

SNAPSHOT OF INCENTIVES JHARKHAND TOURISM POLICY 2015

JHARKHAND TOURISM POLICY 2015

Subsidy/Incentive/Concession	Eligibility/ Condition	Maximum limit	Special Benefit
Capital investment incentive (Excluding Land Cost) components to be considered are construction cost, Plant & Machinery, Landscape Design, Furnishing, Interiors, Registration Charge & Stamp Duty	Tourist units, which come into commercial operation during the period of this policy	Max Incentive 30 percent Financial Limit Zone A- 30 Lakh Zone B- 1. 50 Lakh for investment up to 2 Crore 2. 1 Crore for investment between 2 - 6 Crore 3. 1.5 Crore for investment > 6 Crore	Additional 5 percent incentive over and above with a cap of 5 Lakh INR for SC/ST, Women Entrepreneurs, Handicapped persons and Ex Servicemen
Captive Power Generating		Max. Incentive 30 percent with a Financial Limit 5 Lakh INR	Additional 5 percent incentive over and above with a cap of Rs. 0.75 Lakh to SC / ST, women entrepreneurs, Handicapped persons and Ex-service men
Interest Subsidy	Given to financial Institutions The subsidy shall be limited to a sum of Rs 1 Lakh per annum. The applicable period is zone A: 5 years zone B: 7 years The start of period for calculation is date of commercial operation.	50 percent	
Employment Generation (towards Contributory Group Insurance Scheme (CGIS) premium)	Applicable to tourism units which employ a minimum of 50 workers and at least 30 percent of the workforce should be from Jharkhand.	Govt. will pay the statutory 50 percent of the CGIS premium on behalf of employer against each such worker for 5 Years	
Airline Operator (towards assured load factor)	Airline companies, which start new airlines services within the State of Jharkhand connecting various destinations	A guaranteed load factor (Total seat capacity of aircraft) of minimum 50% during the 1st year.	
New Integrated Multiplex	Multiplex Complex having at least two cinema halls with total minimum capacity of 300 seats, set up in an area of 4000 square meters or above with minimum	100% entertainment tax exemption for first five years for new and existing cinema halls.	

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	investment to the tune of Rs.12 crores consisting of cinema halls, restaurant, fast food outlets, video games 26 parlour, pubs, bowling alleys, health spa/centre and recreational activities will be given the status of Industry.	The above will be coupled with liberty to fix ticket rates by operator/owner.	
Film production (on entertainment tax within the State)	Film shot in the state (At least 25 percent of scenes of final point shot in the state)	Entertainment tax is free within the State	
Hotel Industry	New hotel Classified hotel and Restaurants with an investment of more than Rs. one crore.	Exempted from the luxury tax for a period of five (5) years from the date of commercial operation. No holding tax	
Amusement Park	New Amusement Park	No holding tax for amusement park with an investment of more than Rs. one crore.	