Uttarakhand Policies & Incentives
Uttarakhand | Policies & Incentives

**Sector Agnostic**
- MSME Policy
- Startup Policy
- Heavy Industrial Investment & Employment Promotion Policy
- Mega Industrial and Investment Policy
- Industrial Development Scheme

**Sector Specific**
- IT Policy
- Mega Textile Policy
- Electric Vehicle Manufacturing Policy
- Film Policy
- Tourism Policy
- Aroma Park Policy
- Biotechnology Policy
- Mega Food Park Benefits
- Solar Power Policy
- Market Fee rebate
- Land Rate rebate
- Electricity Duty rebate
- Land Regn Fee rebate
- Incentives
- Institutional Support
- Infrastructure
- Facilitation

- Policy for Energy Generation from Pine Litter & Other Biomass
- Micro and Mini Hydro Projects (Upto 2 MW)
- Small Hydro Projects (2-25 MW)
- Hydro Projects (25-100 MW)
### MSME Policy 2015 (As Amended in 2019)

#### Categorization of industries for the purpose of quantifying incentives

<table>
<thead>
<tr>
<th>Category</th>
<th>Included Region</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category A</td>
<td>Whole Districts of Pithoragrah, Uttarkashi, Chamoli, Champawat, Rudraprayag and Bageshwar</td>
</tr>
</tbody>
</table>
| Category B | ► Whole District of Almora  
              ► All hilly development blocks of District Pauri Garhwal, Tehri Garhwal (Excluding regions under category B+)  
              ► All hilly development blocks of District Nainital and Dehradun (Excluding regions under category B+) |
| Category B+| ► Kotdwar, Sigaddi and adjoining plain regions of Dugadda development block of district Pauri Garhwal  
              ► Dhalwala, Muni Ki Reti, Tapovan and adjoining plain regions of Fakot development block of District Tehri Garhwal  
              ► Kotabagh development block of District Nainital  
              ► Plain regions of Kalsi development block of District Dehradun |
| Category C | ► Regions located above 650 mtrs from sea level in Raipur, Sahaspur, Vikasnagar and Doiwala development blocks of District Dehradun  
              ► Ramnagar and Haldwani development blocks of District Nainital |
| Category D | ► Whole Districts of Haridwar and Udham Singh Nagar  
              ► Remaining area of District Dehradun and Nainital (which are not included in category ‘B’, ‘B+’ and ‘C’) |
**MSME Policy 2015 (As Amended in 2019)**

**Interest Subsidy**

- **Category A:** 10% (Max 8 lacs)
- **Category B, B+:** 8% (Max 6 lacs)
- **Category C:** 6% (Max 4 lacs)
- **Category D:** 5% (Max 3 lacs)  
  *Per year/ unit*

**Capital Subsidy**

- **Category A:** 40% (Max 40 lacs)
- **Category B, B+:** 35% (Max 35 lacs)
- **Category C:** 30% (Max 30 lacs)
- **Category D:** 15% (Max 15 lacs)

**Transport Subsidy**

% of Annual Turnover (Per year/ unit) or Inbound/ Outbound Logistics Cost whichever is less

- **Category A:** 7%
- **Category B:** 5%
- **Category B+:** 5% (Max 5 lacs)
MSME Policy 2015 (As Amended in 2019)

Stamp Duty

- Category A, B, B+, C: 100%
- Category D: 50%

SGST Concession*

- Category A: 100% for the first 5 yrs and 90% thereafter
- Category B, B+: 100% for the first 5 yrs and 75% thereafter

Power Bill Rebate

- Category A: Sanctioned Load upto 100 KVA: 100% for 5 yrs and 75% thereafter; If Load>100 KVA: 60%
- Category B, B+: Sanctioned Load upto 100 KVA: 100% for 5 yrs and 60% thereafter; If Load>100 KVA: 50%

*The SGST after adjustment of ITC on sale of finished product (B2C) will be reimbursed from the date of commencement of production of the unit
MSME Policy 2015 (As Amended in 2019)

- **Internet Charges**: 50% Reimbursement on internet usage charges for all categories

- **Mandi Charges**: Category A, B: 100% exemption on Mandi charges

- **Excise Duty**: Category A, B: 75% reimbursement on State Excise Duty, Additional Excise Duty, Bottling fees and other charges as under State Excise Policy

Reimbursement of cost incurred for carrying out standardization and quality certification of products by accredited institutions at national and international level by means of ISI marking, registration of copyright, trade marking etc. - 75% (maximum Rs. 1 lacs)
### MSME Policy 2015 (As Amended in 2019)

#### Amendment (2018 & 2019) - Highlights

- **Policy Validity** has been extended upto March 2023.
- **Tourism Sector** has been accorded Industry Status
- **SGST** after adjustment of ITC on sale of finished product (B2C) will be reimbursed
- Under IT & ITeS sector, **Software Development** units are also covered
- Under Energy sector, units involved in **Energy Production using Non Traditional ways** are also covered
- **Service Sector** industries in **Category C & D** districts are also eligible for incentives
Uttarakhand | Policies & Incentives

Special Incentive Scheme for Women Entrepreneurs

- **Capital Subsidy**: Capital investment subsidy of 25% up to a maximum of INR 25 lakhs
- **Interest Subsidy**: Interest subsidy of 6% on bank loan taken by the entrepreneurs up to a maximum of INR 5 lakhs per year per unit

Applicable across the states for both manufacturing and Services sector
<table>
<thead>
<tr>
<th>Uttarakhand Startup Policy 2018 - Startups</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Monthly Allowance</strong></td>
</tr>
<tr>
<td>INR 10,000 for one year (INR 15,000 for Startups operated by SC/ST/women/ physically challenged or belonging to Category-A regions of MSME Policy 2015)</td>
</tr>
<tr>
<td><strong>Marketing Assistance</strong></td>
</tr>
<tr>
<td>Up to INR 5 Lakhs for marketing / publicity of innovative product.</td>
</tr>
<tr>
<td>Up to INR 7.5 Lakhs if operating business in focus sector / run by SC/ST/ women/physically challenged / Category-A regions as per MSME Policy 2015</td>
</tr>
<tr>
<td><strong>Patent (Intellectual Property)</strong></td>
</tr>
<tr>
<td>Up to 100% reimbursement of actual cost of Start-up Patent fees (including filing fees, Attorney Fees, research fees, maintenance fees)</td>
</tr>
<tr>
<td><em>(Up to INR 1 lakh for Indian Patent and up to 5 lakh for international patents)</em></td>
</tr>
</tbody>
</table>
Uttarakhand Startup Policy 2018 - Startups

**Stamp Duty**

Stamp duty exemption on lease deed/ place/ purchase of space as per category defined in MSME Policy 2015 (100% in Category A, B, B+, 50% in Category D)

**State Goods & Services Tax (SGST)**

SGST deposited by Start-ups will be reimbursed.

**Incubation Space**

Space at recognised Incubators at 25% discount for Startups operated by SC/ST/ Women/ Physically challenged and recognized by Startup Council
Max up to INR 5 lakhs towards cost of raw material / components and other related equipment required for the innovative process for new product development / existing product improvement
Uttarakhand Startup Policy 2018 - Incubators

**Capital Grant**

One-Time Capital Grant of 50% of capital cost (excluding cost of building and land) up to INR 1 crore to set up or scale up incubation facility

**Running expense**

INR 2 Lakhs per year as part of operating and management expenses, for 3 years

**Matching Grant**

A sum equal to that obtained from Govt. of India or INR 2 Crore, whichever is lesser as alternate finance to Incubators recognised by State Govt. which are managing seed fund scheme of Govt. of India
## Uttarakhand Policies & Incentives

### Heavy Industrial Investment and Employment Promotion Policy 2018

**Manufacturing Units: Investment INR 10-50 Cr. | Service Sector units: Investment INR 5-50 Cr.**

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Stamp Duty Exemption</strong></td>
<td>50% exemption on Stamp duty</td>
</tr>
<tr>
<td><strong>ETP Subsidy</strong></td>
<td>30% upto a maximum of INR 20 Lakhs</td>
</tr>
<tr>
<td><strong>Interest Subsidy</strong></td>
<td>Interest subsidy @ 5% to a maximum of upto INR 3 lakhs will be applicable for term loans availed from scheduled commercial bank or financial institutions</td>
</tr>
</tbody>
</table>
| **Payment provision for land obtained from SIIDCUL** | 1. 50% at the time of allotment and balance 50% with in 2 years in two equal instalments  
  2. 100% at the time of allotment will be eligible for 5 % rebate |
# Mega Industrial and Investment Policy 2015

## Categorization of industries for the purpose of quantum of incentives

<table>
<thead>
<tr>
<th>Category</th>
<th>Units Included</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large Projects</td>
<td>Investments of INR 50 Cr. to 75 Cr.</td>
</tr>
<tr>
<td>Mega Projects</td>
<td>Investments of INR 75 Cr. to 200 Cr.</td>
</tr>
<tr>
<td>Ultra Mega Projects</td>
<td>Investments above INR 200 Cr.</td>
</tr>
</tbody>
</table>
Uttarakhand | Policies & Incentives

Mega Industrial and Investment Policy 2015

Coverage:
New & Existing Projects undergoing expansion (falling within notified Industrial Estates / identified industrial land in notified master plan / declared non-agriculture land under section 143: Large projects (50 Cr to 75 Cr), Mega Projects (75 Cr to 200 Cr), Ultra Mega Projects (Above 200 Cr)

Interest Subsidy

- 7% for 5 years on Interest
- Investment – Interest
  - Large: 25 lakhs Max
  - Mega: 35 lakhs Max
  - Ultra Mega: 50 lakhs Max

SGST Concession*

- Large: 30%
- Mega / Ultra Mega: 50%

Stamp Duty

- 50% Exemption

*The SGST after adjustment of ITC on sale of finished product (B2C) will be reimbursed from the date of commencement of production of the unit.
## Uttarakhand | Policies & Incentives

### Mega Industrial and Investment Policy 2015

<table>
<thead>
<tr>
<th><strong>ETP Subsidy</strong></th>
<th><strong>Extra Employment Subsidy</strong></th>
<th><strong>Land Registration Fees</strong></th>
<th><strong>Power Assistance</strong></th>
<th><strong>Land Rates Rebate</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>30% (up to 50 lacs)</td>
<td>@ 500 P.M. per Male @700 P.M. per Female (Max 10 Yrs)</td>
<td>Land registration fee @1/- per 1000/-</td>
<td>Rebate of 1/- per unit on the power bill and 100% rebate on electric duty for 7 years</td>
<td>Rebate of 15%, 25% and 30% on SIIDCUL prevailing land rate for Large, Mega and Ultra Mega Projects respectively</td>
</tr>
</tbody>
</table>

**Mandi Tax**: 75% Concession on Mandi Tax for Textile Industries
Mega Industrial and Investment Policy 2015

Amendment (2018) - Highlights

- AYUSH & Wellness activities are now covered under the policy
- Major Tourism activities are included in the policy
- SGST after adjustment of ITC on sale of finished product (B2C) will be reimbursed
Uttarakhand | Policies & Incentives

Industrial Development Scheme 2017

Central Capital Investment Subsidy

Central Capital Investment Incentive for access to credit (CCIIAC) @ 30% of the investment in plant and machinery with an upper limit of INR 5.00 crore

Central Comprehensive Insurance Incentive

Reimbursement of 100% insurance premium on insurance of building and Plant & Machinery for a maximum period of 5 years from the date of commencement of commercial production/operation

Note: 1. Units which have commenced production on or after 01st of April, 2017 and registered with DPIIT on or before 30th of September, 2018
2. All eligible units registered under the scheme with DIPP through the portal prior to be eligible for any benefits in this scheme
IT Policy 2018

**Subsidy for Rural BPO’s**

**Cat A & B:** BPOs that receive incentives under IBPS (India BPO Promotion scheme-MietY) would be eligible to receive an additional one time incentive of up to INR 1.0 lac per BPO per seat.

**Cat C & D:** BPOs that receive incentives under IBPS (India BPO Promotion scheme-MietY) scheme would be eligible to receive an additional one time incentive of up to INR 25,000 per BPO per seat.

**Investment Subsidy**

15% to 40% (Max up to INR 40 lakhs) as per the MSME Policy.

**Patent Filing Cost**

100% of actual filing costs on awarded patents, subject to a maximum of INR 2 lac for domestic patents and INR 5 lac for international patents as one time Incentive. (Only for Companies having their HQs in Uttarakhand)

*Note: Specific Incentives for IT & ITES units will also be available under MSME policy and Mega Industrial and Investment policy as per eligibility*
IT Policy 2018

Reimbursement up to 25% of lease /rental charges for the space for MSME IT/ITeS units and Incubators established in the state operating from leased / rented space in IT cities/IT Parks or any notified location, will be eligible with maximum limit of **INR 10 lakhs per year for Cat A&B** and **INR 5 lakhs for Cat C&D**, for a period of 3 years for MSME IT/ITeS units and for a period of 5 years for incubators from the date of commencement of commercial operations.

BPOs that receive incentives under IBPS (India BPO Promotion scheme-MietY) in addition to above incentive the BPO is eligible to get an incentive as reimbursement on lease rentals up to Rs 50% of the total seat employed by women for the given year with maximum limit of **INR 50,000 for Category A&B** and **INR 30,000 for Category C&D** on continuous basis for first 3 years only.

*Incentives for Startups are available as per the Uttarakhand Startup Policy 2018*
Mega Textile Park Policy 2014

<table>
<thead>
<tr>
<th>Interest Subsidy</th>
<th>Stamp Duty</th>
<th>Power Assistance</th>
<th>Land Rates Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>7% interest subsidy for 7 year- 50L Max</td>
<td>100% reimbursement</td>
<td>Reimbursement of 1/- per unit on power bill</td>
<td>Rebate of 50% on SIIDCUL prevailing land rates</td>
</tr>
<tr>
<td></td>
<td></td>
<td>100% rebate on Electricity Duty for 5 Years</td>
<td></td>
</tr>
</tbody>
</table>

*With the advent of GST, the current provision of reimbursement of VAT now stands discontinued. However, reimbursement of net State’s share after adjustment of ITC on sale (B2C) is under consideration by State Government*
Interest Subsidy

Applicable for 5 years from the date of commercial production, on the term loans availed from scheduled Bank/ financial Institution. Rate of subsidy to be administered as below:
- For MSMEs – 5-10%
- For Heavy Industries – 5%
- For Large – 7% (Max. 25 Lakhs), Mega – 7% (Max. 35 lakhs) Ultra Mega – 7% (Max. 50 Lakhs)

Electricity Duty Exemption

100% for 5 years from date of Commercial Production

EPF Reimbursement

50% reimbursement for 10 years with Ceiling of 2 Crore for units employing 100 or more Skilled/ Semi skilled labour on full time basis
Uttarakhand Electric Vehicle manufacturing, EV Usage Promotion and related Services Infrastructure Policy 2018

- **Stamp duty exemption**
  - For MSMEs – 50-100% depending on the category (A,B,B+,C & D)
  - For Heavy Industrial investment: 50%
  - For Large, Mega & Ultra mega investment: 50%

- **SGST reimbursement**
  - For MSME & Large (investment upto 50 Crore) - @30% for 5 years after adjustment of input tax credit
  - For investment above 50 Crore - @50% for 5 years

- **Concession of Land Cost in SIIDCUL Industrial area**
  - For Large Industrial investment – 5% (in case of 100% payment at the time of allotment)
  - For large – 15%, Mega – 25%, Ultra mega – 30%
## Uttarakhand Electric Vehicle manufacturing, EV Usage Promotion and related Services Infrastructure Policy 2018

### Environment Protection Incentives
For Large Projects: 30% (Up to INR 20 Lakhs)
For Large, Mega and Ultra Mega Projects: 30% (Up to INR 50 Lakhs)

### EV mobility incentives
- 100% exemption of stage carriage permit for Commercial vehicles for 5 years from the date of registration
- 100% exemption from paying Motor Yan Tax for 5 years from the date of registration

### Incentives for skill development
For organisation imparting Skill development training in EV/HEV component manufacturing will be entitled for training reimbursement @ INR 1000 per month for 50 trainees
<table>
<thead>
<tr>
<th>Uttarakhand Film Policy 2015 (as amended in 2019)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Discount of Rest Houses</strong></td>
</tr>
<tr>
<td>50% discount for Film units during the time of shooting will be provided for stay in Rest houses of Garhwal Mandal Vikas Nigam Ltd. except for the month of May, June and October</td>
</tr>
<tr>
<td><strong>Industry Status</strong></td>
</tr>
<tr>
<td>State Government shall grant ‘Industry Status’ to the cinema houses situated at a height greater than 1000 metres</td>
</tr>
<tr>
<td><strong>Production Cost</strong></td>
</tr>
<tr>
<td>The State may consider financing production costs (below INR 2 Crores) of up to a maximum of 75%</td>
</tr>
<tr>
<td><strong>Tax Benefits</strong></td>
</tr>
<tr>
<td>Based on merit, Films having more than 50% or more outdoor shooting in Uttarakhand will be made Tax free</td>
</tr>
</tbody>
</table>
Uttarakhand Film Policy 2015 (as amended in 2019)

Expenditure incurred in processing of Films produced in Uttarakhand regional language:

► 30% or maximum of INR 25 Lakh, whichever is minimum, if processing is done in Uttarakhand situated lab.
► 25% or maximum of INR 20 Lakh, whichever is minimum, if processing is done in lab outside Uttarakhand

Expenditure incurred in processing of Regional Films other than Uttarakhand for which 75% or more shooting is done in Uttarakhand:

► 30% or maximum of INR 15 Lakh, whichever is minimum, if processing is done in Uttarakhand situated lab
► 25% or maximum of INR 10 Lakh, whichever is minimum, if processing is done in lab outside Uttarakhand
Uttarakhand Film Policy 2015 (as amended in 2019)

<table>
<thead>
<tr>
<th><strong>Exemption from Shooting Charges</strong></th>
<th>To popularise the region as a major tourist destination through films worldwide, the Uttarakhand Government has exempted all films shot in the state from shooting charges</th>
</tr>
</thead>
<tbody>
<tr>
<td>*<em>SGST Reimbursement</em></td>
<td>SGST Reimbursement upto 30% for the revival of cinema houses which are located in hilly regions (&gt; 600 metres height) across the State.</td>
</tr>
<tr>
<td><strong>Scholarship</strong></td>
<td>A maximum of INR 25,000/- as yearly scholarship amount for the students (from Uttarakhand) pursuing their career from Film &amp; Television Institute, Pune / Satyajit Ray Film &amp; Television Institute, Kolkata.</td>
</tr>
</tbody>
</table>

*The SGST reimbursement will be done after the adjustment of ITC, effective from 1st July 2017*
Uttarakhand | Policies & Incentives

Uttarakhand Tourism Policy 2018

Capital Subsidy

- Up to capital investment of INR 10 Cr.
  - 15% to 40% (Max upto INR 15-40 Lakh depending upon category)
  - Large (10-75 Cr), Mega (75-200 Cr) and Ultra Mega (More than 200 Cr)
    - 10% or Max. upto 1.5 Cr. for hilly districts and 10% or Max. 1 Cr. for plain districts

Interest Subsidy

- Up to capital investment of INR 10 Cr.
  - 5% to 10% (Max upto INR 3-8 lakh/ year/ unit depending upon category)
  - Large (10-75 Cr), Mega (75-200 Cr) and Ultra Mega (More than 200 Cr)
    - 7% or Max. upto 25 lakhs
  - Mega (75-200 Cr)
    - 7% or Max. upto 35 lakhs
  - Ultra Mega (More than 200 Cr)
    - 7% or Max. upto 50 lakhs
Uttarakhand Tourism Policy 2018

Stamp Duty Concession (only on tourism related projects)

- Up to capital investment of INR 10 Cr.
  - 50-100% (depending upon category)
  - Large (10-75 Cr), Mega (75-200 Cr) and Ultra Mega (More than 200 Cr)
    - 50% stamp duty (Reimbursed after completion of work)

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

- Up to capital investment of INR 10 Cr.
  - 100% for first 5 years and 75-90% thereafter (depending upon category)
  - Large (10-75 Cr), Mega (75-200 Cr) and Ultra Mega (More than 200 Cr)
    - 30% for Large and 50% for Mega and Ultra Mega

Power Assistance / Power Bill Rebate

- Large (10-75 Cr), Mega (75-200 Cr) and Ultra Mega (More than 200 Cr)
  - Concession of Rs. 1 per unit and 100% exemption on electricity duty for first 5 years after establishment of the unit.
Uttarakhand Tourism Policy 2018

Land Use Conversion Charges

- Large (10-75 Cr), Mega (75-200 Cr) and Ultra Mega (More than 200 Cr)
  - 10% of the circle rate towards land use conversion for any land parcel for tourism and entertainment purpose.

Special Incentive Scheme for Women Entrepreneur

- Up to capital investment of INR 10 Cr.
  - Capital Subsidy: 25% (Maximum up to INR 25 Lakhs)
  - Interest Subsidy: 6% (Maximum INR 5 Lakhs per year)

Concession on Land Registration fees

- Large (10-75 Cr), Mega (75-200 Cr) and Ultra Mega (More than 200 Cr)
  - Rs. 1 per thousand

ETP

- Large (10-75 Cr), Mega (75-200 Cr) and Ultra Mega (More than 200 Cr)
  - 30% capital subsidy or Max. upto Rs. 50 Lakh
## Uttarakhand Aroma Park Policy

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Stamp Duty</strong></td>
<td>One time exemption of 100% on stamp duty of the sale deed/ lease deed</td>
</tr>
<tr>
<td><strong>SGST Concession</strong></td>
<td>100% exemption of SGST for 5 years from the date of start of production</td>
</tr>
<tr>
<td><strong>Mandi Fee</strong></td>
<td>100% exemption of mandi fee on raw materials for a period of 5 years from the date of start of production</td>
</tr>
</tbody>
</table>
Uttarakhand Aroma Park Policy

**Interest Subsidy**
6% (max. upto 4 lacs) per annum for a period of maximum 5 years

**Power Bill Rebate**
As per electricity tariff as applicable for Irrigation Tube wells (presently INR 1.55 per unit) for a period of 5 years from the date of start of production and uninterrupted electricity will be provided.

*Note:*
1. The aroma units set up in Aroma Park shall undertake the same works/activities for which the units have been installed, otherwise the State government shall withdraw all grants or incentives given or proposed to be given under this policy.
2. Note: Specific Incentives will also be available under MSME policy, Mega Industrial and Investment policy and Government of India’s Industrial Development Scheme 2017 as per eligibility.
Uttarakhand AYUSH Policy 2018

**Financial Assistance**

One time financial assistance of 10% or INR 1.50 Crore for hill districts and INR 1 Crore for plains district

**Investment Facilitation Desk (IFD)**

Department of AYUSH shall set up an Investment Facilitation Desk (IFD) to provide necessary information related to available infrastructure such as land and physical infrastructure and various incentive/schemes

*Note: Specific Incentives for AYUSH related units will also be available under MSME policy, Mega Industrial and Investment policy and Government of India’s Industrial Development Scheme 2017 as per eligibility*
### Biotechnology Policy 2018-23

| Research Facilitation | • Co-financing of industry sponsored research and research projects of public interest  
| | • Collaboration research grant for Uttarakhand Specific Projects |
| Facilitate Innovation | Introduction of Grand Challenge  
| | Phase I: 5 innovators will receive proof of concept funding of INR 5 lakhs  
| | Phase II: Funding of INR 25 lakhs to scale up to prototype |
| Support to New Initiatives | • Mentorship support of INR 5 Lakh for start-ups to help facilitate access to private investors  
| | • Reimbursement of Project report preparation cost up to INR 1 Lakh |
| Certification Cost | Reimbursement of 50% of cost incurred in obtaining a standards certificate (ISO/BIS/GLP/GMP/NABL) limited to INR 5 Lakh per case |
Biotechnology Policy 2018-23

**Patent Registration Cost**

- Assistance in patent registration upto INR 0.5 Lakh for National and INR 2.00 Lakh for International

**Preclinical Trial Support**

- Part Funding & Legal Backing to support preclinical trials of Biopharma & Bio-service Companies/Units and field trials of hybrid or high yielding seeds varieties limited to INR 25 Lakh

**EPF Contribution**

- Incentives up to 100% EPF Contribution
Biotechnology Policy 2018-23

**Anchor Unit Subsidy**
Anchor Unit Subsidy for the first two manufacturing Units for investment of INR 50 Cr. and employment of 70-100 members

**Marketing Incentives**
Reimbursement of 30% of the actual costs incurred for marketing programs, subject to a maximum of Rs 2 Lakhs per year per company through Biotech corpus
Benefits for Mega Food Parks (MFP) and units established within MFP

**Interest Subsidy**
- Interest Subsidy of 06% to a maximum of 04 lakhs every year till 5 years

**Stamp Duty**
- 100% Stamp Duty exemption will be available on purchase on land and lease deed for the first time

**Power Assistance**
- Tariff @ Rs. 1.55 / Unit for Irrigation purposes under agriculture sector will be applicable for food processing units

**Mandi Fee**
- 100% exemption on Mandi Fee on Raw Materials till 5 years from the commencement of Production

*With the advent of GST, the current provision of reimbursement of VAT now stands discontinued. However, reimbursement of net State’s share after adjustment of ITC on sale (B2C) is under consideration by State Government*

**Wheeling Charges**

The wheeling charges shall be applicable as decided by UERC from time to time.

**Open Access**

If Open Access is granted to any developer or beneficiary they shall have to pay the applicable Open Access charges and losses as approved by UERC from time to time. However, the Cross Subsidy Surcharge shall not be applicable for Open Access obtained for third party sale within the state.

**Third Party Sale**

Third party sale will be eligible as per Electricity Act 2003 and orders by the UERC, from time to time, for which purchase rate can be mutually decided between generating station and consumer unit.
### Policy for Energy Generation from Pine Litter and Other Biomass-2018

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Electricity Duty</strong></td>
<td>The developers shall be exempted from payment of electricity duty on the electricity generated by the power plant for 10 year only after commissioning</td>
</tr>
<tr>
<td><strong>Stamp Duty</strong></td>
<td>If the power generation unit is set up in private land, the developer shall be exempted from payment of stamp duty for registration of documents. In case developer used this land for other purpose, the amount of stamp duty shall be recovered from the developer.</td>
</tr>
<tr>
<td><strong>Training Support</strong></td>
<td>UREDA/Forest Department shall support the training &amp; capacity building activities for CBOs on various issues related to setting-up of biomass based projects</td>
</tr>
</tbody>
</table>

1. **Note**: Specific Incentives will also be available under MSME policy as per eligibility.
Policy for Development of Micro & Mini Hydro Power (Upto 2 MW) 2015

**Capital Fund Support**

Developer could avail the Social Venture Capital Fund available with Rural Development Department through UPASaC (Uttarakhand Parvatiya Aajeevika Sanvardhan Company) and other programmes after fulfilling the eligibility.

**Royalty Exemption**

100% Exemption.

**Water Usage Charge Exemption**

The projects awarded under this policy shall be exempted from the “Water uses charges”
Policy for Development of Micro & Mini Hydro Power
(Upto 2 MW) 2015

Land Allotment

The Government land including the land belonging to the eligible PRI's, other than the forest land, if required, for Power Projects shall be allotted on lease for 40 years @ premium of Rs. 1 per square metre.

Court Fee Exemption

Exemption from court fee for registration of documents relating to lease of land will be granted to the developer.

Industry Benefits

Micro & Mini hydro projects in Uttarakhand shall be treated as an Industry, all benefits declared by the State Government for the industry from time to time will also be applicable to these power projects.
Policy for Development of Small Hydro Power (2-25MW)

<table>
<thead>
<tr>
<th>Royalty Exemption</th>
<th>2-5 MW project: 100% Exemption for Above 5 MW project: 100% for first 15 years.</th>
</tr>
</thead>
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Uttarakhand | Policies & Incentives

**Policy for Development of Hydro Power (25-100 MW)**

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<tr>
<th>Small hydro Power projects (SHP) 25.00 -100 MW</th>
</tr>
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<tr>
<td><strong>Water Charges Exemption</strong></td>
</tr>
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<td>The developer will be exempted from water royalty charges to an extent of units generated before scheduled date of commissioning</td>
</tr>
<tr>
<td><strong>Right of Way</strong></td>
</tr>
<tr>
<td>The private developer will not be required to obtain Government permission for the right of way for construction of transmission line and associated works linking with small hydro power plant with state grid substation</td>
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Thank You

Contact Us

Investment Facilitation Centre

Address: Directorate of Industries, Patel Nagar, Dehradun

Email-Id: ifc.uttarakhand@gmail.com

Single Window Clearance Website: investuttarakhand.com

Toll free number: 1800-270-1213