



## Incentives Details

### 1. Incentives under Industrial Investment Policy 2019

S.No.	Incentives	Details
1	Subsidy for Preparation of Detailed Project Report	<b>MSME</b> Reimbursement of 50% of expenditure incurred towards preparation of DPR as <ul style="list-style-type: none"><li>• <b>Micro enterprises:</b> INR 20, 000</li><li>• <b>Small enterprises:</b> INR 50,000</li><li>• <b>Medium enterprises:</b> INR 1,00,000</li></ul>
2	Incentives related to allotment of land and Industrial Sheds	<b>MSME</b> <ul style="list-style-type: none"><li>• Concession of 50%, 60% &amp; 70% of rate/premium fixed for land or industrial sheds in category A, B and C areas respectively</li><li>• <b>Easy Payment schedule of land/shed</b> 12% of the premium of land/ shed shall be realized before handing over of possession and balance in 8 equal annual interest free instalments</li></ul> <b>Large Enterprises</b> <ul style="list-style-type: none"><li>• Concession of 25%, 45% &amp; 65% of rate/premium fixed for land in category A, B and C areas respectively</li><li>• <b>Easy Payment schedule of land/shed</b> 15% of the premium of land shall be realized before handing over of possession and balance in 5 equal annual interest free instalments</li></ul> <b>Anchor Enterprises</b> <ul style="list-style-type: none"><li>• Concession of 50%, 60% &amp; 75% of rate/premium fixed for land in category A, B and C areas respectively</li><li>• <b>Easy Payment schedule of land/shed</b> 12% of the premium of land/ shed shall be realized before handing over of possession and balance in 8 equal annual interest free instalments</li></ul>
3	Exemption on Stamp Duty and Registration Fee	<b>MSME</b> @ 50%, 30% & 10% of applicable rates would be charged in Category 'A', 'B' & 'C' areas <b>Large Enterprises</b> @ 50%, 30% & 20% of applicable rates would be charged in Category 'A', 'B' & 'C' areas <b>Anchor Enterprises</b>



		@ 50%, 30% & 20% of applicable rates would be charged in Category 'A', 'B' & 'C' areas
4	<b>Exemption on Change in Land Use Fee</b>	<b>MSME &amp; Large Enterprises</b> 100% exemption from the payment of Change in Land Use fee in category B and C areas respectively
5	<b>Interest Subvention</b>	<b>MSME</b> @ 3% on term loan subject to a maximum of INR 2 lakhs, INR 4 lakhs and INR 6 lakhs per annum for 3 years in Category A, B & C areas respectively  <b>Large Enterprises</b> @ 3% on term loan subject to a maximum of INR 10 lakhs, INR 15 lakhs and INR 20 lakhs per annum for 3 years in Category A, B & C areas respectively
6	<b>Assistance for Transportation of Plant and Machinery</b>	<b>MSME</b> Reimbursement of 50% of cost incurred on inland carriage and inland transit insurance of Plant and Machinery subject to maximum of INR 2 lakhs per enterprise in Category 'A' area and INR 3 lakhs in Category 'B' & 'C' areas
7	<b>Transport Subsidy (Transportation of raw materials &amp; finished products in Category B and C areas)</b>	<b>MSME</b> <ul style="list-style-type: none"> <li>• Reimbursement of actual expenditure incurred within the state or 3% of annual turnover, up to INR 10 lakhs per annum for 3 years (Enterprises in category B area)</li> <li>• Reimbursement of actual expenditure incurred within the state or 5% of annual turnover, up to INR 10 lakhs per annum for 5 years (Enterprises in category C area)</li> </ul> <b>Large Enterprises</b> <ul style="list-style-type: none"> <li>• Reimbursement of actual expenditure incurred within the state or 3% of annual turnover, up to INR 20 lakhs per annum for 3 years (Enterprises in category B area)</li> <li>• Reimbursement of actual expenditure incurred within the state or 5% of annual turnover, up to INR 30 lakhs per annum for 5 years (Enterprises in category C area)</li> </ul> <b>Anchor Enterprises</b> <ul style="list-style-type: none"> <li>• Reimbursement of actual expenditure incurred within the state or 5% of annual turnover, up to INR 30 lakhs per annum for 5 years</li> </ul>
8	<b>Assistance for access to Technology, Competitiveness, Innovation and Quality Certification</b>	<b>MSME</b> Reimbursement of 50% of expenses incurred for the setting up in house testing facilities and equipment up to INR 5 Lakhs per enterprise



9	<b>Assistance to encourage water conservation; compliances of Environment, Health and Safety Standards</b>	<p><b>MSME</b></p> <ul style="list-style-type: none"> <li>• Reimbursement of 25% of expenditure incurred for purchase of P&amp;M for setting up Effluent Treatment Plant &amp; Rainwater Harvesting System up to INR 2 lakhs</li> <li>• Reimbursement of 50% of Power Tariff paid for running ETP for 3 years up to INR 1 lakh per annum</li> </ul>
10	<b>Net SGST Reimbursement</b>	<p><b>MSME</b> Reimbursement of 50%,80%,90% of Net SGST paid for 7 years up to 80% of Fixed Capital Investment in Category A, B and C areas respectively</p> <p><b>Large Enterprises</b> Reimbursement of 50%,70%,80% of Net SGST paid for 5 years up to 80% of Fixed Capital Investment in Category A, B and C areas respectively</p> <p><b>Anchor Enterprises</b> Reimbursement of 100% of Net SGST paid for 7 years up to 80% of Fixed Capital Investment</p>
11	<b>Access to Finance for MSMEs</b>	<p><b>MSME</b> Reimbursement of 50% of expenses incurred on floating Public Issue for raising funds through National Stock Exchange (NSE) dedicated platform for SME's including cost of registration with National Stock Exchange in case funds so raised are utilized for the setting up or expansion of eligible enterprise(s) within the State, subject to maximum of INR 10 lakhs per enterprise</p>
12	<b>Incentive to encourage employment of Bonafide Himachali</b>	Giving employment to Bonafide Himachlies over and above 80% on regular basis would be eligible for incentive of INR 1000 per month per additional employment generated over and above of 50 Bonafide Himachlies for ten years from the date of production
13	<b>Assistance for Patent Filing and use of green fuel</b>	<ul style="list-style-type: none"> <li>• Reimbursement of INR 10 lakhs or 75% of expenditure incurred/charges paid to patent</li> <li>• Reimbursement of 50% of cost incurred within the factory premises to fuel manufacturing process with gas/ solar power or to use it as an alternate power backup, subject to maximum of INR 3 lakhs per enterprise</li> </ul>
14	<b>Incentives to EOUs for Promotion of Export</b>	<ul style="list-style-type: none"> <li>• Reimbursement of cost incurred for shipment of export samples from the port/ container depot to the port of destination up to INR 1 lakh per Enterprise</li> <li>• Reimbursement of 50% of the cost incurred on publishing export marketing brochures/ product literature and participating in the relevant overseas trade fairs approved by the Government</li> </ul>



		of India/State Government up to INR 3 lakh per Enterprise
15	<b>Electricity Duty</b>	<ul style="list-style-type: none"> <li>• Extra High Tension (EHT) category consumers (supply voltage exceeding 33 KVA) - 7% for five years</li> <li>• Large Industrial Consumers (with connected demand above 100 KW and supply voltage not exceeding 33 KVA) - 5% for five years</li> <li>• Medium Industrial Consumer (with connected demand between 51 to 100 KVA) - 3% for five years</li> <li>• Small Industries Consumers (with connected demand upto 50 KVA) - 1% for five years</li> <li>• All Industrial consumers including EHT category consumers which employ more than 300 Himachlies - 1% for five years</li> </ul>
16	<b>Electricity Charges</b>	<ul style="list-style-type: none"> <li>• Eligible enterprises would be charged energy charges 15% lower than the approved energy charges for the respective category for a period of 3 years.</li> </ul>
17	<b>Creation and up gradation of Industrial Infrastructure by private investors</b>	<ul style="list-style-type: none"> <li>• Capital Infrastructure Subsidy for Industrial parks @ 25%, 40% &amp; 50% subject to maximum of INR 15 Crore, INR 20 Crore &amp; INR 25 Crore in Category A, B &amp; C areas respectively</li> <li>• Capital Infrastructure Subsidy for Sector Specific / Theme Parks in Agro, Herbal, Knowledge, Food, IT, ITeS and Electronics System Design and Manufacturing, Pharma, Textile Park or any other sector @ 40% subject to maximum of INR 10 Crore, INR 15 Crore &amp; INR 20 Crore set up in Category A, B &amp; C areas respectively</li> </ul>

## 2. State Food Mission

S.No.	Scheme	Details
1	<b>Technology Up-gradation / Establishment / Modernization of FPIs</b>	Rebate @ 33.33 %, Max. limit: INR 75 lakh
2	<b>Cold Chain for Non-Horticulture Products</b>	Rebate 50%, Max. INR 5 Crore Interest Subvention @ 7% for 7 year
3	<b>Creating primary Processing Centers / Collection Centers in Rural areas</b>	Rebate @ 75%, Max. INR 2.5 Crore
4	<b>Modernization of Meat Shops</b>	Rebate @ 75%, Max. INR 5 lakh
5	<b>Reefer Vehicles</b>	Rebate @ 50%, Max. INR 50 lakh



### 3. Incentives under Central Government Schemes

#### 3.1 Industrial Development Scheme (IDS)

S.No.	Incentives	Details
1	Central Capital Investment Incentive	@ 30% of the investment in plant and machinery up to INR 5 crore
2	Central Comprehensive Insurance Incentive	100% insurance premium on insurance of building and Plant & Machinery for 5 years

#### 3.2 Pradhan Mantri Kisan Sampada Yojna

S.No.	Scheme	Details
1	Scheme for Mega Food Park	@ 50%-75%, max. INR 50 crore
2	Scheme for cold chain & value infrastructure	@ 50%-75%, max. INR 10 crore
3	Scheme for creation of Food processing & preservation capabilities	@ 50% max. INR 5 crore
4	Scheme for Infrastructure for Agro Processing cluster	@ 50%, max. INR 10 crore



## 4. Incentives under IT, ITeS, ESDM Policy 2019

S.No.	Incentives	Details
1	<b>Subsidy for Preparation of Detailed Project Report</b>	Reimbursement of 50% of expenditure incurred towards preparation of DPR up to INR 1 lakh
2	<b>Lease Rental Subsidy</b>	<p><b><u>IT, ITeS Enterprises</u></b>            @ 75% for 1<sup>st</sup> year up to INR 15 lakhs            @ 50% for 2<sup>nd</sup> year up to INR 10 lakhs            @ 25% for 3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> year up to INR 5 lakhs</p> <p><b><u>ESDM Enterprises and Green Data Centres</u></b>            @ 85% for 1<sup>st</sup> year up to INR 20 lakhs            @ 60% for 2<sup>nd</sup> year up to INR 15 lakhs            @ 35% for 3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> year up to INR 10 lakhs</p>
3	<b>Capital Subsidy</b>	<p><b><u>IT, ITeS Enterprises</u></b>            @ 25% for Fixed Capital Investment, excluding the cost of land up to INR 1 Crore</p> <p><b><u>ESDM Enterprises and Green Data Centres</u></b>            @ 50% for Fixed Capital Investment, excluding the cost of land up to INR 2 Crore</p>
4	<b>Interest Subvention</b>	<p><b><u>IT, ITeS Enterprises</u></b>            @ 5% on term loan for 5 years up to INR 25 lakhs per annum)</p> <p><b><u>ESDM Enterprises and Green Data Centres</u></b>            @ 5% on term loan for 5 years up to INR 30 lakhs per annum</p>
5	<b>Net SGST Reimbursement</b>	Reimbursement of 100% of Net SGST paid for 7 years up to 100% of Fixed Capital Investment
6	<b>Exemption on Stamp Duty and Registration Fee</b>	100% exemption from the payment of Stamp Duty and Registration fee
7	<b>Exemption on Change in Land Use Fee</b>	100% exemption from the payment of Change in Land Use fee
8	<b>Assistance for Patent Filing</b>	<p><b><u>Domestic Patents</u></b>            75% of actual expenditure incurred up to INR 5 lakhs per patent for 5 patents</p> <p><b><u>International Patents</u></b>            100% of actual expenditure incurred up to INR 10 lakhs per patent for 5 patents</p>
9	<b>Assistance for Environment Protection</b>	<ul style="list-style-type: none"> <li>Reimbursement of 25% of expenditure incurred for purchase of P&amp;M for setting up Effluent Treatment Plant &amp; Rainwater Harvesting System up to INR 3 lakhs</li> <li>Reimbursement of 50% of Power Tariff paid for running ETP for 4 years up to INR 1 lakh per annum</li> </ul>
10		Reimbursement of 50% of expenses incurred for participation in International Trade fairs outside India



	<b>Market Development Support</b>	(twice per enterprise with upper ceiling of INR 5 lakhs per fair)
11	<b>Quality Certification</b>	Reimbursement of 50% of expenses incurred upto INR 7 lakhs per enterprise
12	<b>Assistance for Transportation of Plant and Machinery</b>	<b>ESDM Enterprises and Green Data Centres</b> Reimbursement of 50% of cost incurred in inland transit charges and inland transit insurance of Plant and Machinery up to INR 7 lakhs per enterprise
13	<b>Assistance for Setting up Co-Working Space</b>	<b>Reimbursement of Project Cost</b> Reimbursement of 50% of the project cost up to INR 20 lakhs <b>Lease Rental Subsidy</b> Eligible entities will be provided lease rental subsidy @ INR 10 per square feet per month, subject to a maximum of 25% of actual rent paid for 3 years
14	<b>Assistance for Setting up of Private IT, ITeS and ESDM Parks</b>	The private enterprises that intend to set up private IT, ITeS and ESDM parks will be eligible for incentives, facilities and concessions as provided to Sector-Specific / Theme Parks under the Himachal Pradesh Industrial Investment Policy - 2019
15	<b>Setting up of incubators for IT, ITeS and ESDM</b>	The Government will facilitate setting up of incubators in the private sector and financial support will be given under the "Chief Minister Startup / Innovation Projects / New Industrial Scheme", 2016



## 5. Incentives under Tourism Policy 2019

S.No.	Scheme	Details
1	<b>Capital Investment Subsidy</b>	<ul style="list-style-type: none"> <li>For establishing a new Tourism Unit or Existing Tourism unit with expansion with minimum investment of INR 5 crores (Applicable for Convention Centre/Hotel/ Resort/ Golf Resort/ Wellness Tourism Unit) would be eligible for 5% of Fixed Capital Investment with maximum ceiling up to subsidy INR 3 crore for investment in Category "A" area</li> <li>For establishing a new Tourism Unit or Existing Tourism unit with expansion with minimum investment of INR 20 lakhs (Applicable for Tented/ Huts Accommodation) would be eligible for 10% of Fixed Capital Investment with maximum ceiling up to subsidy INR 50 lakhs for investment in Category "A" and "B" areas</li> <li>For establishing a new Tourism Unit or Existing Tourism unit with expansion with minimum investment of INR 5 crores (Applicable for Adventure Tourism Projects/ Golf Resort/ Theme Parks/ Amusement Parks/ Sound and Light Show/ Laser Show/ Musical Fountain) would be eligible for 5% of Fixed Capital Investment with maximum ceiling up to subsidy INR 3 crore</li> </ul>
2	<b>Support in Infrastructure development, Facilitation in clearances/ necessary approvals</b>	<ul style="list-style-type: none"> <li>Financial support in construction/ development of approach road to all Eligible Tourism Units subject to maximum of 15% of the total cost of construction of approach road with maximum ceiling of INR 25 lakhs.</li> <li>Financial support in construction/ laying of water pipe line to all Eligible Tourism Units subject to maximum of 15% of the total cost of construction/ laying cost with maximum ceiling of INR 50 lakhs.</li> </ul>
3	<b>Incentives proposed for large enterprises in category 'A' area</b>	Large Enterprise having minimum investment of INR 10 crores in technical civil works or minimum INR 5 crores in plant and machinery would be eligible for reimbursement of 50% on Stamp Duty & Registration fee charges paid for investment in Category 'A' area.
4	<b>Additional Incentives for Himachal Bonafide Entrepreneurs</b>	<p>Himachal Bonafide Entrepreneurs having minimum investment of INR 10 crores in technical civil works or minimum INR 5 crores in plant and machinery would be eligible for following additional incentives:</p> <p>a) Reimbursement of 90% of the charges paid to the entrepreneur for preparation of DPR, subject to maximum of INR 1,00,000 for eligible Enterprises for category A areas.</p>





		b) Reimbursement of 70% on Stamp Duty & Registration fee charges paid for investment in Category 'A' area. The reimbursement would be provided on commercial operation
5	<b>Manpower Development</b>	<ul style="list-style-type: none"><li>An amount equal to 50% of the actual cost of training with an upper ceiling limit of INR 10,000/- per trainee will be reimbursed, subject to a maximum of INR 50,000 per unit for one training Programme in a single year.</li></ul>
6	<b>Support for Energy Audit:</b>	75% of the cost of carrying out Energy Audit, max. limit INR 5 Lakh
7	<b>Marketing and promotion</b>	25% of the space rent actually paid subject to a maximum of INR 15,000/- per national event or INR 50,000 per International event Applicable to one event in one financial year per unit.
8	<b>Annual excellence awards</b>	Excellence awards of ₹ 1 lakh each will be provided (a) Best Entrepreneur in Tourism (b) Best Lady Entrepreneur in Tourism (c) Best Start-up in Tourism (d) Most Innovative Tourism Project (e) Best ICT-enabled Tourism Project (f) Best-maintained Tourism Asset (Swachhta Puraskar) (g) Recognition to Hotels, Tour Operators, Agents, guides, adventure tour-operators, home-stays etc.



## 6. Incentives under AYUSH Policy 2019

S.No.	Scheme	Details
1	Lease Rental Subsidy	50% for 1 <sup>st</sup> year, max. limit INR 2 lakh 40% for 2 <sup>nd</sup> year, max. limit INR 1 lakh 25% for 3 <sup>rd</sup> , 4 <sup>th</sup> , 5 <sup>th</sup> , max limit INR 0.5 lakh
2	Capital Subsidy	25% of Fixed Capital Investment, max. limit INR 1 crore
3	Rebate on Stamp Duty	90%
4	Rebate on Registration fee	90%
5	Rebate for Change in Land Use	80%
6	Interest Subvention	4% on term loan max. limit INR 15 lakh per annum for 3 years
7	Net SGST Reimbursement	75% for a period of 7 years
8	Energy Audit Fee	75% of the cost of carrying out Energy Audit, max. limit INR 1 Lakh
9	Electricity tariff concession	Energy charges 15% lower than the approved energy charges for 3 years as per the Himachal Pradesh Industrial Investment Policy - 2019
10	Electricity Duty concessional Rate	3% for 5 years as per the Himachal Pradesh Industrial Investment Policy - 2019
11	Assistance to encourage Environment conservation	<ul style="list-style-type: none"><li>25% of expenditure incurred for the purchase of Plant &amp; Machinery / Equipment for setting up of Effluent Treatment Plant (ETP), max. limit INR 1 lakh for each of the facility namely ETP, SLWM or Rainwater Harvesting, max. limit INR 3 Lakh per enterprise</li><li>50% of Power Tariff paid for running of ETP, SLWM for a period of 3 years, max. limit INR 1 lakh per annum</li></ul>
12	Assistance to encourage women entrepreneurs	One-time assistance of INR 5 Lakh after 3 years of operations
13	Reimbursement for quality certification	One-time reimbursement of expenditure incurred on obtaining international/ National quality certification, max. limit INR 5 lakh
14	Recruitment Assistance	One-time recruitment assistance INR 10,000 per employee recruited, max. limit INR 0.5 Lakh per unit
15	Annual excellence awards	INR 1 Lakh for each category (a) AYUSH Health Resort (b) AYUSH Centres (c) Convalescence Centres



		(d) Standalone AYUSH Hospital (f) Herbal Garden
16	<b>Assistance for Setting up of Private Herbal Parks</b>	Capital Infrastructure Subsidy @ 40%, max. limit INR 10 Crore, INR 15 Crore & INR 20 Crore for parks set up in Category A, B & C areas respectively <b>as per the Himachal Pradesh Industrial Investment Policy - 2019</b>