"Investment Promotion Incentive Scheme for Tourism Units and Tourism Service Providers 2021-25".

Government of Gujarat
Industries and Mines Department
GR. No. PVS/102021/66/S
Sachivalaya, Gandhinagar.
Date: 29/08/2022

Read:

- Tourism Policy for the State of Gujarat GR No. TDC-102014-42226-S dated 24/09/2015 and TDC/102014/42226/Part File-2/S dated 31/07/2020
- Heritage Tourism Policy for the State of Gujarat GR. No HRT/102020/1354/S dated 08/10/2020

RESOLUTION

1. Preamble

The Travel and Tourism Industry is one of the crucial sectors driving socioeconomic growth in an economy, which is evident by the fact that it contributes around 10% to the global GDP, valuing close to USD 9 trillion. In terms of employment, the travel and tourism industry employed around 330 million people globally; which means 1 out of every 10 jobs globally was supported by travel and tourism industry. Over the past five years (2015-19), one in four of all net new jobs created across the world has been in travel & tourism¹, such is the potential of the travel and tourism industry to stimulate economic growth, create employment and business opportunities, and to bring social inclusiveness.

India ranks 10th among the 185 countries in terms of travel and tourism industry's total contribution to GDP in 2019. Globally, India is 3rd country that has

Report on Travel and Tourism-Global Economic Impact and Trends 2020, by World Travel and Tourism Council

showcased a higher travel and tourism industry GDP growth (~5%) than that of the global travel and tourism industry GDP growth (~3.5%)².

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 the tourists both natural and manmade, from World's tallest Statue-Statue of Unity, World's only home for Asiatic Lions-Gir Forest, Asia's 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 only white desert in the World-Rann of Kutch.

Such diversification and richness on many fronts have helped Gujarat to achieve a colossal growth in the total tourist footfall and make the state a favourable destination. In between FY 2012-13 and FY 2019-20, the state has experienced a whopping 10% CAGR in total tourist footfall³. Gujarat ranked 12th in terms of total Foreign Tourist Visitor (FTV) arrivals and 9th in terms of total Domestic Tourist Visitors (DTV) arrivals in 2019⁴.

The State Government has identified Tourism as one of the key sectors for socioeconomic 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. This policy embraces imperative strategies like tourist-centric approach-Atithi Devo Bhava, Vocal for Local, and sustainable practice in the allied sectors.

To promote the socio-economic growth, the State Government has implemented several reforms for improving and easing the environment for doing business. The State Government is continuously implementing reforms to further improve its "Ease of doing business" quotient.

The Tourism Policy for the State of Gujarat 2015-2020 was in operation till 31.03.2020 and was further extended up to 31.12.2020 for registered projects. In view of foregoing, introducing a New Tourism Policy for the tourism sector was under active consideration of the State Government. After detailed deliberations and consultations with the concerned State Administrative Departments and

²Report on Travel and Tourism-Global Economic Impact and Trends 2020, by World Travel and Tourism Council

³ Internal calculation based on GITCO reports

Ministry Of Tourism | Government of India. https://tourism.gov.in/sites/default/files/2020-08/Figures.pdf as on 30th June 2022

various stakeholders, the State Government is pleased to announce the Gujarat Tourism Policy 2021-25 as under:

2. Vision, Mission and Objectives

2.1. Vision

Positioning Gujarat as the Foremost Tourist Destination in India by developing it in a Sustainable, Responsible, and Inclusive manner, with focus on attracting Investment leading to creation of Livelihood opportunities.

2.2. Mission

- a) Significantly augment tourist footfall in Gujarat by providing better facilities and enhanced experience to visitors;
- b) Create new avenues for livelihood;
- c) Sustainability and inclusiveness to be pivot for tourism led economic growth;
- d) To promote balanced regional development and diversification of tourism offerings given the inherent strengths of Gujarat; and
- e) To create an enabling ecosystem for investors and other tourism stakeholders.

2.3. Objectives

- (a) To become one of the leading States in India in terms of tourist footfall;
- (b) Double the employment in tourism sector;
- (c) Encourage adoption of sustainability standards for existing and new Tourism Projects;
- (d) To increase tourism sector contribution in GSDP;
- (e) Ensure the benefits of the developments are percolated to local community;
- (f) Position Gujarat as one of the leading MICE destinations in India;
- (g) Introduce innovative tourism products & offerings to ensure round the year tourism;
- (h) Walk the path of 'Aatmanirbhar' and 'Vocal for Local' principles to maximize benefits;
- Encourage accreditation to all the key service providers within the State and create an exhaustive database; and

 Streamline investment facilitation for encouraging investments in the tourism sector.

3. Strategies

3.1. Towards Sustainability

To reduce the tourism sector carbon footprint with the positive growth of the sector, shifting gears to encourage investments in green (energy efficient) buildings, low carbon transport systems and such sustainable measures is the need of the hour.

Gujarat has already taken several steps towards sustainable development inclusive of adopting the "Sustainable Tourism Criteria for India" laid down by the Ministry of Tourism (MoT), Government of India, and by undertaking concerted activities under "Swachh Bharat" and "Swachh Gujarat". Taking a step further, the Gujarat Tourism Policy 2021-25 now encourages and incentivizes:

- · Adoption of E-Vehicles by Tourism Service Providers;
- Tourism Projects obtaining Green Building or Sustainability Certification under IGBC or GRIHA or LEED or any such international accreditation/ certification;
- · Setting up of E-Vehicle charging stations by the Tourism Projects;
- Obtaining GSTC certification.

3.2. Tourist-Centric Approach- Atithi Devo Bhava

"Atithi Devo Bhava" is the core mantra of India's hospitality sector and Gujarat is known for warm hospitality across the world. The Gujarat Tourism Policy 2021-25 strives to take more steps for ensuring a safe, hygienic, comfortable, and hassle-free experience to the tourists. Promoting "Ease of Travel" through digital interventions. The Digital interventions shall be promoted in facilitating digital payments, booking tickets at monuments and public transport. Apart from allowing discounts for foreign tourists.

3.3. Vocal for Local- Promoting unique and lesser known products

"Vocal for Local", is the key focus area of Gujarat Tourism Policy 2021-25 intends to promote unique and lesser explored products that exhibits Gujarat's art and culture. An integrated approach will be adopted to further increase the visibility of indigenous products and truly walk the path of "Vocal for Local".

3.4. Augmenting Tourist Infrastructure

Augmenting tourist infrastructure would be one of the key focus areas for the State tourism department to position Gujarat as the foremost tourist destinations in India. The State Tourism Department would work in tandem with the other concerned authorities and departments on the following areas:

- Encouragement for development of facilities and services required for tourist reception including but not limited to, hotels, convention centres, wayside amenities, commercial places, and such tourist facilities as and when decided by the State Tourism Department.
- Granting additional financial support for tourism infrastructure development at identified High Priority Tourism Destinations.
- Upgradation and/or development of the tourism infrastructure within the vicinity of major tourist destinations. Standard hygiene and sanitation facilities to be developed on PPP mode on the National/State Highways connecting the tourism destinations.
- Leveraging various Central Government's schemes and assistance for tourism infrastructure development.

3.5. A boost to Service Sector

Tourism is deemed as one of the dynamic sectors globally owing to its seasonal and cyclic nature, along with diverse base of customers. To turn this dynamism into an opportunity, the State Tourism Department is extending support to the entire ecosystem of tourism sector including Hotels / Resorts, Wellness Resorts, Convention Centers, Theme Parks, Tour Operators, Tourist Guides and Other Tourism Service Providers to create direct and indirect job opportunities.

3.6. Ease of Doing Business

An inevitable aspect for achieving the stated vision would be creation of an investor friendly conducive environment. Ease of doing business would be necessary that addresses investors' concerns in a timely manner, strives to streamline procedures and creates the possibility of effective and smooth implementation of the policy aspects. The State Tourism Department would work towards the following aspects to facilitate ease in doing business:

- Strengthening institutional framework and mechanism for timely implementation and clearance of various policy aspects;
- Business process re-engineering to simplify existing processes and reduce turnaround time;

- Development of required online application and institutional mechanism for tourism related licenses and renewals;
- Development of one-stop information on approvals required and their status for setting up Tourism Projects in Gujarat;
- Strengthening partnerships with Central Government, other State Governments, and private stakeholders of the tourism industry; and
- Ensuring coordination amongst all the concerned State Government departments.

4. Tourism Products and Offerings:

To become one of the leading destinations among foreign and domestic tourist prioritizing the inclusive and sustainable development, broad basing of the existing tourism to curtail the seasonality in tourist arrivals through development of diverse tourism products and tourism support infrastructure facilities such as civic amenities, accommodation and other tourism infrastructure is the main stay of this tourism policy. Tourism Policy will focus on holistic development and encourage private development of tourism assets and services of world class to create economic opportunity. The major themes of tourism product development are:

- i. Adventure and Wildlife Tourism
- ii. Caravan / Campervan / Camping Van Tourism
- iii. River Cruise Tourism
- iv. Medical and Wellness Tourism
- v. MICE Tourism
- vi. Religious/Spiritual Tourism
- vii. Rural Based Experience Tourism
- viii. Cinematic Tourism
 - ix. Others Tourism Products and Offerings: Any tourism related products / offerings may be included under this policy after approval from State Level Empowered Committee (SLEC) for financial assistance.

5. Operative Period of the Policy

5.1. Operative Period

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

5.2 Applicability of Tourism Policies:

 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 01/01/2021 shall be considered eligible under Tourism Policy 2021-25.

If, any project which 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.

ii. 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 of this GR shall be eligible for the incentive as per provisions of tourism policy 2015-20.

6. Definitions

6.1. 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.

6.2. Capital Investment

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

6.3. 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.

6.4. 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;
- 1) Tourism and Hospitality Training Institute; and
- m) Other Tourism Project, as approved by SLEC from time to time.

6.4.1. 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.

6.4.2. 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.

6.4.3. 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.

6.4.4. Hotel / Resort

"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 ₹ 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.

6.4.5. Wellness Resort

"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:

- i. Accommodation;
- ii. Landscaped green open spaces; and
- iii. 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.

6.4.6. Apartment Hotel

"Apartment Hotel" means a New or Expansion of existing "Apartment Hotel" Project. The minimum Capital Investment should be of ₹ 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.

6.4.7. Tented Accommodation

"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 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.

6.4.8. Container Accommodation

"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.

6.4.9. Bhunga/ Cottage/ Log Hut

"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.

6.4.10. Houseboat

"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:

- One double bedroom;
- · At least one washroom; and
- Kitchen and dining area.

6.4.11. Motel

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

6.4.12. Wayside Amenities

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

6.4.13. Theme Park/ Amusement Park and Integrated Tourism Destination Theme Park:

i. "Theme park" means a recreational tourism project either a New or Expansion having facilities including but not limited to amusement rides / adventure rides/ water rides and accommodation units etc. All such theme park shall obtain prior approval from the SLIC and shall make a minimum Capital Investment of ₹ 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.

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

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

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

6.4.14. Convention Centre

"Convention Centre" means a New Tourism Project having facilities to hold Meetings, Corporate events, Convocations, and Exhibitions with one hall with 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 Ministry of Tourism Government of India as per guidelines issued from time to time.

6.4.15. Tourism & Hospitality Training Institute

"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.

6.4.16. Other Tourism Project

"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.

6.5. E-Vehicle

"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.

6.6. Public Charging Station

"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.

6.7. Caravan / Campervan / Campingvan

"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:

- Seats and table;
- Sleeping accommodation for at least two persons which may be converted from the seats;
- Washroom facilities;
- · Cooking facilities; and
- Storage facilities

Such Caravan / Campervan / Campingvan 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.

6.8. River Cruise

"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:

- Capacity to host a minimum of 25 passengers + Crew members
- · 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.

6.9. Homestay Establishment

"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.

6.10. Heritage Tourism Unit

"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.

6.11. Tourism Service Providers:

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;

- i. Register with Commissioner of Tourism, Government of Gujarat; and
- Obtain Recognition and Operating Licenses from competent Authority/ Departments as applicable.
- Not shift assets such as Caravan/Campervan/Campingvan/E-Vehicle/ River Cruise outside Gujarat on permanent basis after availing incentive.
- 6.11.1. "New Tourism Service Provider" means any individua or entity registered in Gujarat on or after 1st January 2021 under relevant acts and engaged in providing tourism related services.

6.11.2. Tour Operator

"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:

- Tour Operators making required arrangements for domestic tourists / foreign tourists visiting Gujarat;
- 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
- Tour Operators making 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.

6.11.3. Adventure Tour Operator

"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.

6.11.4. Caravan / Campervan / Campingvan Tour Operator

"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. Minimum required facilities for Caravan/Campervan/Campingvan shall be specified in Tourism Policy (2021-25) Guidelines to be issued by CoT.

6.11.5. River Cruise Operator

"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.

6.11.6. Travel Agent

"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 Commissioner of Tourism, Government of Gujarat.

6.12. Tourism Service Provider (Medical / Wellness)

"Tourism Service Provider (Medical / Wellness)" means eligible entities engaged in providing Medical & Wellness Tourism Services and having 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.

6.13. Other Tourism Service Provider

"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.

6.14. Tourist Guide

"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.

6.15. Rural Tourism Fair Organizer

"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 an all-inclusive annual fairs and festivals for showcasing indigenous rural culture, handlooms, arts, handicrafts, Khadi, etc. in Gujarat.

6.16. MICE Event Organizer

"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.

6.17. Foreign Tourist

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).

6.18. Eligible Capital Investment

"Eligible Capital Investment" means Capital Investment eligible for availing capital subsidy.

The following indicative broad heads of investments shall be considered eligible under Eligible Capital Investment for availing incentives under this policy:

- i. New building construction and other associated construction;
 - a. If any Tourism Project or Tourism Service Provider aiming to avail benefits under this policy have constructed the building either itself or got it constructed on contract by a third party during Operative Period of the Policy, then such Capital Investment made on the building will be eligible;
- ii. Plant and machinery, equipment necessary for the Tourism Project;
- Battery Operated Vehicle such as golf cart / golf buggy / club cart, etc. will be eligible, subject to a limit of five vehicles;
- Electrification, Air-conditioning and utilities;
- v. Internal infrastructure and last mile connectivity; and
- vi. Design know-how, technology transfer, patented technology and consultancy charges, within a maximum of 3% of the Eligible Capital Investment (Applicable only to Theme Park).

The further details regarding above investment heads shall be specified in the Operational Guidelines of the Tourism Policy 2021-25 to be issued by CoT.

6.19. Non-Eligible Capital Investment

The following heads of investments in respect of the Tourism Project shall not be eligible for incentives under this policy:

- · Working Capital margin;
- Pre-operative and preliminary expenses;
- Second-hand plant and machinery purchased or shifted from within or outside country;
- · Interest capitalized;
- · Consumables, inventories for maintenance or repairs;
- · Vehicles, furniture and fixtures, cutlery, crockery, and utensils,

- Cost of land and land development required for setting up the Tourism Project;
- Any construction, other than dedicated Tourism Project i.e., shops, flats, offices, etc. meant for sale / lease / rent and not meant for the Tourism Project will not be considered eligible even if constructed by the Project proponent. However, if any utility shop(s) which is a core part of any Tourism Project or as may be required as per the relevant guidelines issued by Ministry of Tourism, Government of India or Commissioner of Tourism, Government of Gujarat shall be considered eligible.

6.20. Date of Commencement of Commercial Operations

"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.

6.21. Extended Time Period for Project Completion

The Capital Investment made during the extended time period shall be considered eligible investment as below:

Project Outlay	Extended time period for Project completion	
Capital Investment up to ₹ 100 Cr.	Must Commence full Commercial Operation on or before last date of Policy Period.	
Capital Investment between ₹ 101 Cr. to ₹250 Cr.	Must Commence Commercial Operation partially during the policy period and complete project within 06 months from the last date of Policy Period.	
Capital Investment between ₹ 251 Cr to ₹ 500 Cr.	Must Commence Commercial Operation partially during the policy period and complete project within 12 months from the last date of Policy Period.	
Capital Investment up to ₹ 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.	

7. Tourism Excellence Awards

Tourism Excellence Awards will be given every year under the Policy for recognition of excellence in tourism products and services and also for the contribution to the growth of the tourism sector in Gujarat. Categories of awards are as per Annexure-B. The winner will be duly recognized for their exemplary performance.

Procedure

- The committee in chairmanship of Principal Secretary / Secretary (Tourism)
 comprising of Commissioner of Tourism (CoT) & MD (TCGL) and other three
 members (to be invited by MD, TCGL) including Chamber of Commerce or
 Associations representing hospitality sector may select winners for Tourism
 Excellence Awards.
- The application form and procedure to invite applications and recommend winners shall be specified as in Tourism Policy (2021-25) Guidelines to be issued by CoT.
- The winner in any category will not be repeated in the same category during the Operative Period of the Policy.
- SLIC may from time to time identify various categories to be included in the Annual Tourism Awards.

8. Incentives

8.1. Quantum of Capital subsidy to Tourism Units

S. No.	Eligible Tourism Units	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%

S. No.	Eligible Tourism Units	As a Percentage of the Eligible Capital Investment	
3	For Purchase of Caravan or Campervan or Campingvan. Maximum 3 Vehicle per applicant.	15% or ₹ 10.00 Lakh per Vehicle, whichever is lower	
4	For purchase of Adventure Tourism Equipments	15 % or ₹ 15.00 Lakh, whichever is lower,	
5	For purchase of River Cruiser/ Boat 15 % or ₹ 25.00 Laki River Cruiser, which lower		
6	For purchase of commercial E-Vehicle (2 / 3 / 4-wheeler) only in High Priority Destinations	15% or ₹ 2.00 Lakh per E- Vehicle, whichever is lower,	
7	For Establishing Public Charging Station	25% or ₹ 10.00 Lakh per PCS, whichever is lower	

8.2. Financial Assistance for Sustainable Certification:

S. No.	Eligible Tourism Units & Service Providers	Financial Assistance	
1	For Green Building Certification to Tourism Projects/Units	50% of the certification fees paid or ₹ 10.00 Lakh, whichever is lower	
2	For Global Sustainable Tourism Certification to Tourism Projects/ Service Providers	50% of the certification fees paid or ₹ 5.00 Lakh, whichever is lower	

8.3. Land on Lease: if required, Land on Lease will be provided wherever the land bank is available at the disposal of Commissionerate of Tourism for the setting up of the Theme Park and Convention Centre with investment value of more than INR 500cr., after due approval from SLEC. In-case of required land is not available at the disposal of Commissioner of Tourism, the Revenue Department shall be consulted for land allocation.

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

8.4. Exemption of Electricity Duty and reimbursement of Stamp Duty & Registration Fee

- 100% exemption from electricity duty for a period of 5 years (applicable only to New Tourism Projects).
- 100% reimbursement of stamp duty and registration fee shall be provided to New Tourism Units.

8.5. Quantum of Interest Subsidy to New Entrepreneurs for establishing New Offices:

 For 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 state shall be eligible for interest subsidy as under;

S. No.	Eligible Tourism Units & Service Providers	Interest Subsidy
	Tour Operator / Adventure Tour Operator / Caravan / Campervan / Campingvan Tour Operator / River Cruise Operator / Travel Agent (Only for new entrepreneurs)	Interest subsidy @ 5% on the eligible term loan disbursed or ₹ 3 Lakh per annum for 5 years period, whichever is lower in Municipal Corporation Areas
1		Interest subsidy @ 7% on the eligible term loan disbursed or ₹ 5 Lakh per annum for 5 years period, whichever is lower in other than Municipal Corporation Areas

8.6. Financial Assistance for Market Research

O Up to ₹ 5.00 Lakh Per Year Per Applicant shall be provided to Recognized Tour Operator/ Trade Association or Hotel Associations / Chamber of Commerce for conducting Market Research as per subject approved by Commissioner of Tourism (CoT). Prior approval from CoT subject of Market Research is necessary.

8.7. Market Development Assistance:

O Hotel/Resort/Wellness Resort/Convention Centre/Tourism Service Provider /Heritage Hotel/Homestay Establishment/ and Tourism Service Providers registered with CoT shall be eligible for Market Development Assistance to participate in Travel and Tourism related exhibitions and tradeshows maximum 5 events during the Operative Period of the Policy as below:

a) For Participating in Exhibition and Travel Tourism Show in India:

S. No.	For Participation in	Quantum of Financial Assistance
1	National / International level exhibition within Gujarat	50% of the space rent or ₹ 30,000 per event, Whichever is lower
2	National / International level exhibition outside Gujarat	75% of the space rent or ₹ 1.00 Lakh per event, whichever is lower
3	For participation international level exhibition outside Gujarat	75% of the space rent or ₹ 2.00 Lakh per event, whichever is lower

b) For Participating in Exhibition and Travel Tourism Show in abroad:

S. No.	Eligible for	Quantum of Financial Assistance
1	Space rent and economy airfare for round trip for one person	 i. 60% of the space rent or ₹ 5.00 Lakh per event, whichever is lower ii. ₹ 40,000 (exclusive of taxes) per event as airfare reimbursement

8.8. Financial Assistance for Organizing Fairs & MICE Events:

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

8.9. Payroll Assistance:

 Payroll Assistance shall be provided to Hotel / Resort / Wellness Resort / Heritage Hotel / Tourism Service Providers for appointing Tour Guides. Up to 5 Tourist Guides for Tourism Service Provider, and 2 Tourist Guides for Hotel / Resort / Wellness Resort / Heritage Hotels, for a period of 5 years as below:

S. No.	Eligibility Criteria	Amount of Financial Assistance
1	Tourist Guide is Gujarat Domiciled. Tourist Guide must know at least one foreign language, certified by CoT & must be deployed at ASI and State ASI sites only	Guide

8.10. E-vouchers / Gujarat Tourism Card:

- o Total benefit up to ₹ 20,000 per Foreign Tourist in form of Discount on stay at CoT registered Hotels / Resorts and purchase from Garvi Gurjari during the entire travel period shall be provided as below:
 - i. 5% discount on stay at CoT registered Hotels / Resorts;
 - ii. 10% on purchase of products from Garvi Gurjari;
 - iii. Online Tourism Vouchers (free heritage walk, visit to Gandhi Ashram, etc.)

9. Implementation Mechanism

9.1. Institutional committees

- 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 monitoring 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.

9.1.1. 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 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 above ₹ 50 crore or above;
- iii. Approval of Tourism Projects where land is to be given on lease by the Government; and
- iv. 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
- v. Inclusion of any new Tourism Project / Tourism Service Provider and inclusion/exclusion of destinations in High Priority Destination from time to time.

9.1.2. State Level Implementation Committee

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;
- ii. Address and streamline procedures during the Operative Period of the Policy;
- Recommendations to SLEC for any modification in the policy;
- iv. Approval of all the Tourism Projects upto Capital Investment of ₹ 50 Crore;
- v. Supervise and guide the Commissioner of Tourism (CoT), Government of Gujarat for administering and implementation of the policy; and

9.1.3. Policy Implementation Unit

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

10. Procedure

Procedure for the registration, prior approval, application for sanction of incentives, application for claim of sanctioned incentives and other conditions to be observed for claiming incentives under this policy are as follows:

10.1. Registration

The Tourism Projects seeking benefits under this policy would be required to register with the Commissioner of Tourism (CoT) in the format to be prescribed

in the Operational Guidelines of Tourism Policy 2021-25, along with submission of the following necessary documents before the Date of Commencement of Commercial Operations:

- · Proof of legal possession of land;
- · Copy of Non-Agriculture order for Tourism Project purpose;
- · Proof of constitution of legal entity;
- Project Report; and
- · Consent to Establish (CTE) from GPCB, if applicable.
- i. Application for registration must be submitted online.
- ii. Obtaining registration for either setting up a New Tourism Project or Expansion of Tourism Project would be also valid for submission of application for following incentives:
 - a) For purchase of E-Vehicle;
 - b) For purchase of Caravan / Campervan / Campingvan;
 - c) For purchase of River Cruise;
 - d) For purchase of Adventure Tourism Equipment;
 - e) For payroll incentives;
 - Exemption from electricity duty;
 - g) Reimbursement for Stamp duty / Registration fee;
 - h) For setting up first new office; and
 - i) For setting up Public Charging Station

However, mere registration with CoT does not mean approval for a grant of financial assistance or incentives under this policy.

10.2. Prior approval

The beneficiaries seeking benefits under the following purpose under this policy would be required to take prior approval from the Commissioner of Tourism (CoT).

- a) For market research studies pertaining to tourism industry;
- b) For organizing MICE events;
- c) For organizing rural tourism fairs; and

d) For marketing and promotion

10.3. Application for claim of sanctioned incentives

- The applicant shall submit the application for sanctioning of benefits under this policy in the prescribed format along with the necessary documents within 180 days from the Date of Commencement of Commercial Operations.
- ii. The Commissioner of Tourism (CoT) may allow the additional time period up to six months for document completion after satisfying the cause of delay. However, the SLIC may grant additional time period in addition to the six months allowed by the CoT for document completion, if satisfies with the cause of delay.
- tii. The disbursement of all the incentives will be granted by CoT or as decided by Government from time to time.
- iv. Detailed process shall be specified in the Operational Guidelines of Tourism Policy (2021-25) to be issued by CoT.

11. General conditions

- To avail incentives under this policy, the Tourism Project must have legal possession (lease or ownership) of land.
- Tourism Project availing benefits under this policy shall commence full or Partial commercial operations during the Operative Period of the Policy.
- iii. The assets acquired and paid during the Operative Period and extended time period of the Policy will be eligible for calculation of Investment.
- iv. Any civil construction made for the Tourism Project should be certified by Chartered Civil Engineer certifying its present value and residual life of the said construction.
- v. Commercial Tourism Projects setup by State/Central PSU or Board/ Corporation shall also be eligible. However, the amount of the budgetary support from State/Central Government/Local bodies shall not be considered as an eligible investment.
- vi. 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.

- vii. 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. Beneficiary can avail benefit under such schemes of Government of India, if any.
- viii. The Beneficiary shall be required to submit a list of persons employed and such other information as required for verification.
 - ix. The sum total of the Capital Subsidy, Reimbursement, Exemptions and Concession and other financial assistance as defined under this policy shall not exceed the Eligible Capital Investment.
 - x. The sum total of the subsidies availed from Government of India and / or Government of Gujarat shall not exceed the total Capital Investment.
 - xi. The Beneficiary seeking benefits under this policy will have to make a declaration regarding availing Capital / Interest Subsidy or any other financial assistance for the same project from Government of India or the Government of Gujarat under this policy or any other Policy / Scheme. Non-declaration or false or misleading declaration would render the Beneficiary liable to disqualification leading to discontinuation of the benefits, subsequent blacklisting, and necessary legal action.
- xii. All the Beneficiaries seeking benefits shall remain in operation continuously for at least five years after the Date of Commencement of Commercial Operations. However, in cases where the operation is discontinued due to reasons beyond the control of the Beneficiary, the State-Level Implementation Committee (SLIC) may examine the individual cases and condone the period of discontinuation based on the Tourism Policy (2021-25) Guidelines to be issued by the CoT.
- xiii. The Beneficiary that avails benefits under this policy shall furnish annual audit reports every year for a period of five years.
- xiv. The Tourism Project which avails capital subsidy will be required to submit a notarized / registered undertaking to abide by the provision of this policy and shall also remain in continuous operations for a minimum period of 5 years from the Date of Commencement of Commercial Operations, failing which the subsidy disbursed will be recovered as arrears of land revenue with prevailing Prime Lending Rate (PLR) of Reserve Bank of India and CoT will be authorized to take action in this regard.

- xv. All Tourism Projects or Service providers shall obtain category certification/ recognition from Ministry of Tourism, Government of India or Commissioner of Tourism as applicable.
- xvi. Maximum 3 Caravan/Campervan/Campingvan shall be eligible for incentive to anyone applicant.

12. Nodal Agency

The Commissioner of Tourism, Government of Gujarat will act as a nodal and will issue Tourism Policy (2021-25) operational Guidelines for implementation of this Policy separately.

13. Budgetary Provision

The expenditure on this account will be debited to the following budget head: "Demand No.51", Major Head 3452, Sub Major Head 80-General, Minor Head 800-Other Expenditure, Sub Head 02-TRS-43 Extension, Publicity Information, Survey at Tourist Spots, Item No (36) Investment Promotion or such other head as may be decided by the State Government hereinafter, and shall be incurred from the grants sanctioned thereunder for each relevant financial year of the Operative Period of the Policy.

This GR is issued with the concurrence of Finance Department vide its note dated 30-03-2022 on this Department's file of even number.

By order and in the name of Governor of Gujarat,

(Hareet Shukla)

Secretary (Tourism)

Industries & Mines Department

Government of Gujarat

To.

- 1. Principal Secretary to Hon'ble Governor of Gujarat, Rajbhavan, Gandhinagar.*
- 2. Chief Principal Secretary to Hon'ble Chief Minister, Sachivalaya, Gandhinagar.
- 3. Addl. Chief Secretary to Hon'ble Chief Minister, Sachivalaya, Gandhinagar.
- 4. Secretary to Hon'ble Chief Minister, Sachivalaya, Gandhinagar.
- 5. Personal Secretaries to Hon'ble Ministers, Sachivalaya, Gandhinagar.
- Personal Secretary to the Leader of Opposition, Gujarat Legislative Assembly, Gandhinagar.
- 7. Personal Secretaries to Hon'ble Ministers of State, Sachivalaya, Gandhinagar.
- 8. Joint Secretary to Hon'ble Chief Secretary, Sachivalaya, Gandhinagar.
- 9. Addl.Chief Secretary, Home Department, Sachivalaya, Gandhinagar.
- 10. Addl.Chief Secretary, Industries & Mines Department, Sachivalaya, Gandhinagar.
- Addl.Chief Secretary, Health & Family Welfare Department, Sachivalaya, Gandhinagar.
- 12. Addl.Chief Secretary, Revenue Department, Sachivalaya, Gandhinagar.
- 13. Addl.Chief Secretary, Ports & Transport Department, Sachivalaya, Gandhinagr.
- Addl.Chief Secretary, Forest & Environment Department, Sachivalaya, Gandhinagar.
- 15. Principal Secretary, Finance Department, Sachivalaya, Gandhinagar.
- Principal Secretary, Energy & Petrochemicals Department, Sachivalaya, Gandhinagar.
- Principal Secretary, Urban Development Urban Housing Department, Sachivalaya, Gandhinagar.
- Principal Secretary, Sports, Youth & Cultural Activites Department, Sachivalaya, Gandhinagar.
- Vice-Chairman & Managing Director, Gujarat Industrial Development, Corporation(GIDC), Gandhinagar.
- 20. Industries Commissioner, Block No.1, 2nd Floor, Udyog Bhavan, Gandhinagar.
- 21. Secretary (Expenditure), Finance Department, Sachivalaya, Gandhinagar.
- Secretary (Planning), General Administration Department, Sachivalaya, Gandhinagar.
- 23. Secretary, Roads & Building Department, Sachivalaya, Gandhinagar.
- 24. Secretary, Climate Change Department, Sachivalaya, Gandhinagar.
- 25. Secretary, Information & Broadcasting Department, Sachivalaya, Gandhinagar.
- Registrar, Hon'ble Gujarat High Court, Ahmedabad.
- 27. Secretary, Gujarat Vigilance Commission, Gandhinagar.
- Secretary, Gujarat Public Service Commission, Gandhinagar.
- 29. Secretary, Gujarat Legislature Secretariat, Gandhinagar.
- 30. Chairman & MD, Sardar Sarovar Narmada Nigam Ltd, Sachivalaya, Gandhinagar.
- 31. Chairman, Gujarat Electricity Regulatory Commission, Gandhinagar/ Ahmedabad.
- 32. All Administrative Departments.
- Commissioner, Commercial Tax, Gujarat State, Ahmedabad.
- Commissioner, Entertainment Tax, Gujarat State, Gandhinagar.

- Chief Electrical Inspector & Commissioner of Electricity Duty, Udyog Bhavan, Gandhinagar.
- Superintendent of Stamp Duty & Registrar General of Registration, Gujarat State, Gandhinagar.
- Commissioner of Information, Gujarat State, Gandhinagar (With a request to release a press note.)
- Commissioner of Tourism, Gujarat State & MD, Tourism Corporation of Gujarat Ltd., Gandhinagar.
 - With a request to upload this GR on Gujarat Tourism's website and bring it in notice of concerned stakeholders/associations.
- 39. All Other Heads of the Departments.
- 40. All Collectors.
- 41. Deputy Director General & State Information Officer, NIC, Gujarat, Gandhinagar.
- 42. Account General (A&E) Gujarat, Post Box No.2201, Rajkot.
- 43. Account General (A&E) Gujarat, Ahmedabad Branch, Navrangpura, Ahmedabad.
- 44. Account General (Audit 1) Gujarat, MS Building, Lal Darwaja, Ahmedabad.
- 45. Director, Account & Treasuries, Gujarat State, Gandhinagar.
- 46. Pay & Account Offices, Ahmedabad / Gandhinagar.
- Resident Audit Officer, Ahmedabad/Gandhinagar.
- 48. District Treasury Office, Gandhinagar.
- System Manager, Industries and Mines Department, Sachivalaya, Gandhinagar
 With a request to upload this GR on the Department's website.
- 50. Select File

Annexure-A List of High Priority Tourism Destinations

Sr. No	District	Talukas		
1.	Dang	Entire District		
2.	Dwarka	Entire District		
3.	Gir-Somnath	Entire District		
4.	Junagadh	Entire District		
5.	Kutch	Entire District		
6.	Narmada	Entire District		
7.	Porbandar	Entire District		
8.	Aravalli	Bhiloda		
9,	Amreli	Dhari		
10.	Banaskantha	Danta and Suigam		
11.	Bhanvnagar	Ghogha Palitana and Bhavnagar Rural		
12.	Bharuch	Jhagadia		
13.	Chhotaudepur	Chhotaudepur, Kawant , Nasvadi and Sankheda		
14.	Dahod	Dhanpur and DevgadhBaria		
15.	Jamnagar	Jamnagar Rural		
16.	Mahisagar	Balasinor, Santrampurand Kadana		
17.	Mehsana	Vadnagar, Becharaji, Kadiand Kheralu		
18.	Navsari	Vansda and Jalalpore		
19.	Panchmahal	Halol and Jambughoda		
20.	Patan	Sidhpur, Patan and Sankheshwar		
21.	Surendranagar	Chotila and Dasada		
22.	Sabarkantha	Vijaynagar, Idar and Poshina		
23.	Tapi	Uchchhal		
24.	Vadodara	Dabhoi		
25.	Valsad	Umergam, Dharampur and Valsad		

Note: Any addition or deletion in the list of priorities area shall be approved by SLEC

Annexure-B

List of various categories under Tourism Excellence Awards

Catego	ory
1.	Best Entrepreneur in Tourism
2.	Best Women Entrepreneur in Tourism
3.	Best Startup in Tourism
4.	Best ICT enabled Tourism Project
5.	Best maintained Tourism Asset- Swachhta Award
6.	Best Eco friendly / sustainable Tourism Project
7.	Best Inbound Tour Operators / Travel Agents (handling inbound tours)
8.	Best Tourist Transport Operator
9.	Best Domestic Tour Operator for promoting and selling tourism products of Gujarat
10.	Best Accommodation Facility- 1 to 5 star deluxe category
11.	Best Wellness Resort
12.	Best Heritage Tourism Unit
13.	Best Travel Fleet Operator
14.	Best Tourist Infrastructure Project
15.	Best Travel And Tourism Blogger / Writer
16.	Best Photographer in field of Tourism
17.	Best Restaurant serving Gujarati cuisine
18.	Leading Tourism Initiative by a District
19.	Best District in Gujarat for Tourism
20.	Best MICE Event Organizer
21.	Best Medical Tourism Facility
22.	Best Banquet and Convention Center Facility
23.	Most Innovative/ Unique Tourism Product
24.	Best Tourist Guide
25.	Best Tourism Destination Promotional Film
26.	Best Tourism Event Organizer
27.	Special Contribution to Travel and Tourism Industry in Gujarat

Annexure C

List of abbreviations

ASI	Archaeological Survey of India			
ATO	Adventure Tour Operator			
ATV	All-Terrain Vehicle			
AYUSH	Ayurveda, Yoga & Naturopathy, Unani, Siddha and 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 Conferences and 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			
₹	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	