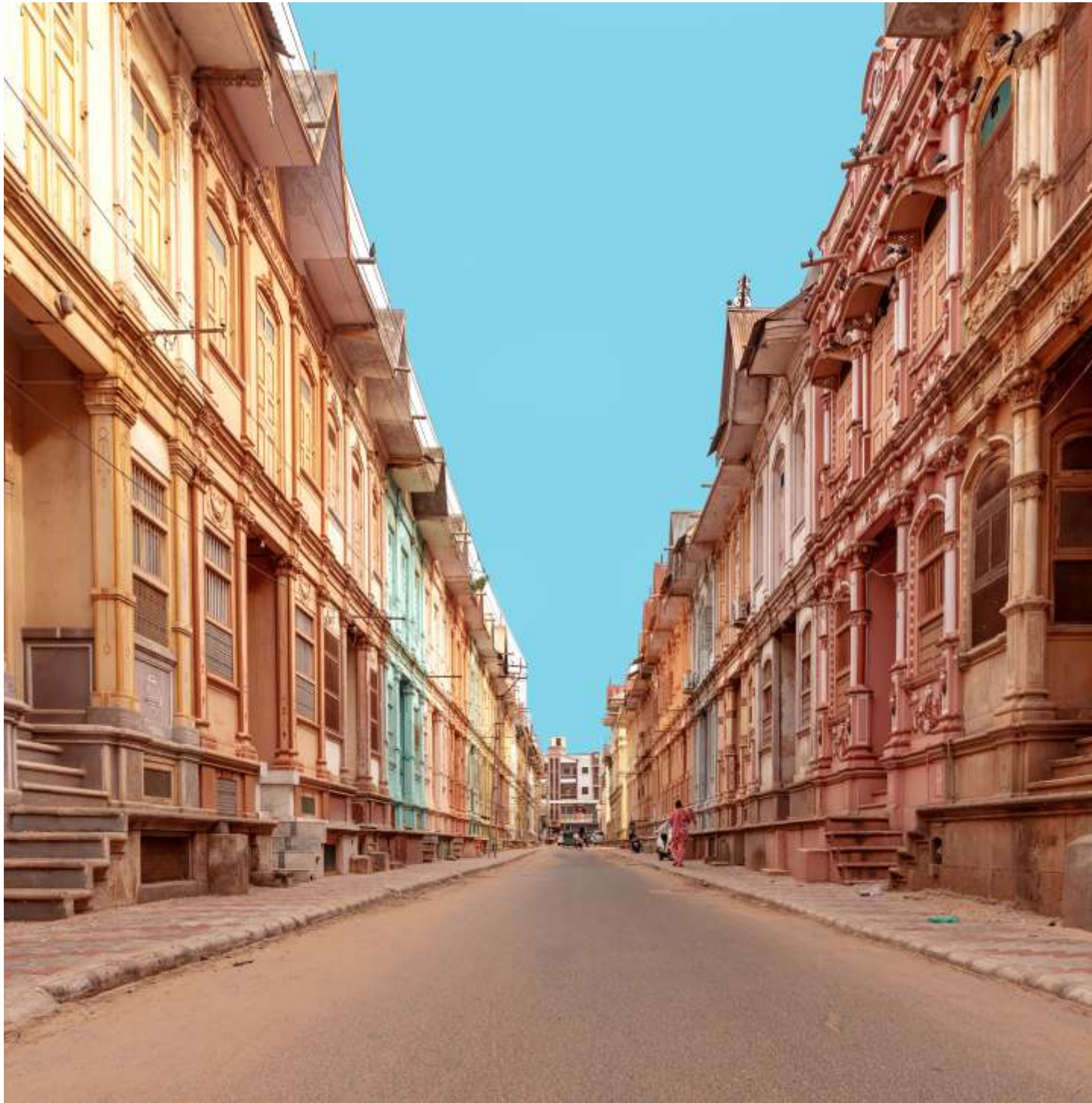
POLICY IMPLEMENTATION UNIT (PIU)

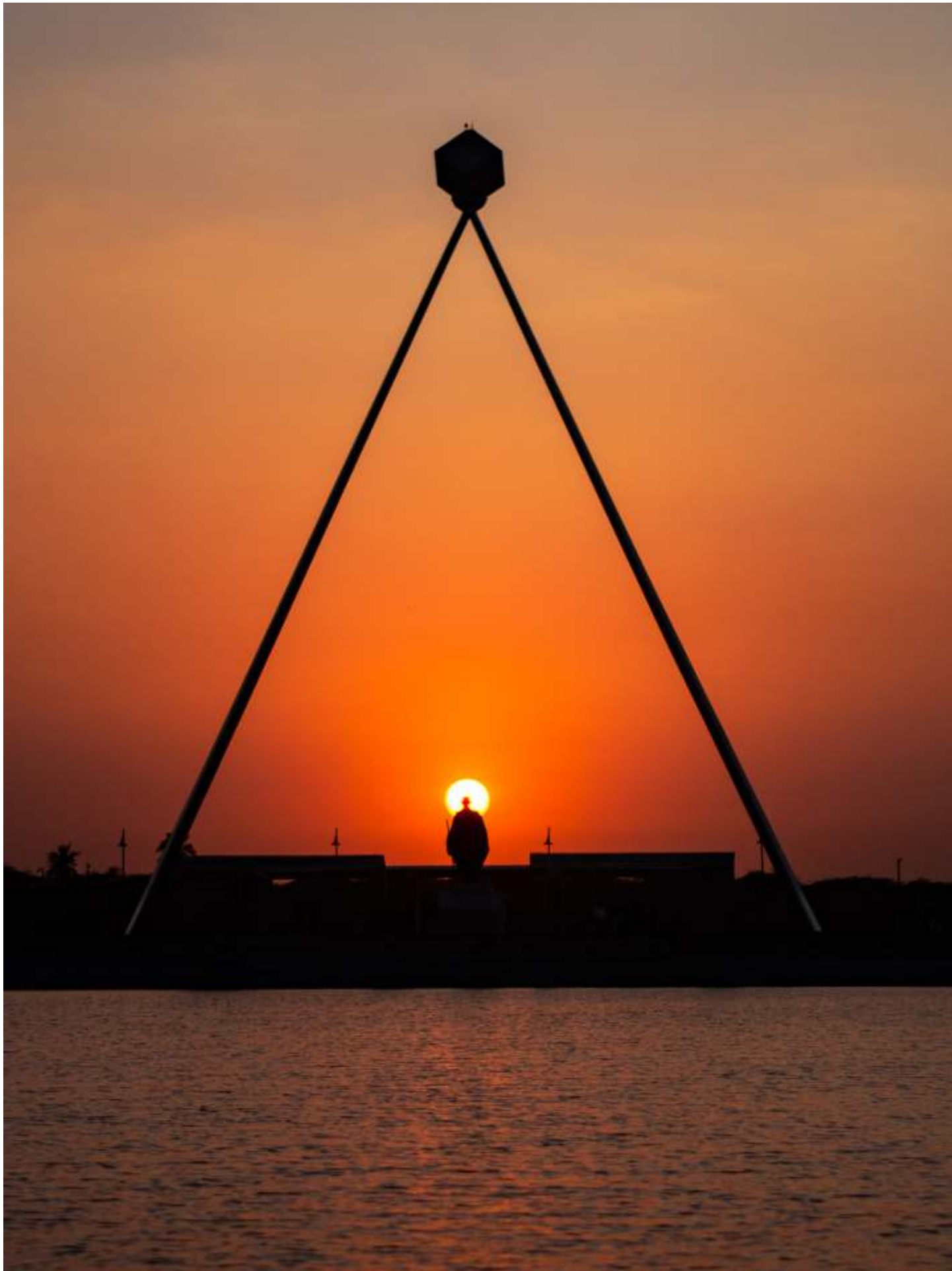
The Policy Implementation Unit shall be constituted for overall implementation of the Gujarat Tourism Policy 2021-25. The PIU shall consist of a team of consultants/experts and technical representatives engaged by the Tourism Department for the implementation of the policy. The broad role of the Policy Implementation Unit shall be:

- Policy implementation and monitoring.
- Investment promotion and marketing of the policy;
- Suggesting and incorporating modifications in the policy; and
- Policy impact assessment.

Policy Interpretation and Nodal Agency

- The interpretation of the Policy by SLIC constituted under this will be final and binding.
- The Commissionerate of Tourism, Government of Gujarat will act as a Nodal Agency for the implementation of the Policy and develop online claim portal for ease of application.





CHAPTER 4 : FREQUENTLY ASKED QUESTIONS

1. What is the purpose to launch Investment Incentive Scheme for Tourism in Gujarat?

This scheme aims for the holistic development of tourism sector in Gujarat by offering various financial incentives to tourism units/ service providers.

2. What is the operation duration of this scheme?

The Scheme shall be applicable for the period of 60 months from the date of issuance of GR or till the date of declaration of new or revised scheme, whichever is earlier

3. What is Tourism Unit?

Tourism Unit is a project/unit setup for providing facilities and services related to travel and tourism sector as defined and approved under this scheme and setup by any eligible entity. All such projects shall commence partial or full commercial operation during the policy period and register with Commissionerate of Tourism, Government of Gujarat, and also obtain necessary applicable category certification/recognition.

4. Who is considered a Tourism Service Provider?

Any individual or a legal entity duly registered under the Indian laws and providing any service related to travel and tourism including Travel Agents, Travel & Transport Operators, Adventure Tour Operator, Tourist Guide Service Providers and Home-stay Owners, Medical and Wellness Tourism Service Providers, River Cruise Operator, Caravan /Campervan /Campingvan Tour Operator, and other Tourism Service Providers.

5. What is the condition for Tourism Service Providers to be eligible to claim the incentives under this scheme?

All Existing or New Tourism Service providers who have office in Gujarat and.

- i. Register with the Commissionerate of Tourism, Government of Gujarat; and
- ii. Obtain Recognition and Operating Licenses from competent Authority/ Departments as applicable.
- iii. No shift of assets such as Caravan/Campervan/Camping Van /E-Vehicle/ River Cruise outside Gujarat on permanent basis after availing incentive.

6. Who can apply for the incentives under this scheme?

This scheme is applicable in Gujarat only. The Tourism units/ service providers worldwide interested in commencing commercial operations in Gujarat are eligible to claim the incentives under this scheme.

7. How to get registered with CoT?

You may please register on the following website: www.tourism.gujarat.gov.in or contact office of CoT for getting registered as a tourism unit/ service providers.

8. What is the validity period of Registration?

The Registration is valid up to 31st December 2025, which is the last date of scheme for incentive under Gujarat Tourism Scheme 2021-25.

9. Is getting registered with CoT mandatory for application to claim the incentives?

Yes, it is mandatory for Tourism Units and Service providers to register online with CoT to claim the incentives under this scheme.

10. What is the timeframe to claim the incentive under this scheme?

To claim the incentive under this scheme, tourism projects shall apply within 180 days(as mentioned in the introductory chapter) from the date of commercial operation started. (Clause 10.3 of Policy GR)

11. Is any extension provisioned for the timeframe to avail of the incentives under this scheme?

An additional period of up to 18 months is provisioned in GR for tourism projects having a capital investment of more than INR 100 crores (excluding cost of land).

For more information, please refer GR of New Tourism Policy 2021-25 or contact to CoT.

12. I am having IEM / Udyam Registration from SIA-DIPP / Ministry of MSME, Government of India. Do I still have to register my Tourism Project / Unit with Commissionerate of Tourism?

Yes, the Tourism Project/ Unit seeking benefits under this policy shall make online registration with CoT, Government of Gujarat on portal. Application to claim the incentives can be done after registration is approved by CoT.

13. What type of incentives / financial assistance does this scheme offer?

This scheme offers financial assistance to new/ existing tourism projects, as applicable in the form of,

- I. Capital Subsidy on eligible Cost of Investment for new/ expansion/ infrastructure development of unit as well as purchase of equipment,
- II. Government Land on Lease for setting up Theme Park and Convention Centre
- III. Interest Subsidy for setting up new office in Gujarat,
- IV. Reimbursement on Registration and Stamp duty
- V. Exemption from Electricity Duty

- VI. Reimbursement for obtaining sustainable certifications
- VII. Market research assistance
- VIII. Assistance for organization of rural fair/event, MICE event
- IX. Market development assistance
- X. Payroll Assistance

For more details, please refer GR of New Tourism Policy.

14. Which projects are eligible for capital subsidy as Tourism Units/ Projects under this scheme?

The mentioned below tourism units/ projects for new development as well as expansion are considered to be eligible to claim the Capital Investment Subsidy under New Tourism Policy

Sr. No.	Eligible Tourism Unit	Capital Subsidy
1	Hotel	20% on eligible capital Investment
2	Resort	
3	Theme Park/Amusement Park and Integrated Tourism Destination Theme Park	15% on eligible capital Investment
4	Wellness Resort	
5	Convention Centre	
6	Tourism and Hospitality Training Institute	
7	Bhunga / Cottage/ Log hut	
8	Houseboat	
9	Tented Accommodation	
10	Motel	
11	Container Accommodation	
12	Wayside amenities	
13	Apartment Hotel	

**Please refer definition section in GR for the above-mentioned components for better understanding.*

15. Which project is considered New Tourism Project?

“New Tourism Project” means an eligible Tourism Project that is set up and commencing commercial operations during the Operative Period of the Policy.

16. Which project is considered Expansion of Tourism Project?

“Expansion of Tourism Project” means any existing eligible Tourism Project that undertakes an expansion project of more than 50% of its existing capacity (e.g., Rooms / Rides / Tents, etc.). and commencing commercial operation during the Operative Period of the Policy.

17. Which documents to submit for online registration and incentive application for New/Expansion of Tourism Unit to avail Capital Subsidy?

Please refer to Section 1.1 of Operational Guideline for Tourism Policy 2021 -25

18. Does this scheme provide capital subsidy for the purchase of equipment?

Yes, this scheme provides capital subsidy for the following in order to develop the tourism unit in Gujarat:

Sr. No.	Particulars	Capital Subsidy (Amount in INR)
1.	Purchase of Caravan or Campervan or Campingvan. Maximum 3 Vehicles per applicant.	15% or INR 10.00 Lakh per Vehicle, whichever is lower
2.	Purchase of Adventure Tourism Equipment	15 % or INR 15.00 Lakh, whichever is lower,
3.	Purchase of River Cruiser/ Boat	15 % or INR 25.00 Lakh per River Cruiser, whichever is lower
4.	Purchase of commercial E-Vehicle (2 / 3 / 4-wheeler) only in High Priority Destinations	15% or INR 2.00 Lakh per E-Vehicle, whichever is lower,
5.	For Establishing Public Charging Station	25% or INR 10 Lakh per PCS, whichever is lower

**Please refer definition section in GR for the above-mentioned components for better understanding.*

19. Which documents to submit for online registration and incentive application for purchase of adventure equipment?

Please refer Section 2.1 of Operational Guideline for Tourism Policy 2021-25

20. Which documents to submit online to claim the incentive capital subsidy to purchase a river cruise/ boat?

Please refer Section 2.1 of Operational Guideline for Tourism Policy 2021 -25

21. Which documents to submit online to claim the incentive capital subsidy to purchase electric vehicle?

Please refer Section 2.1 of Operational Guideline for Tourism Policy 2021 -25

22. Which documents to submit online to claim the incentive capital subsidy to purchase Caravan or Campervan or Campingvan?

Please refer Section 2.1 of Operational Guideline for Tourism Policy 2021 -25

23. Is legal possession of land mandatory?

To avail the incentives under this policy, the Tourism Project/ Unit must have legal possession (on lease or ownership) of land.

24. Who can apply for setting up Public Charging Station under this policy?

For setting up Public Charging Stations, any private party is entitled, provided they set up the Public Charging Station as per the guidelines specified in the Gujarat Tourism Scheme 2021-25.

25. Which documents are required to avail financial assistance for Public Charging Station?

Please refer Section 1.1 of Operational Guideline for Tourism Policy 2021 -25

26. Can I avail the benefits under this scheme if I have partially commenced the operation in Gujarat?

Tourism Projects who have commenced full or partial commercial operations during the operative period of policy are eligible to claim the benefits.

27. Will it be termed as a New Tourism Project, if an entity has an existing Tourism Project and is setting up a New Tourism Project at a different location in the state?

Yes, such project will be eligible for incentive under New Tourism Project.

28. Will it be termed as a New Tourism Project, if an existing Tourism Project is setting up an independent Tourism Project besides its existing Tourism Project?

It will be considered as expansion provided it is a case of expanding the existing capacity by more than 50% OR if it is a creation of different Tourism Project other than the existing it may be considered a New Tourism Project provided it meets conditions as specified in GR.

29. Does the Government provide any land for the establishment of Tourism Unit in Gujarat?

Maximum up to 100 acres Government land is available on lease for setting up the Theme Park and Convention Centre with the investment value of more than INR 500 crore. Prior approval from SLEC is mandatory for such projects. Land allocation is subject to availability and terms & conditions as decided by CoT.

Sr. No.	Investment in Project (INR)	Area of Land on Lease
1	Equals to INR 501cr.	30 acres
2	On every subsequent additional investment of INR 20 cr.	1 acre of additional land may be provided

30. Who is eligible to claim an interest subsidy under this scheme?

Any new Tourism Service Provider availing term loan facility from scheduled commercial banks for setting up a new office or a newly constructed office property as a first owner/occupant in Gujarat is eligible to claim interest subsidy.

31. How much interest subsidy is allowed under this scheme?

The eligible Tourism Units and Service Providers can claim the interest subsidy on the eligible commercial bank term loan. Interest Subsidy @ 5% of term loan up to INR 3 Lakh per annum (total up to INR 15 Lakhs for 5 years) will be provided if the office is in Municipal Corporation Areas. If the office is in other than Municipal Corporation Areas, Interest Subsidy @ 7% of term loan up to INR 5 Lakh per annum (total up to INR 25 Lakhs for 5 years) will be provided for the period of 5 years.

32. Which documents to submit for online application to avail Interest Subsidy?

Please refer Section 2.2 of Operational Guideline for Tourism Policy 2021 -25

33. I have offices in the state other than Gujarat, can I claim an interest subsidy for setting up a New Office in the state?

In this case, you may not be eligible to avail interest subsidy under this scheme. This benefit aims to encourage new entrepreneurs to be in travel and tourism sector. For more details, please refer to Operational Guideline of New Tourism Policy 2021-25: www.tourism.gujarat.gov.in

34. How much financial assistance is provided for Sustainable Certification?

This policy offers financial assistance for following sustainable certification to Tourism Unit and Service Provider.

- I. Green Building Certification: Reimbursement of 50% of fees paid or INR 10 Lakhs, whichever is lower
- ii. Global Sustainable Tourism Certification: Reimbursement of 50% of fees paid or INR 5 Lakhs, whichever is lower

35. Who can avail the incentive for Sustainable Certification?

The new and existing Tourism Units/ Service Providers in Gujarat, who are registered with CoT are eligible to avail the incentive for Sustainable Certification.

36. Which documents shall be submitted to avail the incentives for Sustainable Certification?

Please refer Section 2.3 of Operational Guideline for Tourism Policy 2021 -25

37. Who can avail the Electricity Duty Exemption?

New Tourism Units/ Projects are eligible to avail 100% exemptions from electricity duty for a period of 5 years.

38. Which documents shall be submitted to avail the Electricity Duty Exemption?

Please refer Section 1.1 of Operational Guideline for Tourism Policy 2021-25

39. Who can avail the Reimbursement of Stamp Duty and Registration Fee?

New Tourism Units/ Projects are eligible to avail 100% reimbursement on stamp duty and registration fee.

40. Which documents shall be submitted to avail the Electricity Duty Exemption?

Please refer Section 1.1 of Operational Guideline for Tourism Policy 2021 -25

41. Which documents are required to submit for Market Development Assistance for participation in national/international tourism events/tradeshows?

Please refer Section 2.4 of Operational Guideline for Tourism Policy 2021-25

42. How to apply for incentives market research?

To claim this incentive, interested applicants need to take approval on the research subject from CoT before commencing research. Once it is approved, the applicant shall register online to apply for market research incentives.

43. Is there any specific subject for market research assistance?

The subject of market research study must revolve around on development of Tourism Sector in Gujarat, as per the approval by Commissionerate of Tourism.

44. Who can apply for market research assistance?

TCGL Recognized Tour Operator, Trade Association, Hotel Associations, and Chamber of Commerce are eligible to apply for market research assistance.

45. Is there any document required to submit online for availing market research assistance?

Please refer Section 2.5 of Operational Guideline for Tourism Policy 2021 -25

46. What is payroll assistance?

Payroll Assistance shall be provided to Hotel, Resort, Wellness Resort, Heritage Hotel, and Tourism Service Providers for the appointment of Tourist Guides.

47. Who can avail the incentive for payroll assistance?

Tourism Service Providers can appoint 5 Tourist Guides and Hotel / Resort / Wellness Resort / Heritage Hotels are eligible to appoint 2 Tourist Guides for the period of 5 years.

48. Is there any document required to submit online for availing payroll assistance?

Please refer Section 2.6 of Operational Guideline for Tourism Policy 2021 -25

49. I am an existing Tourism Project intending to expand. What should I do to register myself?

Tourism Projects such as Hotel / Resort, Wellness Resort, Apartment Hotel, Motel, Wayside Amenities, Tourist Hospitality & Training Institute, Integrated Tourism Destination Theme Park, Convention Centre, Bhunga, Cottage, Log hut , Houseboat, Tented Accommodation, and Container Accommodation are eligible for incentives for undertaking Expansion of the Tourism Project, provided meeting the eligibility criteria as specified in the GR. Please select the project type at the time of registration as “Expansion of Tourism Project”.

50. I am an international investor. Am I eligible to avail benefits under this scheme?

Gujarat ranked first in attracting Foreign Direct Investment in India. Government of Gujarat has announced Gujarat Tourism Policy 2021-25 and investors across the globe can avail the benefits under this policy. It is recommended to contact Competent Authority of Administrative Ministries listed on the official website of Foreign Investment Facilitation Portal (FIFP) for getting clearance of capital to be brought in Gujarat for the Tourism Project.

51. How to claim the incentives?

To claim all the incentives under this scheme, Applicants need to register and make an application online with relevant documents on following website: www.tourism.gujarat.gov.in

52. Where can I find detailed information related to this scheme?

Please follow the link for Government Resolution (GR) with detailed information/ and Investor Facilitation Kit available on website: www.tourism.gujarat.gov.in

53. Does Gujarat Tourism announced other financial assistance under different scheme to promote Tourism in the state?

Yes, Gujarat Tourism offers financial assistance through launched Heritage Tourism Policy and an Incentive scheme for Cinema. The details are available on the following website: www.tourism.gujarat.gov.in

LIST OF ABBREVIATIONS

ASI	Archaeological Survey of India
ATO	Adventure Tour Operator
ATV	All-Terrain Vehicle
AYUSH	Ayurveda, Yoga & Naturopathy, Unani, Siddhaand Homoeopathy
Bn	One Billion
CAGR	Compounded Annual Growth Rate
CoT	Commissioner of Tourism (Government of Gujarat)
Cr	Crore
EV	Electric Vehicle
FDI	Foreign Direct Investment
FTA	Foreign Tourist Arrival
GDP	Gross Domestic Product
Govt.	Government
GPCB	Gujarat Pollution Control Board
GR	Government Resolution
GRIHA	Green Rating for Integrated Habitat Assessment
GSDP	Gross State Domestic Product
GSTC	Global Sustainable Tourism Council
GW	Gigawatt
ICT	Information and Communication Technology
IGBC	Indian Green Building Council
JCI	Joint Commission International
Km	Kilometer
Kg	Kilogram
KVIB	Khadi and Village Industries Board
LEED	Leadership in Energy and Environmental Design
Mn	One Million
MICE	Meetings Incentives Conferencesand Events/Exhibitions
NABH	National Accreditation Board for Hospitals & Healthcare Providers
PIU	Project Implementation Unit
PLEV	Personal Light Electric Vehicle
PPP	Public Private Partnership
PSU	Public Sector Unit
INR	Rupee or Indian National Rupee
SLEC	State Level Empowered Committee
SLIC	State Level Implementation Committee
Sr. No.	Serial Number
TCGL	Tourism Corporation of Gujarat Limited
TV	Tele Vision
UNESCO	United Nations Educational, Scientific and Cultural Organization.
UNWTO	United Nations World Tourism Organization
USD	United States Dollar

ANNEXURES

ANNEXURE A: LIST OF HIGH PRIORITY TOURISM DESTINATIONS

District	Talukas
Dang	Entire District
Dwarka	Entire District
Gir-Somnath	Entire District
Junagadh	Entire District
Kutch	Entire District
Narmada	Entire District
Porbandar	Entire District
Aravalli	Bhiloda
Amreli	Dhari
Banaskantha	Danta and Suigam
Bhanvnagar	Ghogha Palitana and Bhavnagar Rural
Bharuch	Jhagadia
Chhotaudepur	Chhotaudepur, Kawant, Nasvadi and Sankheda
Dahod	Dhanpur and DevgadBaria
Jamnagar	Jamnagar Rural
Mahisagar	Balasinor, Santrampurand Kadana
Mehsana	Vadnagar, Becharaji, Kadiand Kheralu
Navsari	Vansda and Jalalpore
Panchmahal	Halol and Jambughoda
Patan	Sidhpur, Patan and Sankheshwar
Surendranagar	Chotila and Dasada
Sabarkantha	Vijaynagar, Idar and Poshina
Tapi	Uchchhal
Vadodara	Dabhoi
Valsad	Umernagar, Dharampur and Valsad

ANNEXURE B: GUIDELINES FOR PRESENTATION - LAND ON LEASE

- Study of concept plans or preliminary drawings and designs
- Profile of the applicant and past/previous experience of similar kind of work done
- The applicant must have sufficient and appropriate sector knowledge and if the applicant is technically sound
- Verifying the audited financial statements and income tax audit reports of immediately preceding 5 years.
 - Financial stability
 - Source and the availability of fund
 - Assets and investments for analyzing it's adequacy
 - Cash flows and liquidity
 - Constitution and structure of the applicant – in case of company equity holdings, joint venture, consortium, etc.
 - Management representation on future plans of the applicant
- Obtaining third-party confirmation for its financial credibility
- Ongoing legal litigations and arbitrations [if any] to which applicant is a party
- Projections and detailed project report must be obtained to examine it's competency.
- Terms and conditions of the lease
- Land must be free from all encumbrances

ANNEXURE C: SELF- CERTIFICATION/UNDERTAKING

The declaration shall be submitted on the entity's letterhead and duly signed and affixed with entity seal.

I (Name of the Official, not below GM level), on behalf of (full name of the organization, beneficiary) having its office in (Complete Address), do hereby solemnly affirm and declare that:

- The project/facility complies all the guidelines related to safety and hygiene, Pollution Control Permissions, and Coastal Regulation Zone as per the state or national level regulation. It includes but not limited to only fire safety for all the projects, standardization certifications (i.e., ISO/ BIS/ ARAI/ any other applicable authority) for all the applicable cases, State/ National level guidelines, Performance Approval, Construction Approval, Building Utilization (BU) permission wherever applicable.
- The beneficiary has the legal ownership of the land/ infrastructure/ asset – for any infrastructure project, for which the financial incentives are being claimed.
- The project/ facility fulfills all the conditions stated at GR for the specific category. And In future no other applicant will apply to claim the financial benefit for the same project.
- In case any of the Statement / Information furnished in the application or documents are found to be wrong or misleading, I/We do hereby bind myself and my / our unit to pay to the Government on demand, the full amount received (with current rate of interest) as reimbursement in respect of the above-mentioned activity, within 15 (Fifteen) days of such a demand being made to me in writing.
- If any dispute arises in connection with the scheme, interpretation, application, or non - compliance with the provisions of the Gujarat Tourism Policy 2021-25 and Tourism Policy (2021-25) Guideline, the case shall be referred to the State Level Empowered Committee (SLEC). The decision of SLEC in this regard shall be final and binding upon all concerned.
- The Commissioner of Tourism, Government of Gujarat reserves the right to modify the Tourism Policy (2021-25) Guidelines from time to time. Any amendments/revisions in the Guidelines issued by the Ministry of Tourism or any other concerned authority of Government of India will be applicable for availing the incentives.

<Tick box> I/We understand that all the submitted documents are final, and further addition of documents will not be entertained.

<Tick box> I/We understand that the incentive sanction letter is intended solely for the financial benefit under the Gujarat Tourism Policy 2021-25. It does not constitute, and shouldnot be construed as, proof of guarantee of the legal status, accreditation by any means.

<Tick box> I/We also affirm that no other party is entitled to claim the same benefitfor this project; it may lead to legal proceedings if any such instances occur.

<Tick box> I/We ensure that the project is not received any financial benefit from any other policy of Govt of Gujarat.

<Tick box> I/We ensure that the assets cannot be shifted outside Gujarat on permanent basis after availing incentive

<Tick box> I/We ensure that theproject willremainin operation continuously for at least five years (unless not specifically mentioned in the GR) after the date of commencement of commercial operations.

Signature and Seal

Place:

Date:

(Applicant, not below GM level of the beneficiary)



ANNEXURE D: SAMPLE CONTENT FOR DETAIL PROJECT REPORT

Sr. No.	Incentives and Concession	Applicability
1.	Brief Overview of the Project	
2.	Promoters Details and Background	- Type of Firm (Sole Proprietorship / Partnership / Company / Institution/ Trust). - Details of the Entrepreneurship experience of the applicant - Major projects undertaken and agreements/contracts entered by the applicant. - Details of Promoter/ Promoters.
3.	Details of Civil Engineer/Architect and Other Technical consultants appointed	Certificate of Undertaking by the Person on Record.
4.	Project Description	- The project description should focus majorly on Project features like Scope of the project, components, and facilities proposed for the project. - Site selected for the proposed project & advantage of the same. - Details of connectivity of the proposed project with major points – Air, Rail, Roads, etc. - Overview of manpower requirements for the project and how their availability will be managed.
5.	Project Particulars	Development Permission, Total Area of land, Total Built Up Area, Total Carpet Area, Number of Lettable Rooms, Seating Spaces in Restaurants and Banquets, Vehicle Parking, Other infrastructure created that is necessary to run and Project, Details of Plant, Machinery & Utilities installed which is necessary to run and operate the Hotels, Details of Common Infrastructure, Photographs of Building Unit/Site Location, etc.
6.	Details of Plant & Machinery	- Details of imported/indigenous requirements - Basis of selection, suppliers' reputation, delivery schedules, draft/ final agreements. - Status of orders placed, and the total value of orders placed. - Credentials of major plant and machinery supplier/s
7.	Arrangement for utilities	- Power sourcing and distribution - Water sourcing and distribution - Solid Waste Management System - Sewage Treatment Plant(Capacity) - Water Recycling Plant (Capacity) - Drainage & Sewerage - Telecommunication - Roads
8.	Project Estimates	Detailed project estimates and expenditures prepared by a Chartered architect/ Chartered Engineer/ Technical consultant.
9.	Market Viability and Business Model	Overview of market viability of Hotel project and proposed business model for revenue and expenses.
10.	Financial Viability of the Project	Overview of the financial viability project with Projected Financials.
11.	Proposed details regarding means of finance / source of funding	Details of proposed financial arrangement along with detailed phase-wise / Quarter-wise requirements of funds for the project and sources of equity for the project.
12.	Proposed Timelines for Implementation	Submitting the Quarterly schedule for implementation along with the necessary backup sheets where in the timelines for implementation are calculated.
13.	Details of benefits from Government authorities previously availed by Applicant	- Details of benefits from Government authorities previously availed by Applicant - If the project would enjoy any incentives in terms of duties and taxes, relevant notifications issued by the government.
14.	Drawings/Plans	- Submitting Layout and Building Plan. - Site Plan / Layout - Detailed Plan - Sections - Elevations - Services and Amenities Plan

ANNEXURE E - REFERENCE TO THE GUIDELINES SUBJECT TO BENEFICIARIES*

Sr. No.	Subject	URL / Reference to a web resource	Authority
1.	Hotel / Resort	https://tourism.gov.in/sites/default/files/2020-02/Hotel_Guidelines_From%2019-01-2018.pdf	Ministry of Tourism, Government of India
2.	Apartment Hotel	https://tourism.gov.in/sites/default/files/2020-02/070920121109530_0.pdf	Ministry of Tourism, Government of India
3.	Tented Accommodation	https://tourism.gov.in/sites/default/files/2020-09/Guidelines%20for%20Project%20Approval%20and%20Classification%20of%20Tented%20Accommodation2.pdf#:~:text=Ministry%20of%20Tourism%2C%20Government%20of%20India%20has%20introduced,in%20the%20following%20categories%3A-%201.%20Standard%202.%20Deluxe	Ministry of Tourism, Government of India
4.	Motel	https://tourism.gov.in/sites/default/files/2020-02/Typed%20Motel%20Guidelines.pdf	Ministry of Tourism, Government of India
5.	Wayside Amenities	As per the below document (Document E-1)	Commissioner of Tourism, Government of Gujarat
s6.	Convention Centre	https://tourism.gov.in/sites/default/files/2020-02/053120111252649.pdf	Ministry of Tourism, Government of India
7.	Public Charging Station	https://powermin.gov.in/sites/default/files/Amendment_to_revised_consolidated_Guidelines_dated_14012022.pdf	Ministry of Power, Government of India

* All the guidelines are subject to update and addendum as published by the authority

