

— State Incentive

Tourism & Hospitality in Uttar Pradesh

One Time Incentives

1. Fixed Capital Rebate

- **For setting up new hotels/ resorts:-** @15% upto max INR 7.5 cr. for investing INR 10 cr. to INR 50 cr and upto INR 10 Cr for investing more than INR 50 cr
- **For setting up new budget hotel:-** @15% upto max INR 1.5 cr. for investing INR 2 cr. to INR 10 cr
- **For setting up tented accomodation :-** @20% upto max INR 50 lakh for investing min Rs 20 lakh
- **For setting up new wellness centre :-** @15% upto max INR 7.5 cr. for investing INR 2 cr. to INR 50 cr and upto max Rs 10 Cr for investing more than Rs 50 Cr
- **For setting up new convention centre :-** @15% upto max INR 7.5 cr. for investing upto INR 50 cr and upto max Rs 10 Cr for investing more than Rs 50 Cr
- **For setting up new Sports resort:-** @10% upto max INR 1 cr. for investing more than Rs 1 Cr in equipment
- **For setting up Adventure tourism projects, Cruise Tourism Units and House Boats:-** @10% upto max INR 1 cr. for investing more than Rs 1 Cr in equipment
- **For setting up light & sound show and Laser show:-** @25% upto max INR 2.5 cr. for investing more than Rs 1 Cr in equipment
- **For setting up new Theme Park:-** @10% upto max INR 1 cr. for investing more than Rs 2 Cr in equipment
- **For heritage properties:** @25% of the capital cost of the project cost or INR 1.5 cr. whichever is less.

2. Stamp Duty Exemption

- 100% exemption of on sale/lease/transfer of land for the first transaction only during the operative period of the policy (including heritage properties)

3. Other Incentives

- **Excise fee exemption:** 100% waiver in Excise License Fee for Heritage hotels set in rural areas

4. Land use conversion and development charges subsidy

100% waiver on land use conversion and development charges for all new tourism units.

Recurring Incentives

1. Skill Development/ Training Incentive

- Reimbursement of 100% of hospitality related course fees, for up to INR 10,000 per person per course, with the course duration of fortnight.
- Subsidy of INR 5 lakh to individual/group involved in reviving the indigenous and scarce art, music, craft, folk dance and cuisine of Uttar Pradesh.

2. Interest Cost Subvention

@5% of the loan amount with maximum amount of INR 25 lakh per annum for a period of 5 years, to eligible tourism units.

For Heritage Properties: @5%, to a maximum of INR 25 lakh, for 5 years.