



UP
POWERING
NEW INDIA

INVEST UP
Investment Promotion & Facilitation
Agency of Govt. of Uttar Pradesh

POLICY HIGHLIGHTS





Disclaimer:

This document serves as a compendium of highlights of industrial & sectoral policies of Govt. of U.P. for reference purposes only. It is important to note that the information provided herein is a summarized overview and does not constitute the original policy document. For comprehensive and detailed information, please consult the official policy document and any relevant government regulations pertaining to the subject matter.



Uttar Pradesh, the 4th largest state of India, is at the cusp of a transformational journey. The vision of Atmanirbhar Bharat laid down by the Hon'ble Prime Minister, Shri Narendra Modi has been the pillar of this metamorphosis. Backed by major governance reforms, an excellent law & order situation, progressive policies and development of state-of-the-art green-field infrastructure including logistics facilities, airports, expressways, metro, Industrial corridors, etc. a vibrant investment climate has been created in the State. Being home to a population size of 240 million people, Uttar Pradesh is the largest consumer & labour market in India.

Aligning with the Hon'ble Prime Minister's vision of making India a 5-trillion dollar (USD) economy, Uttar Pradesh aims to be a major contributor by surging ahead to become One Trillion-dollar (USD) Economy. Our state has become a beacon of growth, driving forward the aspirations of our nation. Through concerted efforts and strategic planning, we have transformed the investment landscape, making Uttar Pradesh the foremost destination for investors both domestically and internationally.

Through the various reformative steps taken for creating a holistic ecosystem for industrial development and the formulation of more than 25 policies for attracting global investments, the State Government assures a grand welcome to all our investor partners. On this note, I heartfully welcome the global business community to come, invest in UP to power New India.

Yogi Adityanath

Hon'ble Chief Minister
Government of Uttar Pradesh

POLICIES

•	UP Higher Education Incentive Policy 2024	01
•	UP Green Hydrogen Policy 2024	03
•	UP Semiconductor Policy 2024	05
•	UP FDI, FCI, Fortune Global-500 & Fortune India-500 Investment Promotion Policy 2023	07
•	UP Pharmaceutical & Medical Device Industry Policy 2023	09
•	UP Film Policy 2023	11
•	UP Sports Policy 2023	13
•	UP Food Processing Industry Policy 2023	14
•	UP Industrial Investment & Employment Promotion Policy 2022	16
•	UP MSME Promotion Policy 2022	22
•	UP Textile and Garmenting Policy 2022	24
•	UP Dairy Development & Milk Products & Promotion Policy 2022	27
•	UP Poultry Development Policy 2022	29
•	UP Electric Vehicle Manufacturing & Mobility Policy 2022	30
•	UP Data Centre Policy 2021 (Amendment 2022)	33
•	UP Startup Policy 2020 (Amendment 2022)	36
•	UP Electronics Manufacturing Policy 2020 (Amendment 2022)	38
•	UP IT and ITes Policy 2022	39
•	UP Defence & Aerospace Unit & Employment Promotion (Amendment) Policy 2022	40
•	UP Aircraft Maintenance, Repair & Overhaul Policy 2022	41
•	UP State Bio Energy Policy 2022	42
•	UP Agriculture Export Policy 2019 (First Amendment 2021)	43
•	Scheme for govt support to Private Investment in development of Medical Colleges - 2022	45
•	UP Tourism Policy 2022	47
•	UP Solar Energy Policy 2022	50
•	UP Warehousing & Logistics Policy 2022	51
•	UP Export Promotion Policy 2020-25	53
•	UP Civil Aviation Promotion Policy 2017	55



UTTAR PRADESH HIGHER EDUCATION INCENTIVE POLICY 2024

Objective of the Policy

- Attract high-quality private universities in the unserved districts
- Attract foreign universities from around the world
- Attract top ranked Indian universities

Eligibility:

Financial benefits are applicable, in general, only to the first Private University that shall establish a university in an unserved district of Uttar Pradesh and also to Foreign higher education institutes and Universities ranking in top 50 of NIRF Ranking establishing a university in any district of the state.

Fiscal Incentive:

1. Stamp Duty Exemption

Stamp duty exemption to be provided to first MERU, i.e., Multidisciplinary Educational and Research University (as defined in NEP 2020), established in a district hitherto not covered by one. The range for cost of land (as a part of capital investment) is provided below:

Sr. No.	Cost of Land (₹)	Stamp Duty Exemption %
1	Up to ₹50 Crores	50%
2	Above ₹50 Crore to 150 Crore	30%
3	More than ₹150 Crore	20%

2. Capital Subsidy

- a. Capital Subsidy to be provided to first MERU, i.e., Multidisciplinary Educational and Research University (as defined in NEP 2020) established in a district hitherto not covered by one.
- b. For Capital Investment, only the following cost borne by the Educational Institute would be considered
 - I. Building - Building means a new building constructed for the project including administrative building and building related to Hostel/ Dormitory, library, classroom/ labs.
 - II. Other construction - Other construction means construction such as compound wall and gates, security cabins, internal roads, bore well, water tank, internal pipeline network for water and gas, and other related constructions.
 - III. Infrastructure facilities -Infrastructure facilities means such new roads, sewer lines, water drainage, power lines infrastructure, which link the undertaking's premises with the main infrastructure trunk lines. Apart from the above, installation of Effluent Treatment Plant and sewage treatment plant will also be considered.

S.no.	Cost of Land (₹)	Capital Subsidy	Subsidy Ceiling (₹)	Incentive Disbursal period
1	Up to ₹50 Crores	15%	₹7 Crore	To commence post issuance of LOP, over 5 years in 5 annual instalments
2	Above ₹50 Crore to ₹150 Crore	16%	₹21 Crore	
3	More than ₹150 Crore	17%	₹35 Crore	

IV If the first MERU, i.e., Multidisciplinary Educational and Research University (as defined in NEP 2020) is established in an Aspirational District of the State hitherto not covered by one, 20% Capital Subsidy may be provided to them irrespective of the category and range of investment, total ceiling of ₹50 Crore

3. Special Incentive for first five Foreign Institutes

First five MERU Foreign Higher Education Institutes (FHEI), i.e., Multidisciplinary Educational and Research University (as defined in NEP 2020) established in any district of the state, provided they meet guidelines laid out by UGC through notification F. No. I-1/2023(IC-FHEI) including the criteria of :

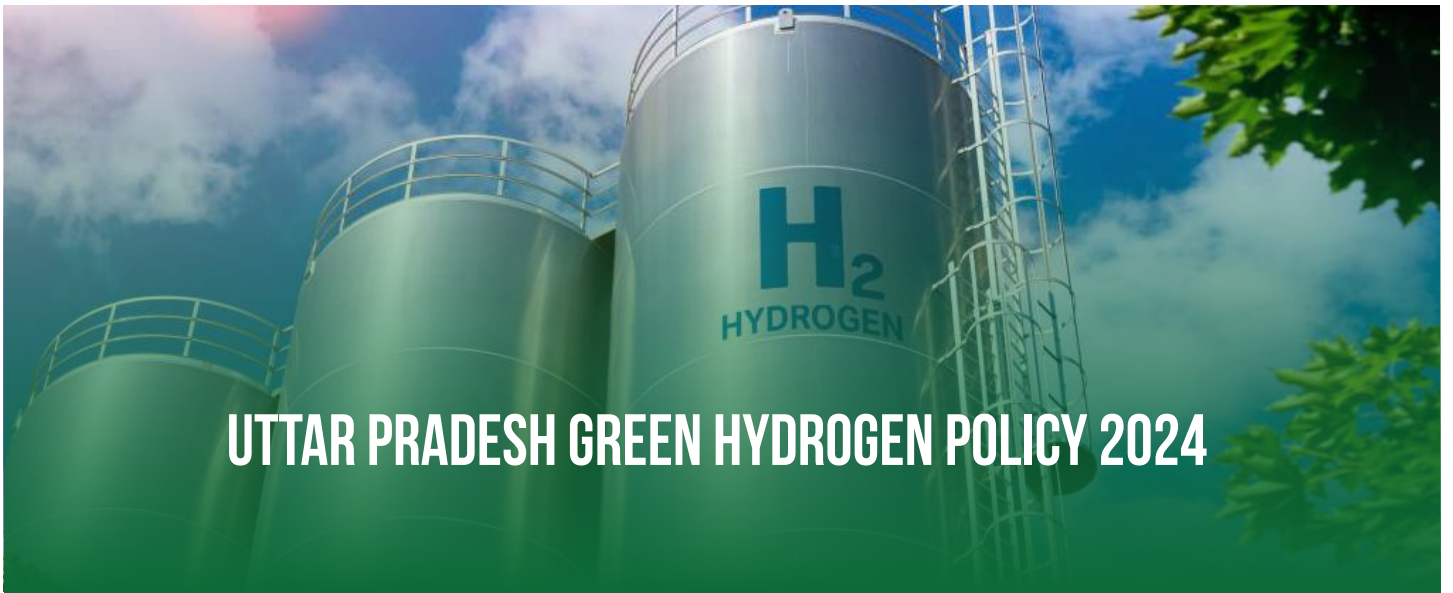
- I. It should have secured a position within the top five hundred in the overall category of global rankings at the time of application, as decided by the UGC from time to time; or
- II. It should have secured a position within the top five hundred in the subject category of global rankings at the time of application or should possess outstanding expertise in a particular area, as decided by the UGC from time to time, will be eligible for following benefits-
 - a. 100% stamp duty exemption may be provided to them irrespective of the category and range of investment in land;
 - b. 20% Capital Subsidy may be provided to them irrespective of the category and of investment, total ceiling of ₹100 Crore.

4. Special Incentive for NIRF Top Ranked Indian Universities

University having NIRF ranking within top 50 of the most recent ranking list and setting up a MERU Institute, i.e., Multidisciplinary Educational and Research University (as defined in NEP 2020) established in any district of the state will be eligible for following benefits -

- a. 100% stamp duty exemption may be provided to them irrespective of the category and range of investment in land.
- b. 20% Capital Subsidy may be provided to them irrespective of the category and of investment, total ceiling of ₹100 Crore.





UTTAR PRADESH GREEN HYDROGEN POLICY 2024

Uttar Pradesh Green Hydrogen Policy - 2024 enables Ease of Doing Business for promoting investments and setting up of Green Hydrogen / Green Ammonia production facilities and Green Hydrogen based product manufacturing units.

Targets

Uttar Pradesh envisions to take the production capacity of Green Hydrogen / Green Ammonia up to 1 million metric tonnes per year by 2028. Following points have been underlined to achieve the objective of the policy:

- To promote the consumption of Green Hydrogen / Ammonia in the state in line with Green Hydrogen Mission and the policies of the Government of India.
- To set up 4 Centers of Excellence (CoEs) to carry out research, development and technological innovation activities.
- The current demand of hydrogen in the state is about 0.9 million metric tonnes per annum (MMTPA) which is mainly used in the fertilizer and refinery sectors. The state will promote Green Hydrogen / Ammonia production to meet its domestic demand and develop industrial infrastructure for the ecosystem.

Key Incentives

Capital Subsidy:

- Capital subsidy upto 30%
- First 5 projects will get up to 40% capital subsidy totaling a maximum of ₹225 Crore.

Land & Water Resources Incentives:

- Provision of Land:
 - @ ₹15000 / Acre / Year - for private developers
 - @ ₹1 / Acre / Year - for public sector entities
- 100% exemption on stamp duty
- For Captive Solar Energy Plants, land can be allotted @ 5 Acre / MW with a maximum capacity of 20 MW / Kilo Tonne / Year for production of Green Hydrogen.



Power Supply Incentives:

- 100% exemption on Electricity Duty for the first 10 years or life of the project, whichever is earlier.
- 100% exemption on intra-state wheeling/transmission/cross-subsidy surcharges for the first 10 years or life of the project, whichever is earlier.
- Banking facility (Monthly) for Green Hydrogen projects will be provided for 25 years or life of the project, whichever is earlier.
- Renewable energy consumed to produce Green Hydrogen in project unit would be considered as a part of RPO for the project developer.

Ease of Doing Business:

- Green Hydrogen projects would be under White Category status for environmental clearance
- A land bank, sources of water availability and transmission infrastructure will be created to facilitate investment in the Green Hydrogen projects.
- A single-window portal dedicated to Green Hydrogen projects.



UTTAR PRADESH SEMICONDUCTOR POLICY 2024

This policy of the state government aims at providing incentives to investors, making Uttar Pradesh a hub of semiconductor ecosystem and aiding the country's push towards chip manufacturing.

Eligibility Criteria

Projects qualified under any of the following schemes of India Semiconductor Mission of the Government of India are eligible:

- Scheme for Setting up of Semiconductor Fabs in India
- Scheme for Setting up of Display Fabs in India
- Scheme for Setting up of Compound Semiconductors / Silicon Photonics Sensors Fab and Semiconductor Assembly, Testing, Marking & Packaging / OSAT facilities in India

Key Incentives

Capital Incentives

- 50% of the capex assistance given by Government of India.
- The capex assistance, will be disbursed in accordance with the benefits provided by the Government of India on Pari-Passu mode.

Interest Subsidy

- Interest subsidy @ 5% p.a. on rate of interest to units with investment up to ₹200 crore
- Maximum limit: ₹1 crore p.a. on rate of interest per unit for 7 years (maximum ₹ 7crore per unit).

Land Rebate (for Compound Semiconductors / Silicon Photonics Sensors Fab and Semiconductor ATMP/ OSAT facilities in India)

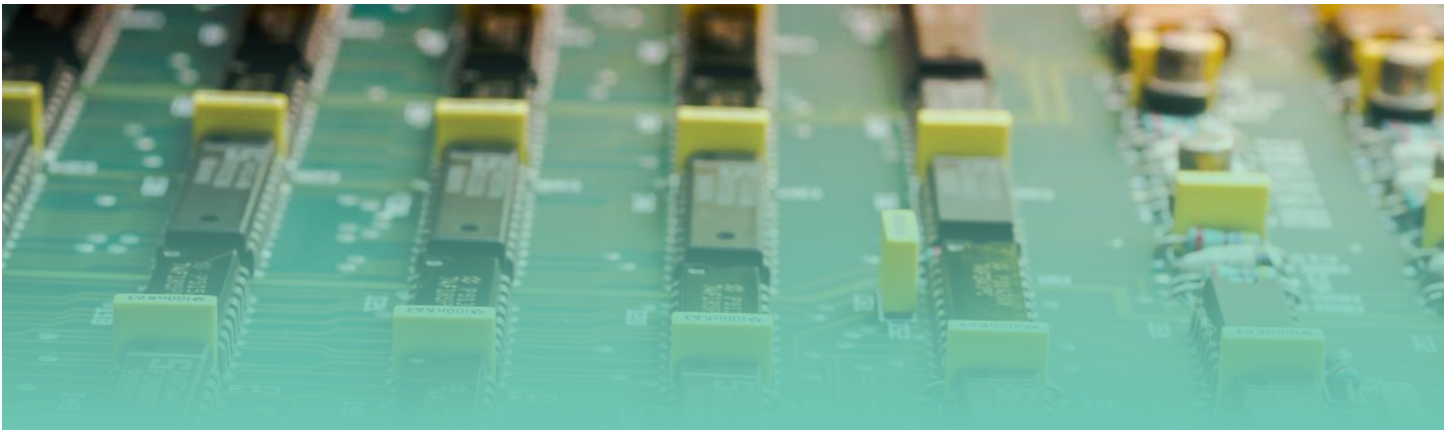
- 75% subsidy on the first 200 acres of land for land purchased from state agencies.
- 30% subsidy on additional purchase of land for the unit / ancillary units.

Stamp Duty and Registration Fees Exemption

- 100% exemption on purchase/lease of land.

Electricity

- 100% exemption on **electricity duty** for a period of 10 years.
- **Dual power grid network** shall be provided to the FAB units.
- The cost of one grid (lower of the two) shall be reimbursed by the state government while the cost of the other grid shall be borne by the investor.
- Exemption of 50% on wheeling charges/transmission charges on Intrastate purchase of power shall be provided for the period of 25 years from the date of commissioning of the project.



Skilling and Training Support

- Faculty training / technical workshops awareness programs / expert lectures up to ₹60 Lakhs per year for 5 years; total of ₹3 crore
- Internship support for up to 500 students per year for 5 Years; ₹20K support per student.
- One time support to hire world class talent will be provided for a period of 12 months subject to a limit of ₹1 crore per unit.

Standalone R&D Centre

- The Government will reimburse 25% of the cost of setting-up such standalone R&D Centre subject to a maximum of ₹10 crore subject to conditions.

Center of Excellence (CoE)

- Policy aims to establish CoE in collaboration with reputed academic institutions and/ or industry associations/ industry or any other Govt./ Private entity. Up to 50% of the total CoE project cost (subject to a maximum of ₹10 crore) will be borne by Government of UP.
- Company can either avail subsidy of setting up R&D Centre or CoE.

Reimbursement of Patent Registration Fees

- Patent Registration fees shall be reimbursed at the rate of 75% up to maximum ₹10 lakh for domestic patents and maximum ₹20 lakh for international patents.

Industrial Housing

- 10% of the cost of development of workers housing (within a radius of 10 km of the premises of the unit) or ₹10 crore, whichever is lower, will be provided in 7 equal annual instalments.



UTTAR PRADESH FOREIGN DIRECT INVESTMENT (FDI), FOREIGN CAPITAL INVESTMENT (FCI), FORTUNE GLOBAL 500 & FORTUNE INDIA 500 COMPANIES INVESTMENT PROMOTION POLICY 2023

In a first-ever initiative of its kind in India, the GoUP in its attempt to attract global investments launched a dedicated policy to incentivise Foreign Direct Investment (FDI), Fortune Global 500 & Fortune India 500 companies investing in UP.

Eligibility Criteria

Following manufacturing and service units will be eligible for incentives:

- Projects with Foreign Capital Investment (FCI) of atleast ₹100 crores. Here, Foreign Capital Investment means, investment made by the Foreign Company in form of equity through preference shares, as well as debentures, external commercial borrowings, standby letters of credit, letters of guarantee, and other debt securities. Additionally, other modes approved for borrowing, trade credit, and standard obligations under RBI Circular No. FED/2018-19/67, dated 26.03.2019 (as amended), will be considered significant for calculating foreign investment of ₹100 crore. Accordingly, FCI made by the Foreign Company including a minimum of 10% in equity and the remaining through debt and other instruments totaling an investment of ₹100 crore shall be considered eligible under this policy and included in the calculation of capital investment.
- Projects with Capital Investment of more than ₹100 crores by companies included in the updated list of Fortune Global-500 and Fortune India-500 published till the date of application, subject to a Negative list (viz. Tobacco, Alcohol, Iron & Steel, Cement, Beverages, Logistics, etc.)

Key Incentives

Front end Land Subsidy:

- Subsidised land allotment @25% in Pashchimanchal and Madhyanchal and @20% in Bundelkhand and Poorvanchal by IDAs. Subsidy of 75% & 80% respectively will later be reimbursed to IDAs by State Govt
- Industrial Development Authorities (IDA) to allot an area equivalent to 50% of gram sabha land that has been made available to them free of cost to eligible projects at acquisition cost only.

Capital Subsidy:

Provided on ECI excluding the land cost, with an annual ceiling of ₹100 crore in 7 equal annual instalments at the following rates:

- 25 percent of the eligible capital investment in Gautam Buddha Nagar and Ghaziabad
- 30 percent of the eligible capital investment in Pashchimchal (excluding Gautam Buddha Nagar and Ghaziabad) and Madhyanchal
- 35 percent of the eligible capital investment in Bundelkhand and Poorvanchal

SGST related incentives:

Net SGST refund or SGST refund on capital goods.

Option1-Net SGST Reimbursement:

- At the rate of 100%, which will be equal to the maximum limit of eligible capital investment (excluding land cost).
- However, the amount to be received as capital subsidy will be deducted from the eligible capital investment for calculating the maximum limit.
- This incentive will be provided for a period of 10 years subject to the 10% annual ceiling of the Eligible Capital Investment (ECI).

Option2-SGST refund on capital goods:

If the company faces an invertible tax structure, due to which it is neither able to utilise the ITC (Input Tax Credit) on capital goods for payment of output tax nor able to obtain a refund of the same, in that case, the state government will refund the input SGST paid on capital goods within the standard investment period, to the extent input tax credit is admissible under

UP-GST Act-2017. The company shall have to reverse the credit of input tax from the SGST credit ledger to the extent refunded. The refund shall be provided from commercial production in five (5) equal annual instalments from the date of commercial production.



Stamp Duty & Registration:

100% exemption / reimbursement of Stamp Duty & Registration Fees will be provided.

Exemption of Electricity Duty:

100 percent exemption in electricity duty will be admissible for 5 years.

Skill Development Subsidy:

Under this scheme, the Govt of UP will reimburse the cost of training a maximum of 500 persons to the extent of ₹5,000 per person per month for a period of 05 years for each admissible project.

Green Industry Incentives:

A capital subsidy (one time) for setting Effluent Treatment Plant (ETP) at the plant premises shall be provided at the rate of 50% of the cost of setting up such facility or ₹2.5 crore, whichever is lower. The said subsidy will be provided in lump sum on the commencement of operation of the effluent treatment plant in premises of the unit.

Industrial Housing:

10% of the cost of development of workers housing/dormitory and related collective facility within a radius of 10 km of the premises of the unit or ₹10 crore, whichever is lower, will be provided in 7 equal annual instalments

Logistics Subsidy:

Firms shifting their existing plants from their international or domestic locations to Uttar Pradesh will be provided 50 percent reimbursement of transportation cost up to a maximum of ₹2 crore per unit on import of manufacturing equipment. This incentive amount will be provided in lump sum after the commencement of commercial operations

Reimbursement of Patent Registration Fees:

Patent Registration fees shall be reimbursed (One-time) at the rate of 75% of the expenses subject to maximum ₹10 lakh for acquiring domestic patents and subject to maximum ₹20 lakh for acquiring international patent in one instalment



R&D Support incentives:

Subsidy for setting up R&D Centre or Grant for setting up Centre of Excellence (CoE)

Option 1-Standalone R&D Centre:

The Government will reimburse 25% of the cost of setting-up such Standalone R&D Centre subject to a maximum of ₹10 Crore to eligible projects (with Min. investment of ₹20 Crore). The subsidy will be provided in instalments of 50% on approval of the project, next 25% after 3 years of approval and last 25% on achievement of the committed results in 5 years.

Option 2-Centres of Excellence:

Financial grant to Industrial Units @50 percent of the project cost up to an overall ceiling of ₹10 crore per project.



UTTAR PRADESH PHARMACEUTICAL & MEDICAL DEVICE INDUSTRY POLICY 2023

The state government's pharmaceutical and medical device industry policy aims to improve the state's pharma medical device industry by encouraging local production, promoting research and development and improving the availability of affordable medicines.

Eligibility Criteria

Following Pharma units will be eligible for incentives:

MSME Units	As defined by Govt. of India
Large Units	Capital investment more than MSME and less than ₹100 crore
Mega Units	Capital investment more than ₹100 crore

Key Incentives

Incentives to Pharma Units

Capital Subsidy:

- At the rate of 15% of investment upto ₹200 crore to be provided in 5 annual instalments

Interest Subsidies:

- At the rate of 5% p.a. for 5 years on loan taken for procurement of Plant & Machinery, upto max ₹1 crore p.a. per unit; Additional subsidy at the rate of 2% p.a for 7 years for units in Bundelkhand and Poorvanchal Districts
- At the rate of 5% p.a. for 5 years on loan taken for building infrastructure for self-use, upto max ₹1 crore p.a. per unit.
- At the rate of 50% p.a. for 5 years on loan taken for Research quality improvement, upto max ₹2 crore per unit.

Electricity Duty Exemption:

- 100% exemption for 10 years

Stamp Duty exemption:

- At the rate of 100%

Waste Management incentives:

- Interest subsidy for loan taken to set up waste management setup at the rate of 50% annual for 5 years upto max ₹10 lakh.
- For setting up common boiler project: at the rate of 35% (in case of solid fuel) and at the rate of 50% (in case of clean fuel) of the fixed installation cost, upto ₹2 crore.

Patent Filing:

- Reimbursement of 100% of actual filing costs on domestic patents and 50% of actual filing costs on international patents



Quality Certification:

- Reimbursement of 75% of cost incurred for ISO certification and 50% of cost incurred for BIS certification.

Skill Development:

- Skill Development incentive as refund of stipend for training under NAPS & CMAPS for 6 months for a maximum of 10 trainees.

Incentives for R&D & Innovations

- **For setting up R&D institutes** - Reimbursement of 60% of annual interest on loan.
- **For Clinical Trials** - Reimbursement of 75% of total expenditure.
- **For Contract/sponsored research** - 50% subsidy on eligible project cost to institutes situated within Uttar Pradesh.

Special Package for units setting up at Bulk Drug Parks & Medical Device Parks:

- **Interest subsidy:** For 10 years to units established in Bulk Drug Parks/Medical Device Parks
- **Air Cargo handling and freight charges incentive:** at rate decided by State Govt from time to time to transport raw material and finished goods in and out of the country.

Incentives to Pharma Park

Horizontal Pharma Park developed over minimum 10 acres of land and Vertical Pharma Park developed over minimum 3 acres of land will be provided following incentives-

Interest Subsidies:

- At the rate of 50% annual on loan taken to buy land for 7 years upto max. ₹1 crore per annum per park.
- At the rate of 60% annual on loan taken to build infra for 7 years upto max. ₹50 crore per park.
- At the rate of 60% annual on loan taken to build common facilities for 7 years upto max. ₹30 crore per park.

Capital Subsidy:

- At the rate of 25% of FCI (common infrastructure & utilities) upto maximum ₹25 crore in 5 years

Stamp Duty Exemption:

- At the rate of 100% to developers and 50% to units (1st)

Grant for setting up CETP:

- At the rate of 40% of project cost to set up CETP/Waste Management System up ₹10 crore Total support by Gol and Government of Uttar Pradesh shall not exceed 75% of the total FCI incurred in this purpose.

Other Incentives:

R&D incentives including those for setting up R&D centres, clinical trials & executing research contract are at par to what other States are providing



UTTAR PRADESH FILM POLICY 2023

Uttar Pradesh government's Film Policy 2023 is aimed at developing well-planned shooting sites and film city for establishing the state as a key centre for film production and at welcoming and catering enthusiastic & passionate filmmakers.

Key Incentives

Film Production

- 50% subsidy of the total cost for Awadhi, Braj, Bundeli and Bhojpuri films and maximum of 25% of the total cost for Hindi, English and other languages of India.
- Subsidy of maximum ₹1 crore for films which have been shot for at least a half of its total shooting days in Uttar Pradesh.
- The films for which two-third of its total shooting days are in Uttar Pradesh is entitled for a subsidy up to a maximum limit of ₹2 crore.
- Grant on engaging actors/singers/lyricists/writers/ etc. who are permanent residents of Uttar Pradesh in any Film
 - For featuring local actors: Grant of ₹25 lakh or remuneration given, whichever is less.
 - For featuring local singer, composer, lyricist, director, cameraman, etc.: Addl Grant of ₹5 lakh or 2% of grant given, whichever is less.
- Once, a film producer avails the amount of subsidy on the basis of making a film in the state under the Film Policy, following subsidies will be available for the film maker's subsequent films:



Movie details	Film's shooting state in the state	The maximum amount of grant
Second film in the state	Half of the total shooting days of the film in the state	₹1.10 crore
	Two-third of the total shooting days of the film in the state	₹2.20 crore
Third film in the state and thereafter	Half of the total shooting days of the film in the state	₹1.15 crore
	Two-third of the total shooting days of the film in the state	₹2.30 crore

Production for OTT Platform

Type	Rate of grant
Web-Series: On shooting 2/3 of total shooting days in UP, per episode incentive shall be given	50% of cost or ₹10 lakh, whichever is less, upto ₹1 crore.
Web-Film: On shooting 2/3 of total shooting days in UP, per episode incentive shall be given	25% of cost or ₹1 crore, whichever is less

Film Infrastructure

For setting up Film Training Institute in UP:

- Minimum investment of ₹50 lakh.
- Capital Subsidy at the rate of 50% of cost or ₹50 lakh, whichever is less.

For setting up Film Studio/Lab in UP:

- Capital Subsidy at the rate of 25% of cost or ₹50 lakh, whichever is less.
- This subsidy will be provided at the rate of 35% of cost or ₹50 lakh, whichever is less in Poorvanchal, Vindhyanchal and Bundelkhand.

Support for Outdoor shooting

- Subsidised rooms at the rate of 25% at Hotels/ Motels of State Tourism Development Corporation (UP STDC).
- Rooms at standard cost at Govt Guest Houses.

For training 10-10 students at FTII, Pune and Satyajee Ray Film & Television Institute, Kolkata, a refund of stipend at the rate of ₹25,000 per student will be provided



UTTAR PRADESH SPORTS POLICY 2023

Uttar Pradesh government's sports policy is aimed at supporting the promising athletes towards sports equipment support & foreign exposure.

Key Incentives

Incentives to Athletes and Players

Assistance to Grassroot Athletes:

Annual financial assistance of ₹75,000 for athletes at junior level and ₹50,000 for athletes at Sub Junior level

Assistance to Developing Athletes:

Annual financial assistance of ₹2,00,000 to athletes for their Physical well-being and diet

Assistance to Elite Athletes:

Annual financial assistance of ₹3,00,000 to athletes for their physical well-being and diet.

Health insurance for staff

All the Athletes part of the UP Sports Schemes, Coaches and Sports Science staff will be covered by a cashless health insurance of ₹5,00,000 each. All these personnel will also be covered by a Personal Accident policy with sufficient coverage

Pension for sportspersons

All the athletes who have represented the state of Uttar Pradesh at Senior National level and above will be a part of state pension scheme for sportspersons. A monthly pension will be given to these sportspersons based on the level on which they participated

Awards for players

Players will be given cash awards for their performance across various international event.

State Government has been recognizing good performances of sportspersons by honouring them with Rani Lakshmbai and Laxman Awards.

Incentives for Creation of Sports Infrastructure

The State Government will create Uttar Pradesh Sports Development Fund with an initial corpus of ₹10 Crore. The funds will be mainly used for the supporting promising athletes towards sports equipment support, foreign exposure trips, foreign training camps, appointment of specialised staff such as physiologists, psychologists, and foreign coaches.

Financial assistance to schools for procurement of sports kits and equipment, dietary support, and salary of sports coaches

Financial assistance for certification programs

Individuals taking up any certification programs by recognized International Sports Federation to become a referee or a coach or a scorer (e.g. ITF Level 3 Officiating course). The Department will also provide financial support to Ex-Sportspersons who are willing to take up education program, such as Sports Management/Sports Analytics/Sports Medicine, etc.

Training support

- Centres of Excellence (CoEs) shall be established for priority sports to provide high-quality training support to residential athletes who have represented/ are representing the State/Country in National / International competitions
- State shall set-up multifunctional and multi-disciplinary facility, better described as a "one-stop" shop for elite high-performance athletes. Five (5) High Performance Centres focusing shall be established across the State in a phased manner over the next five (5) years. Each HPC must cater to at least one of the one of the high-priority sports disciplines of the State





UTTAR PRADESH FOOD PROCESSING INDUSTRY POLICY 2023

Uttar Pradesh government's Food Processing Policy 2023 aims to facilitate prospective and existing food processing entrepreneurs for rapid development of Food Processing industries and infrastructure in the state.

Key Incentives

Subsidy:

- Amounting to 35% of incurred expenditure on plant, machinery and technical civil work for Food Processing Investors subject to maximum of ₹5 crore.
- In case of expansion and modernization/up-gradation, capital subsidy will be 25% subject to maximum of ₹1 crore.

Permission to purchase land (agricultural) for more than 12.5 acres for FPIs.

Exemption from charges of 2% of the value at circle rate as fees for non-agricultural use declaration for FPIs.

Fees for Exchange of government owned land coming under the scope of the project site will not be applicable for FPIs.

Conversion of Land Use: 50% fees will be waived off on CLU

External Development Charges: Rebate of 75% on external development charges for FPI to be setup in UP on a land where no developmental work has been done by Authorities.

100% exemption from stamp duty for the land purchased for the establishment of food processing industry.

Exemption from Mandi Fees and cess for agricultural produce procured from other states for processing in Uttar Pradesh.

Exemption from Mandi fees and cess for agricultural produce directly sold to processing units by farmers.

Sponsoring studies for certifying / declaring an area disease free i.e.- potato - Agra & Kannauj; Durum wheat-Bundelkhand.





Subsidy on solar power projects for electricity supply to processing units: 50% subsidy on solar power utilities in rural areas and 90% subsidy for women entrepreneurs in the same category.

25% Freight Subsidy on exports, excluding Nepal, Bangladesh and Bhutan.

Scheme for value addition and cold chain infrastructure:

- Subsidy of 35% for infrastructure pertaining to Cold Chain and Value Addition and a subsidy of 50% up to ₹10 crore for frozen storage/deep freezer, value addition and processing infrastructure.
- Infrastructure for Agro processing clusters: Minimum 5 food processing units with minimum investment of ₹25 crore, a grant of 35% of the eligible project cost subject to maximum of ₹ 10 crore will be provided as grant.

Scheme for Creation of backward and forward linkages: The admissible grant will be 35% of the eligible project cost subject to maximum of ₹5 crore.

Interest Subsidy for purchase of Reefer Vehicles and Mobile Pre-Cooling vans: Reimbursed for a period of five years, subject to maximum limit of ₹50 lakhs.

The entire State of Uttar Pradesh will be considered as a single unified market for food processing industries with respect to payment of mandi fees and cess. License holders of any mandi in the state will be eligible to work in other mandis of the state as well.

Support for modern technology adoption to food processing start-ups engaged in Agricultural value chain development, coverage/production/productivity estimation and evidence-based decisions - up to ₹5 crore.

Promotion of decentralized processing and storage: SHGs/FPOs/Framers will be eligible for assistance in the form of grant, based on their projects; subject to a maximum limit of 50% of the total project cost or ₹50 lakhs.

Support under value addition & cold chain infrastructure and creation of backward and forward linkages as per the guidelines of PM Kisan Sampada Yojna.



UTTAR PRADESH INDUSTRIAL INVESTMENT & EMPLOYMENT PROMOTION POLICY 2022

This Uttar Pradesh government's policy is aimed at realising the vision of State government to make state a US\$1 trillion economy by seeking to establish a progressive, innovative and competitive industrial ecosystem to create jobs, and mobilize global investments.

Key Incentives

Incentives to Industrial Units

Categories	Capital Investment
Large	Above ₹50 crore but below ₹200 crore
Mega	₹200 crore or above but below ₹500 crore
Super Mega	₹500 crore or above but below ₹3,000 crore
Ultra-Mega	₹3,000 crore or above

Stamp Duty Exemption

- 100% in Bundelkhand & Poorvanchal
- 75% in Madhyanchal & Pashchimanchal (except Gautam Buddha Nagar & Ghaziabad)
- 50% in Gautam Buddha Nagar & Ghaziabad districts

Investment Promotion Subsidy

- A one-time choice of choosing one option between three mutually exclusive options during the time of application. One additional chance of changing the Option after the application has been processed by the Evaluation Committee and is pending for the approval of the High-Level Empowered Committee or the Empowered Committee, as the case may be.

Option 1: Capital Subsidy with boosters

Capital Subsidy = Base Capital Subsidy X Gross Capacity Utilisation Multiple (GCM) + Additional Capacity Subsidy

a. Base Capital subsidy is as follows

District/Region	Large	Mega	Super Mega	Ultra Mega
Gautam Buddha Nagar & Ghaziabad	10% of ECI over a period of 10 years	18% of ECI over a period of 12 years	20% of ECI over a period of 15 years	22% of ECI over a period of 20 years
Madhyanchal & Pashchimanchal (except Gautam Buddha Nagar & Ghaziabad districts)	12% of ECI over a period of 10 years	20% of ECI over a period of 12 years	22% of ECI over a period of 15 years	25% of ECI over a period of 20 years
Bundelkhand & Poorvanchal	15% of ECI over a period of 10 years	22% of ECI over a period of 12 years	25% of ECI over a period of 15 years	30% of ECI over a period of 20 years
Incentive Disbursal Duration	Over 10 years in 10 annual instalments	Over 12 years in 12 annual instalments	Over 15 years in 15 annual instalments	Over 20 years in 20 annual instalments
Annual Ceiling	₹5 Crore (\$600 thousand approx)	₹10 Crore (\$1.2 million approx)	₹50 Crore (\$6 million approx)	₹150 Crore (\$18 million approx)
Annual Ceiling with Boosters	Not applicable	₹ 5 Crore (\$1.8 million approx)	₹75 Crore (\$9 million approx)	₹210 Crore (\$25million approx)

b. Gross Capacity Utilisation Multiple

(GCM) = Minimum of (75%, Peak Capacity Utilisation of the considered year)/75%

The GCM shall be considered as 1 for first year provided the capacity utilization for the unit is 40% of the installed capacity.

For the subsequent years GCM shall be considered as 1, provided the peak capacity utilisation of that year is 75% or more of the installed capacity.

In case the peak capacity utilisation is less than 75%, the GCM shall be proportionately reduced

c. Additional Capital Subsidy in the form of Boosters

Annual Capital Subsidy = [(Base Capital Subsidy X GCM) + (Employment Booster + Exports Booster + Ecosystem Booster)]/ applicable Incentive disbursal duration

Employment Booster: Average annual employment to be considered as follows

Project Category-wise	Mega	Super Mega	Ultra Mega
Min.Employment	300	600	1500

- On minimum or 75% women of minimum employment for the given project category – Booster of 2%
- On employing more than twice the minimum or 75% women of twice the minimum employment for the given project category – Booster of 3%
- On employing more than thrice the minimum or 75% women of thrice the minimum employment for the given project category – Booster of 4%

Exports Booster: Determined as a ratio of revenue from exports to total revenue for a given year, as follows -

- More than or equal to 25% of its production through exports - Exports Booster of 2% of ECI
- More than or equal to 50% of its production through exports - Exports Booster of 3% of ECI
- More than or equal to 75% of its production through exports - Exports Booster of 4% of ECI

Ecosystem Booster: On procurement of any input/ raw material for manufacturing its final product from any existing or new manufacturing unit within Uttar Pradesh, as follows-

- 40% to 60% of its total raw/input material requirement – Ecosystem Booster of 2% of ECI
- 60% to 75% of its total raw/ input material requirement – Ecosystem Booster of 3% of ECI
- More than 75% – Ecosystem Booster of 4% of ECI

Option 2: Net SGST Reimbursement

- Net SGST Reimbursement: Reimbursement of 100% of the net SGST amount deposited in State's account, subject to following

Particular		Large	Mega	Super Mega	Ultra Mega
Annual % of net SGST Reimbursement		100%	100%	100%	100%
Period of reimbursement (in years)		6	12	14	16
Gautam Buddha Nagar & Ghaziabad	Annual Ceiling as % of ECI	16%	7%	6%	5%
	Overall Ceiling as % of ECI	80%	80%	80%	80%
Madhyanchal & Pashchimanchal (except Gautam Buddha Nagar & Ghaziabad district)	Annual Ceiling as % of ECI	18%	17%	14%	13%
	Overall Ceiling as % of ECI	90%	200%	200%	200%
Bundelkhand & Poorvanchal	Annual Ceiling as % of ECI	20%	25%	21%	19%
	Overall Ceiling as % of ECI	100%	300%	300%	300%

Option 3: PLI Top-up**Top up on incentives received under PLI Scheme of Government of India**

- 30% of the PLI incentives (as and when disbursed by GOI) sanctioned under any PLI Scheme of Government of India Scheme
- An overall ceiling of the incentives to be capped at 100% of ECI

Case-to-case incentives

- Government may consider providing customized package of incentives on case to-case basis as deemed necessary for projects of special importance.
- Kind of such projects eligible for case-to-case basis incentives shall be approved by the Hon'ble Cabinet of Ministers

Incentive for R&D projects and Intellectual Property Rights

- Reimbursement of 25% of the expenditure (up to a max. of ₹10 Crore (\$1.2 million approx) for standalone R&D units. Max. 10 units over the policy period to be incentivised
- Reimbursement of 50% of the expenditure (up to a maximum of ₹1 Crore (\$120 thousand approx) incurred for registration of patent, copyright, trademarks, and Geographical Indicators as a result in-house R&D – for manufacturing units and standalone R&D eligible units

Financial grant to Centres of Excellence (CoE)

- 50% of the project cost up to ₹10 Crore (\$1.2 million approx).
- Private companies/PSUs/Govt Centres of Excellence (CoE) which are not entitled to any benefits under any of the policies
- Max. 10 such CoEs in the policy period with a cap of maximum 2 CoEs in a sector.

Incentives to Infrastructure projects

(E.g. Pumped Storage Plants (PSP); Other projects may be added from time to time)

- Eligible Investment size = Mega and above category
- Incentives: Stamp duty reimbursement; Base Capital Subsidy (as per Option1, without GCM & any boosters)

Incentives to Private Industrial Parks

Incentives to developers of Private Industrial Parks (Having minimum 5 units with no single unit occupying more than 80% of the total allocable area):

20 acres or more in Bundelkhand & Poorvanchal and **30 acres or more** in Madhyanchal and Pashchimanchal

- Capital subsidy @ 25% of ECI (except land cost) - Maximum up to ₹40 Crore (\$4.8 million approx) in Madhyanchal & Pashchimanchal, ₹45 Crore (\$5.4 million approx) in Bundelkhand or Poorvanchal
- Capital subsidy @ 25% of the cost of Hostel/ Housing (except land cost) for workers in the Industrial Park - Max. up to ₹25 Crore (\$3 million approx)
- 100% exemption on stamp duty on the purchase of land

More than 100 acres

- Capital subsidy @ 25% of ECI (except land cost) - Maximum up to ₹80 Crore (\$9.6 million approx)
- Capital subsidy @ 25% of the cost of Hostel/Housing (except land cost) for workers in the Industrial Park - Maximum up to ₹50 Crore (\$6 million approx)
- 100% exemption on stamp duty on the purchase of land

70% of incentives will be released on completion of park development, the next 10% on completion of allotment of envisaged plots and the final 15% after the units in the park start their Commercial Operations

Facilitating land aggregation for Private Industrial Parks

- Government will facilitate private players in land acquisition outside Industrial Development Authorities, Housing Development Authorities, Urban Local Bodies or other notified areas
- Applicable for Private Industrial Parks of more than **100 acres** and having min **5 units** with no single unit occupying 80% of the allocable industrial area
- Towards this, a License will be provided on acquisition (with registered sale deed) of 25% of total proposed land area. No map approval to others in such licensed areas and development/ construction to be controlled. The developer will have exclusive rights of development/ construction in the licensed area.
- Detailed Project Report (DPR) to be submitted within 18 months. 60% of the total land acquisition (including land pooling agreement) must be complete by then.
- Map approval after **75% land** acquisition (including land pooling agreement) and to be completed within **2 years** from license date. U.P. State Industrial Development Authority (UPSIDA) will be the map approval agency.
- **After 80%** of the total proposed land is aggregated by the developer, if any issue is faced in acquisition of remaining land, **UPSIDA will acquire** the same on submission of Bank Guarantee of equivalent amount.

Fast - track Land Allotment

- a. Preferential land allotment on fast-track basis for following category of investors -
 - Super Mega and above category as per DPR
 - Mega projects meeting the following conditions:
 - Projects with 100% Foreign Direct Investment
 - Companies featuring in Fortune Global-500 in last 3 consecutive years
 - Companies featuring in Economic Times-200 in last 3 consecutive years



- Companies featuring in Forbes Global-2000/ Asia best – 200 companies in last 3 consecutive years
- Large+ category projects which are industrial PSUs of any State/Central Govt. with majority Govt. holding
- b. In Industrial areas where land is allotted through auction, land will be allotted directly at Base rate of the Plot + additional 15% of the base rate. In case of multiple application, highest investor will be allotted.
- c. In areas outside any Industrial Development Authority/ Development Authority or Urban Local body, State to acquire land 1.25 times of that required by eligible unit so that a minimum of 4 more industrial units can be set up in the additional land so acquired and an industrial area can be developed

Enabling Land Bank

- Pooling of non-agricultural, barren and uncultivable land for industrial use
- Provide banjar Gram Samaj (GS) land/eligible government land on lease of 30 years
- Amending provisions of Revenue Code viz. converting agricultural land into non-agricultural land, change of land use, exchange of GS land with private land, Permission for establishing industries on SC land etc.
- Unlocking of land bank owned by government/ state public sector sick units
- Develop web enabled platform for lease or sale of encumbrance free land for industrial purpose.
- Vesting of Gram Sabha (GS) land located within the Industrial Development Authority areas without any charges.
- Issue instructions under UP Revenue Code 2006 to allow resumption of GS land in the State to Industrial Development Authorities without any charges.
- Strengthen the Land Pooling Policy 2020 to enable creation of land bank.





UTTAR PRADESH MICRO, SMALL AND MEDIUM ENTERPRISES POLICY 2022

The objective of this policy is to establish Uttar Pradesh as an attractive investment destination at national and international level for new micro, small and medium enterprises.

Key Incentives

Capital Subsidy

- Micro, small and medium enterprises in the Bundelkhand and Poorvanchal region of the State will be eligible for capital subsidy of 25%, 20% and 15%, respectively.
- Micro, small and medium enterprises in the Madhyanchal and Pashchimanchal region of the State will be eligible for capital subsidy of 20%, 15% and 10%, respectively.
- SC/ ST and women entrepreneurs will be eligible for 2% additional, capital subsidy.
- Capital subsidy is capped at ₹4 crore / unit.

Interest Subsidy

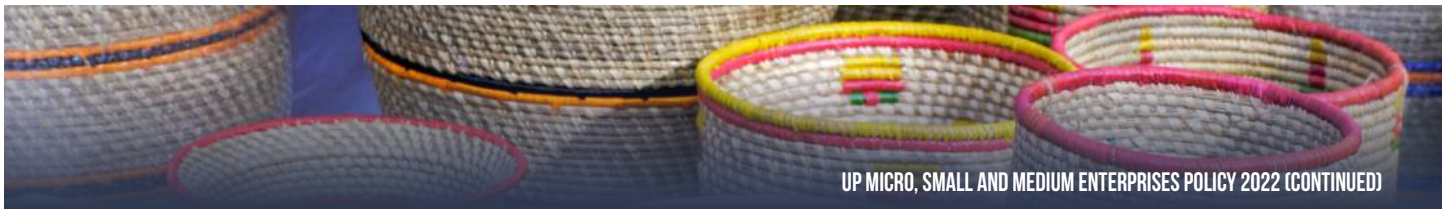
- Only micro units will be eligible for interest subsidy.
- 50% interest subsidy, payable annually for five years, subject to ceiling of ₹25 Lakhs / Unit.
- 60% interest subsidy for SC/ST and women entrepreneurs, payable annually for five years, subject to ceiling of ₹25 Lakh /unit Infrastructure Interest Subsidy.

Infrastructure Interest Subsidy

- Approved MSME industrial parks/ estates/ flatted factory complex (minimum area of 4000 square metres for flatted factory complexes) projects with area of 10 acres or more, will be eligible for annual infrastructure interest subsidy of up to 50%, subject to ceiling of ₹2 crore annually.
- Infrastructure interest subsidy will be payable for 7 years.

Stamp Duty Exemption

- MSMEs will be eligible for 100% stamp duty exemption in the Poorvanchal and Bundelkhand region, and 75% in the Madhyanchal and Pashchimanchal region except for Gautam Buddha Nagar and Ghaziabad wherein stamp duty exemption will be 50%.
- Women entrepreneurs will be eligible for 100% stamp duty exemption in any part of the State.



- MSME industrial parks/ estates/ flatted factory complex developers will be provided 100% stamp duty exemption on purchase of land.

Promoting Quality Improvement among MSMEs

- MSMEs will be promoted to attain quality standards like ZED, GMP, Hallmark etc. To this end, fiscal assistance of up to 75% (maximum ₹5 Lakh will be provided to MSMEs, as reimbursement).
- Financial assistance of 75% (maximum ₹10 Lakh will be provided for attaining patents and GI tags.
- Attorney fee of ₹ 50,000 and ₹2 Lakh will be reimbursed for obtaining national and international patents/ GI tag, respectively.
- Financial assistance of 75% for implementing ERP solutions (maximum ₹1 Lakh and ICT solutions (maximum ₹5 Lakh).

Promoting Environment Improvement Measures among MSMEs

- Fiscal assistance of 50% of the project cost (maximum ₹10 crore) for establishment of CETPs.
- Financial assistance of 50% of the project cost (maximum ₹75 Lakh) for implementing Zero Liquid Discharge facility.
- Fiscal assistance of up to 50% of the project cost (maximum ₹50 Lakh) for establishing boiler facility as common facility (minimum 10 MSMEs will be required to undertake such project).
- Promoting green practice and environmental audits for MSME, like energy and water conservation audits - reimbursement of 75% (maximum ₹50 thousand) towards audit services fee and 50% (maximum ₹20 Lakh) towards purchase of auditor recommended equipment/ machinery.
- Reimbursement of up to 50% (maximum ₹2.5 Lakh) of the consultancy charges incurred towards obtaining green rating for industrial buildings.
- Reimbursement of upto 50% (maximum ₹10 Lakh) towards expenses incurred for the Environment Management Laboratory/Environment Management System.





UTTAR PRADESH TEXTILE AND GARMENTING POLICY 2022

The main objective of this policy is to establish Uttar Pradesh as a Global Textile Manufacturing Hub and to promote sustainable growth of the entire value chain.

Key Incentives

Land Cost Subsidy

- Reimbursement of 25% of land cost on purchase of land in industrial areas developed by the Government Development Authorities, except in Gautam Buddha Nagar district. In Gautam Buddha Nagar district, this land cost subsidy is 15% of the land cost.

Stamp Duty Exemption

- Land, Shed or Industrial Building purchased or taken on lease from the State or Central Government, or their undertakings will be eligible for exemption from stamp duty. Exemption amounting to 75% of Stamp Duty to units setting up in Gautam Buddha Nagar district and 100% exemption of Stamp Duty to units setting up in remaining districts of the state.

Capital Subsidy on Plant & Machinery

- 25% Capital Subsidy on purchase of Plant & Machinery to units generating employment to minimum 50 persons.
- Additional 10% capital subsidy on plant & machinery to the units setting up in Poorvanchal & Bundelkhand region of the state.

Infrastructure Subsidy

- 50% of the project cost for developing self-use infrastructural amenities such as (i) Road; (ii) Drainage & Water Supply; (iii) Power Supply subject to a maximum of ₹3 crore.
- 50% of the project cost for establishing ETP & DG Sets, maximum up to ₹5 crore.

- 25% of the project cost for developing in-house training facility, testing laboratory, QC Labs, R&D Centre, maximum up to ₹2.5 crore.
- 25% of the project cost for developing staff quarter, worker's hostel or dormitory, maximum up to ₹5 crore.

Incentives related to Energy

- 100% exemption from Electricity Duty to new Textile and Garmenting Units for a period of 10 years.
- Permission for Open Access of Electricity to Developers or Units consuming more than a threshold limit, as per Electricity Act.
- Units in PM MITRA Park, which employs more than 50 persons will be provided power tariff subsidy of ₹2 per unit for 5 years. The upper limit of this power tariff ₹60 Lakh per annum per unit.

Employment Generation Subsidy

- Subsidy of ₹3,200 per worker per month will be provided to mega and super mega garmenting units, except in Gautam Budha Nagar and Ghaziabad district for a period of 5 years.

Freight Reimbursement

- To promote exports of garments, freight cost of container from unit to port will be reimbursed, for 5 years as per following: -
 - 75% reimbursement for 2 years
 - 50% reimbursement for next 2 years
 - 25% reimbursement in fifth year

Incentive for Private Textile Park

- The Government of Uttar Pradesh will provide incentive for developing integrated textile and apparel park in a minimum area of 25 acres, with plug and play facility and CETP. Financial assistance of 50% of the project cost (excluding cost of land), will be provided maximum up to ₹50 crore per park.

Incentive for promotion of Silk Industry

- 15% capital subsidy for rearing of chaaki worm, koya production, reeling and spinning in sericulture on investment up to ₹1 crore. In case of SC/ST entrepreneurs, this grant will be 20%.
- 20% capital subsidy to silk reeling units with investments more than ₹1 crore.
- Silk reeling units producing 75% threads from koya produced in state, will be provided interest subsidy @5% on working capital loan for 5 years. The upper limit of this subsidy is ₹50 thousand per annum.

Incentive to Youth for Starting New Employment in Marketing

The youth (resident male/female of Uttar Pradesh) shall be encouraged towards Self-employment related to the production, design, marketing and export of handloom and textile products. This special facility will be available to youth (male/female) who are not above 35 years of age.

For Starting New Employment in Production

- 75% capital subsidy to set up 05-20 handlooms or 05-10 power-looms in a shed, maximum of ₹20 Lakh for handloom and ₹60 Lakh for power-loom.
- Subsidy of 50% on rent of flatted factories allotted by State Agencies for 5 years and 75% capital subsidy on Plant & Machinery and Infrastructure, maximum up to ₹25 Lakh per unit.

For Starting New Employment in Design

- 75% of the project cost to set up Design Studio, maximum up to ₹30 Lakh per entrepreneur.

For Starting New Export House

- 75% of the registration fee and cost of infrastructure to open new Export House, maximum up to ₹20 Lakh per company.

For Starting New Employment in Marketing

75% of the registration fee and cost of infrastructure to set up a marketing company, maximum up to ₹50 Lakh per company. Preference to the next generation of weavers. Further, following incentives will be given on creation of own brand through marketing and opening its chain outlets: -

- ₹2 crore on opening 50 outlets and having minimum annual sales of ₹4 Crore.
- ₹4 crore on opening 100 outlets and having minimum annual sales of ₹8 Crore.
- ₹8 crore on opening 200 outlets and having minimum annual sale of ₹16 Crore.
- ₹10 crore on opening 500 outlets and having minimum annual sales of ₹20 Crore.
- Condition: Sales from all the outlets should have been made for a period of three years and 80% of the prescribed outlets should have been opened outside the state.

Additional subsidy of ₹2 Crore on opening 25 or more outlets outside the country.





UTTAR PRADESH DAIRY DEVELOPMENT & MILK PRODUCT PROMOTION POLICY 2022

This state government's policy aims to encourage the establishment of milk-based industries and to achieve the target of capital investment of ₹5000 crores in the next five years in the State.

Key Incentives

Capital Investment Subsidy

- 10% of the cost of plant machinery, technical civil works and spare parts, up to ₹5 crore shall be provided for the establishment of milk processing and milk products manufacturing units or expansion.

Interest Subsidy

- For establishing new milk processing units and dairy manufacturing units (plant machinery, technical civil works, spare parts etc.) the interest subsidy of 5 % of payable interest rate of loan or actual rate whichever is less for 5 years for maximum of ₹10 crore.
- For establishment of cattle feed units and cattle nutritional feed unit's establishment the interest subsidy of 5 % of payable interest rate of loan or actual rate whichever is less for 5 years for maximum of ₹7.5 crore.
- Technological upgradation for dairy units the interest subsidy of 5 % of payable interest rate of loan or actual rate whichever is less for 5 years for maximum of ₹2.5 crore.
- For new technology in field of dairy like quality control equipment and traceability etc. the interest subsidy of 5 % of payable interest rate of loan or actual rate whichever is less for 5 years for maximum of ₹1 crore.
- For establishing the cold value chain like refrigerator van, bulk milk cooler, etc. the interest subsidy of 5 % of payable interest rate of loan or actual interest whichever is less for 5 years for maximum of ₹1 crore.
- For 25% expansion of dairy units, the interest subsidy of 5 % of payable interest rate of loan or actual rate whichever is less for 5 years for maximum of ₹2.5 crore.
- For 25% expansion of cattle feed and cattle nutritious product, the interest subsidy of 5 % of payable interest rate of loan or actual rate whichever is lower for 5 years for maximum of ₹2 crore.
- For value added milk product units establishment of milk the interest subsidy of 5 % of payable interest rate of loan or actual rate or actual loan whichever is less for 5 years for maximum of ₹2 crore.



Incentives for Market Development & Brand Promotion

- To encourage export of processed product produced in the state, 25% of the actual expenditure on transportation of the product to the airport/sea port, upto ₹20 Lakh per annum, will be payable per beneficiary for 3 years.
- Grant for Freight on Board of about 20 % will be payable upto maximum of ₹40 Lakh for 3 years.
- 50 % of the unit cost subject to a maximum of ₹5 Lakh per beneficiary on sending sample of the product to other countries to encourage the export of the product will be limited to one unit to one country and one sample.

Standardization incentives

- For standardization purpose the subsidy of 50% of testing charges and fees will be provided up to maximum fees of ₹5 Lakh.

Patent and Design Registration Incentive

- Fees up to 75% and up to maximum of ₹5 Lakh will be payable once.

Electricity Duty reimbursement to new milk processing unit for 10 years

Stamp duty reimbursement at the rate of 100%

Eligibility Criteria

FPOs, Milk Producer's Companies, State Cooperatives and Private milk producers shall be provided incentives under the policy for the following-

- Setting up new (Greenfield) Milk Processing and Milk Product manufacturing plant or for expansion of the capacity of existing dairy units by 25 %.
- Establishment of Cattle Feed & Cattle Nutritional Products Manufacturing Unit and expansion of the capacity of cattle feed and cattle nutritional products by 25%
- Establishment of new units for value added products of milk like cheese, ice cream by creating MSME units
- Creation of cold value chain by establishing Milk Chilling Centres, Bulk Milk Coolers, Refrigerated Van/ Cooling Van/Road Milk Tanker, Ice Cream Trolley, etc.
- Connecting software systems like SCADA for information technology and traceability to milk dairy units





The objective of this policy is to ensure the availability of protein-rich diet to the people of state, to make the state self-sufficient and export oriented in poultry products as well as attracting ₹1500 crore in this sector in next five years by promoting entrepreneurship.

Key Incentives

Interest subsidy

For establishment of Commercial Layer Farm:

- Reimbursement of 7 % interest will be allowed to the beneficiary for 5 years on the loan received by the beneficiary from the bank.

Establishment of broiler parent farm:

- Reimbursement of 7 % interest will be allowed to the beneficiary for 5 years on the loan received by the beneficiary from the bank.

Electricity Duty:

- 100% rebate on electricity duty will be given for 10 years in the electricity bill of poultry units established under the policy.

Stamp Duty:

- 100% exemption on stamp duty will be given on land purchased or taken on lease for the unit established under the policy.

Dedicated Portal and Database Management and Project Facilitation Centre for Monitoring.

Training and Capacity Development, Entrepreneurship Development and Technical Training to the selected beneficiaries.



UTTAR PRADESH ELECTRIC VEHICLE MANUFACTURING & MOBILITY POLICY 2022

This policy aims to make Uttar Pradesh a global hub for electric mobility development and manufacturing and to enable the transition to an eco-friendly transportation system, particularly in cities.

Key Incentives

For Creation of Charging Facilities

Capital Subsidy to Service providers

- Charging Station (one time) investing minimum ₹25 Lakh shall be provided capital subsidy @20% upto maximum ₹10 Lakh per unit to 1st 2000 Charging Stations.
- Swapping Station (one time) investing minimum ₹15 Lakh shall be provided capital subsidy @20% upto maximum ₹5 Lakh per unit to 1st 1000 Swapping Stations.

Providing Govt Land to Govt/ Private Entities on revenue sharing model ₹1 / kWh for a period of 10 years.

For Adoption

Registration Fees & Road Tax exemption to buyers

- @100% on any EV purchased & registered in Uttar Pradesh over a period of 3 years from policy notification.
- @100% on any EV manufactured, purchased & registered in UP in the 4th & 5th year of policy period

Purchase Subsidy Scheme (one time) valid for 1 year from date of notification specifically done for this subsidy scheme at following rates in defined segments -

- **2-Wheeler EV:** @15% of ex-factory cost upto ₹5 thousand (\$60 approx) per vehicle subject to maximum budget outlay of ₹100 crore (\$12 million approx) to maximum of 2 lakh EVs.
- **3-Wheeler EV:** @15% of ex-factory cost upto ₹12 thousand per vehicle subject to maximum budget outlay of ₹60 crore to maximum of 50000 EVs.
- **4-Wheeler EV:** @15% of ex-factory cost upto ₹1 Lakh per vehicle subject to maximum budget outlay of ₹250 crore to maximum of 25000 EVs.

- **E-Buses (Non-Govt, i.e. School buses, ambulances, etc.):** @15% of ex-factory cost upto ₹20 Lakh per vehicle subject to maximum budget outlay of ₹80 crore to maximum of 400 E-Buses.
- **E-Goods Carriers:** @10% of ex-factory cost upto ₹1 Lakh per vehicle subject to maximum budget outlay of ₹10 crore to max. of 1000 E-Goods Carriers.

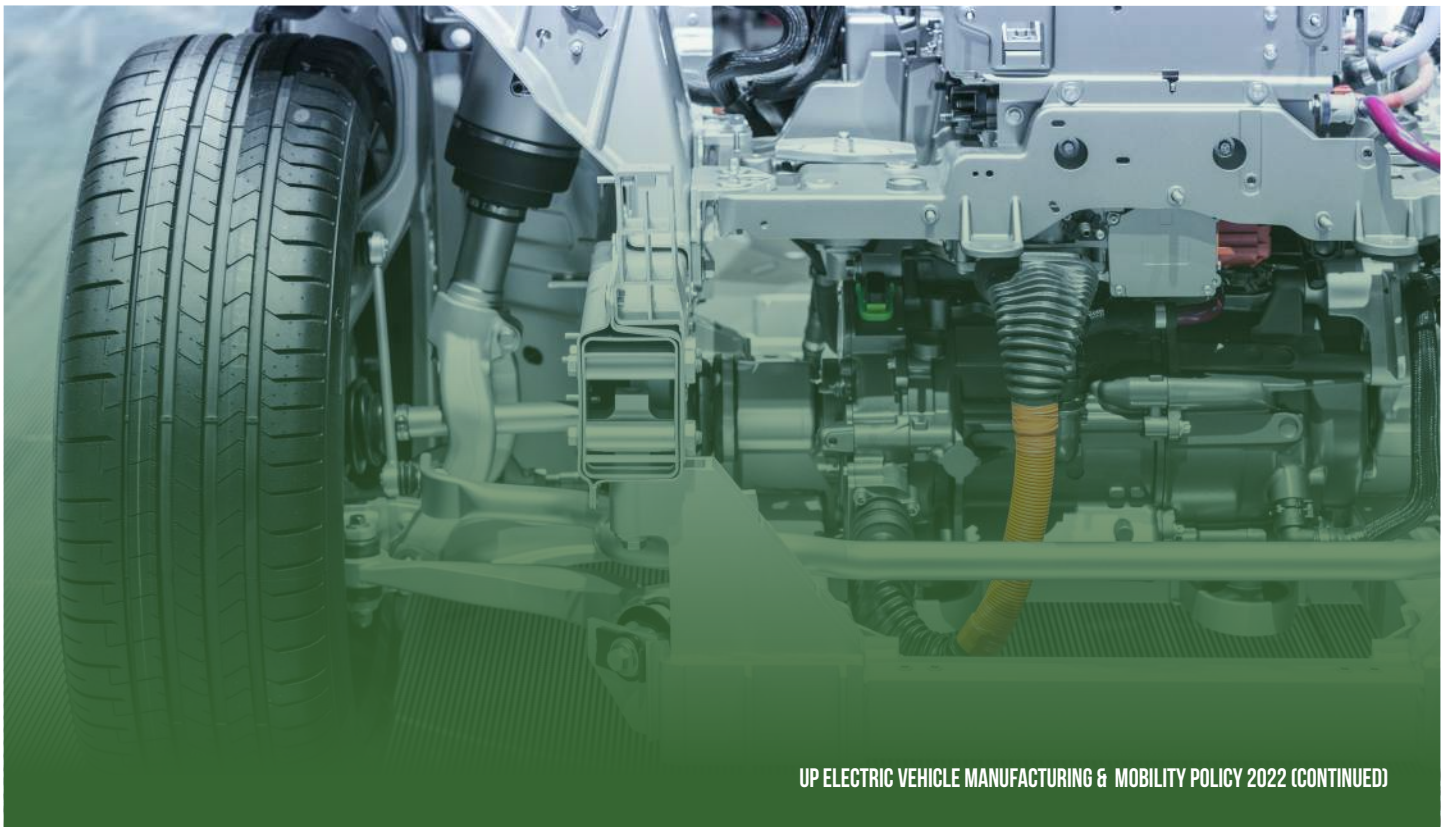
For Manufacturing

Capital Subsidy

Base Capital Subsidy multiplied by Gross Capacity Utilisation Multiple (GCM), where Base Capital Subsidy is as follows-

S. N.	Category	Criteria	Base Capital Subsidy	Period of Subsidy
1	Integrated EV Project	Investing ₹3000 crore or more; First 2 only	30% on eligible investment, subject to max ₹1000 crore per project.	Over a period of 20 years
2	Ultra Mega Battery	Investing ₹1500 crore or more and minimum production capacity of 1 GWH; First 2 only	30% on eligible investment, subject to max ₹1000 crore per project	Over a period of 20 years
3	Mega EV project	Investing ₹500 crore or more; First 5 only	20% on eligible investment, subject to max ₹500 crore per project	Over a period of 10 years
4	Mega EV battery project	Investing ₹300 crore or more; First 5 only	20% on eligible investment, subject to max ₹500 crore per project	Over a period of 10 years
5	Large EV projects	Investment of more than MSME but less than Mega EV/ Battery category	18% on eligible investment, subject to max ₹90 crore per project	Over a period of 10 years
6	MSME projects	Investment as per GoI MSME Act 2020	10% on eligible investment, subject to max ₹5 crore per project	Over a period of 2 years

And, GCM shall be considered as 1 for first year provided the capacity utilization for the unit is 40% of the installed capacity. For subsequent years GCM shall be considered as 1, provided peak capacity utilisation of that year is 75% or more of the installed capacity.



Stamp duty reimbursement

- 100% to Integrated EV Project & Ultra Mega Battery project
- 100% in Poorvanchal & Bundelkhand region, 75% in Madhyanchal & Pashchimanchal (except Ghaziabad & Gautam Buddha Nagar district) and 50% in Gautam Buddha Nagar & Ghaziabad district to Mega/Large/MSME projects

Other incentives

- **Quality certification charges reimbursement (one time)** @ 50% of fees paid for obtaining certification upto maximum ₹10 Lakh per unit to Large and MSME EV/Battery projects
- **Patent registration fees reimbursement (one time)** @75% of cost/expenditure incurred upto maximum ₹50 thousand for acquiring domestic patent and upto ₹2 Lakh for acquiring international patent to Large and MSME EV/Battery projects
- **Skill development incentive as reimbursement of stipend (one time)** @ ₹5,000 per employee per year to a maximum of first 50 employees



UTTAR PRADESH DATA CENTRE POLICY 2021 (AMENDMENT 2022)

The policy aims to build a conducive environment for the Data Centre industry to flourish in the state. The locational advantage, strong IT ecosystem, readily employable quality talent are some of the key ingredients to keep Uttar Pradesh a promising destination for investment in Data Centre industry.

Key Incentives

Major financial incentives available under the policy:

Incentive	Details	Applicability
Capital Subsidy	7% capital subsidy up to ₹20 Crore on fixed capital investment (FCI) excluding land and building	Data Centre Unit
Interest subsidy	Up to 60% of annual interest for 7 years subject to ₹10 Crore per year with an overall ceiling of ₹50 Crore per park	Data Centre Park
Land subsidy	<ul style="list-style-type: none"> 7.5% of total project cost or ₹75 Crore ; whichever is less 25% subsidy on prevailing sector rates on purchase of land from state agencies in Madhyanchal and Pashchimanchal; 50% for Bundelkhand and Poorvanchal regions 	Data Centre Park/ Data Centre Unit
Stamp Duty Exemption	100% exemption on first transaction (Authority/landowner to DC Park /Unit), 50% on second transaction (DC Park to DC Units)	Data Centre Park/ Data Centre Unit
Electricity Duty Exemption	100% exemption for 10 years post commencement of commercial production	Data Centre Unit
Dual Grid Power Supply Incentive	Dual power grid network shall be provided to first 8 DC Parks established in the state from the notification of this policy in which the cost of one grid (lower of the two) shall be reimbursed to the DC Park by Department of IT & Electronics while the cost of other grid shall be borne by the DC Park	Data Centre Park
Transmission and wheeling charge Exemption	<ul style="list-style-type: none"> 50% on intrastate sale of power for 25 years 100% on interstate transmission system for 25 years 100% on transmission charges intrastate system for import of energy from outside the state for 5 years 	Data Centre Park/ Data Centre Unit
Incentive for Edge Data Center	Incentive available for DC Units shall be extended to Edge Data Center subject to minimum of 25 edge data centers are proposed in a single proposal	Edge Data centers

Major non-financial incentives available under the policy:

Sr. No.	Heads
1	Sub-leasing DC parks shall be allowed to sublease the land/buildings to DC units/SPV without any sublease or transfer charges
2	Floor Area Ratio Allowed for 3.0+1.0 (Purchasable) FAR Partial Completion Certificate shall be issued for occupancy and commercialization
3	Installation of chillers on the rooftop No inclusion in FAR subject to structural safety and clearance from Airport Authority of India
4	Parking relaxation 5% of the total built up area subject to parking being provided in open area
5	Boundary wall Permitted to build up to 3.6m height boundary wall and 600mm height for fencing
6	Opening in building Allowed to install minimum number of windows in building subject to fire-safety regulations
7	Ground Coverage Up to 60% ground coverage shall be allowed
8	Cross Subsidy Surcharge (CSS) Visibility To be brought down progressively over 5 years to a maximum 20% of it's opening level
9	Non-Disturbance Provision Lease deed cancellation with board approval only in case of any violation of the Authority norms / by laws

Other incentives

- Classified as Mission Critical Infrastructure (ESMA)
- Permission to file Self-Certifications
- Non- Disturbance Provision
- Three Shift Operations
- Distribution License
- Banking Charges
- Preference in Public Procurement
- Floor to ceiling height relaxation
- Multi-level DG stacking
- Infrastructure at the door of DC Park will be provided by Authority
- Open Access for electricity
- Deemed Franchisee Status
- 24X7 Power Supply

Other incentives for Ecosystem Support

- Policy envisages to create world class infrastructure in the form of Centre of Excellence (CoE) to promote research, innovation and entrepreneurship and startup culture in the Data Centre industry.
- Policy aims to establish Centre of Excellence in collaboration with reputed academic institutions and/ or industry associations/ industry or any other Govt./ Private entity engaged in R&D in this field. Up to 50% of the total CoE project cost (subject to a maximum of ₹10 Crore) will be borne by Government of UP.



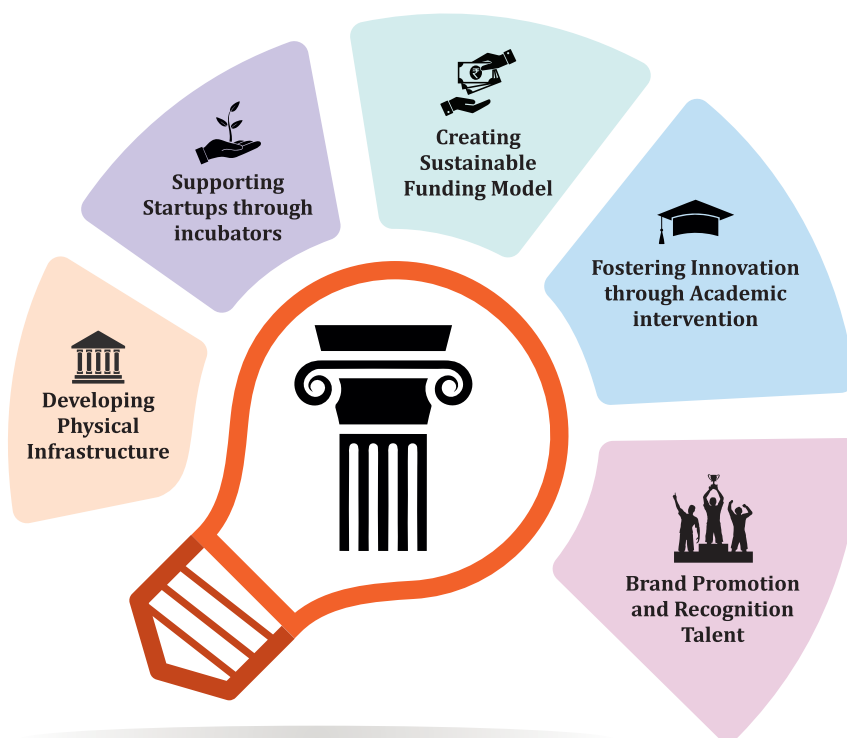
UTTAR PRADESH STARTUP POLICY 2020 (AMENDMENT 2022)

The Startup Policy supersedes all the clauses pertaining to the startup section of previous policies i.e. UP IT & Startup Policy 2016 and UP IT & Startup Policy 2017-2022.

The objective of the policy is -

- To be among Top 3 States in the “States' Startup Ranking” conducted by Startup India
- To establish 100 Incubators, a minimum of one in each district of the State
- To develop a minimum of One Million square feet of incubation /acceleration space for startups
- To create the ecosystem for at least 10,000 startups in the State
- To establish 8 state-of-the-art Center of Excellence (CoEs)
- To establish India's largest Incubator in Lucknow

Broad pillars of Uttar Pradesh Startup Policy



Key Incentives

- **Sustenance allowance** at the rate of ₹17,500 per month per startup for a period of one year up to 25 startups per incubator per year shall be given to startups at the idea stage
- **Prototype grant of up to ₹5 Lakhs** is provided to startups to get their Minimum Viable Product ready.
- **Seed Capital/Marketing Assistance** to support startups through early-stage funding for maturing their ideas/ concepts. The seed capital is given in the form of Marketing Assistance up to ₹7.5 Lakhs per startup to upto 25 startups per incubator per year to launch the Minimum Viable Product (MVP) in the market.
- **The cost of filing of successful patent** shall be reimbursed to the incubated startups for Indian as well as foreign awarded patents: ₹2 Lakhs for Indian patents and ₹10 Lakhs for International Patents
- **Reimbursement to startups for participation in events** - upto ₹50,000 for national events and ₹1 Lakh for international events
- Startups having women/ Transgender/ Divyangjan cofounders with more than 26% equity shall be eligible to get additional 50% incentives on **Sustenance Allowance and Seed Capital**.
- Additional 50% shall also be given to startups having registered offices/operations in **Poorvanchal/ Bundelkhand regions** or cofounders hailing from **Economically Weaker Sections (EWS)**.
- **Incubators are supported with Capital grant** on setting up/scaling up technology infrastructure up to maximum ₹ One (1) crore or ₹1.25 crore if they are established in Purvanchal/Bundelkhand regions.
- **Financial support to incubators** up to ₹30 Lakhs per year to cover operational expenditure for 5 years or until self-sustainable whichever is earlier.
- **A matching grant** of upto ₹1 Lakh per startup, maximum ₹10 Lakh per program shall be given to competent institutions, upto 5 programs per institution per year to run acceleration program of minimum 12 weeks for supporting the startups. Maximum 100 such programs could be organized in a year under the policy.





UTTAR PRADESH ELECTRONICS MANUFACTURING POLICY 2020 (AMENDMENT 2022)

This policy is aimed at establishing Uttar Pradesh as a preferred destination for electronics manufacturing by offering competitive ecosystem and infrastructure.

Key Incentives

- **Capital subsidy 15%** of Fixed Capital Investment with additional 10% maximum up to ₹100 crore on investment exceeding ₹1,000 crore, and employment to minimum 3000 persons making total Capital Subsidy up to ₹250 crore
- Refurbished plant & machinery are permitted up to 40% of Fixed Capital Investment
- **5% Interest Subsidy** (on the rate of interest) up to maximum of ₹1 crore per annum per unit for 7 years
- **100% Stamp Duty Exemption**
- **Land Rebate** of 25% in Madhyanchal and Pashchimanchal and 50% in Bundelkhand and Poorvanchal regions limited to 7.5% of the total project cost or ₹75 crore whichever is less
- **25% of lease rental charges** for Industrial sheds/ Industrial Building up to ₹25 Lakh per annum for 5 years for investment less than ₹200 Crore
- 3.0+1.0 (Purchasable) **floor area ratio (FAR)**
- **Patent Filing Cost reimbursement** up to ₹5 Lakh for domestic and ₹10 Lakh for international patents
- **Electricity Duty exemption for 10 years** : 50% in Pashchimanchal, 75% in Madhyanchal, 100% in Poorvanchal & Bundelkhand
- **50% Logistics Subsidy** on transportation cost for import of manufacturing equipment up to ₹2 crore/ unit
- **5% additional capital subsidy** shall be provided to the investor acting as an Anchor unit and guaranteeing to get more than 10 ancillary units along,
- **5% additional capital subsidy** for investor applying under the focus areas, like Defense, Electronics Drones, EoT, strategic Electronics, Robotics, etc.
- Investors setting up units for remanufacturing, repair, or refurbishment of Electronics products in the state will also be eligible for all incentives offered under the policy



UTTAR PRADESH INFORMATION TECHNOLOGY & INFORMATION TECHNOLOGY ENABLED SERVICES POLICY 2022

This policy aims to build a robust ecosystem for the sector by enabling a sound business environment and by encouraging collaboration and consolidation through establishment of IT Cities, IT Parks and Centers of Excellence in emerging technologies.

Key Incentives

- Capital subsidy of 10% of Fixed capital Investment (FCI) maximum up to ₹50 crore
- 10% on Operating expenses covering Lease rentals, bandwidth expenses, data center/cloud service cost and power charges max. up to ₹20 crore per annum for 5 years
- 25% reimbursement on the cost of land max. up to ₹50 crore
- 100% stamp duty exemption
- 7% Interest subsidy for 5 years max. up to ₹1 Crore per annum
- 100% reimbursement of the total EPF paid for IT/ITeS professionals of Uttar Pradesh domicile max. up to ₹1 crore per annum
- Recruitment assistance of ₹20,000/employee
- Incentives for Certifications up to ₹25 Lakh/unit
- Patent Filing Cost reimbursement : maximum up to ₹5 lakh for domestic patents and ₹10 lakh for international patent per unit
- 50% course fee reimbursement up to ₹50,000/candidate for certification in emerging technology courses



UTTAR PRADESH DEFENCE & AEROSPACE UNIT & EMPLOYMENT PROMOTION (AMENDMENT) POLICY 2022

This policy aims at incentivising and private industrial parts investors in defence and aerospace manufacturing sector in the state, and to establish the state defence Aerospace manufacturing hub in the country.

Key Incentives

- **Capital Subsidy** at the rate of 7% upto maximum ₹500 Crore to all Defence & Aerospace units setting up projects in Agra, Aligarh, Lucknow and Kanpur node of Uttar Pradesh Defence Industrial Corridor (UPDIC)
- **Capital Subsidy** at the rate of 10% upto maximum ₹500 Crore to all Defence & Aerospace units setting up projects in Jhansi and Chitrakut node of UPDIC's Bundelkhand region
- **Transport Subsidy** for Anchor units for transfer of technology
- **Reimbursement for setting up Effluent Treatment Plant (ETP)** by Defence & Aerospace units
- **Reimbursement of patent filing fees** at the rate of 100% for domestic patent registration and at the rate of 75% for international patent registration
- **Reimbursement of Trademark registration fees**
- **Financial assistance to MSME units for obtaining quality certification**



UTTAR PRADESH AIRCRAFT MAINTENANCE, REPAIR & OVERHAUL POLICY 2022

Through this policy, the State government intends to provide conducive environment for the development of aviation ecosystem in the state and generate employment opportunities in both technical/non-technical aeronautical stream

Key Incentives

All MRO units, would be eligible for capital investment subsidy at the following rates:

- 5% where capital investment is not more than ₹500 crore;
- 8% where capital investment is more than ₹500 crore but less than ₹1,000 crore; and
- 12% where capital investment is more than ₹1,000 crore, subject to a maximum amount of ₹200 crore.
- Cost of land will not be included within the term of “capital investment”.



UTTAR PRADESH BIO ENERGY POLICY 2022

The objective of the policy is to encourage setting up of Compressed Biogas Plants, Bio Diesel production plants and Bio Coal production plants utilising Bio waste.

Key Incentives

- Main incentives available on setting up these plants are in addition to incentives available from Govt of India.
 - Production capacity Incentive of ₹75 lakh/tonne to the maximum of ₹20 crore on setting up Compressed Biogas (CBG) Production Plant.
 - Incentive of ₹75000/tonne to the maximum of ₹20 crore on setting up of Bio-Coal production unit.
 - Incentive of ₹3 lakh/Kiloliter to the maximum of ₹20 crore on setting up Bio diesel Production Plant
 - State subsidy available to the tune of 30 % of cost maximum ₹20 lakhs on procurement of Baler Raker and troller equipments. This subsidy will be available in addition to 50 % subsidy available from Central Government in Agriculture mechanisation scheme.
 - Facility of maximum 5 Km of approach road, if there is minimum investment of ₹50 Crore.
 - Deemed exemption from Land ceiling and conversion from agriculture to non-agriculture land.
 - 100% Exemption on development charges levied by development authorities.
 - Exemption of 100 % Stamp duty and Electricity duty.
 - Government land on lease rent of ₹1 per acre annually will be made available for setting up Bio Energy industry and storage of feed stock.



UTTAR PRADESH AGRICULTURE EXPORT PROMOTION POLICY 2019 (AMENDMENT - 2021)

The policy aims to provide new framework for promoting agricultural exports, to harness the potential of exports of agricultural produce and products and to substantially augment the income of farmers and other stakeholders.

Key Incentives

Following measure will be taken to encourage exporters of agriculture exports:

Category	Minimum eligibility requirements	Incentives
Farmer Cluster	Cluster Area 50 hectares to 100 hectares	₹10 lakhs on completion of cluster construction, registration and export obligation
	More than 100 hectares and up to 150 hectares	₹16 lakhs on completion of cluster construction, registration and export obligation
	More than 150 hectares and up to 200 hectares	₹20 lakhs on completion of cluster construction, registration and export obligation
	More than 200 hectares and up to 250 hectares	₹28 lakhs on completion of cluster construction, registration and export obligation
	More than 250 hectares and up to 300 hectares	₹34 lakhs on completion of cluster construction, registration and export obligation
	More than 300 hectares and up to 350 hectares	₹40 lakhs on completion of cluster construction, registration and export obligation
	As per above, if the area of the cluster increases, an increase in the amount of ₹6 lakh will be allowed.	
		Of this, 40 % in the first year and 15 % thereafter on export for the next 04 years.





Ecosystem Support

- Export based incentive provisions for new processing units to be set up near clusters
- Transport subsidy for export of agricultural produce and processed products
- Exemption from mandi fee and development cess on specified agricultural produce
- Incentive for conducting Degree/Diploma/ Certificate Courses in Agriculture Exports/Post Harvest Management & Technology
- Incentives for the design, printing, manufacturing of packaging material
- Promote international acceptability of exportable agricultural produce, for this a traceability system of exportable produce shall be established
- Establishment of Export Facilitation Centers
- Information Dissemination and Capacity Building
- Encouraging Business, Start-ups and Investment Promotion
- Promotional events, including organisation of international buyer-seller meets (BSM)
- Market Intelligence, Innovation and Research
- Implementation of Good Agricultural Practices





SCHEME FOR GOVERNMENT SUPPORT TO PRIVATE INVESTMENT IN DEVELOPMENT OF MEDICAL COLLEGES - 2022

This scheme aims to bring synergies from various schemes such as UP Industrial Investment & Employment Promotion Policy for the investors in the development of medical colleges and hospital projects and to bring in leading practices across the country to ensure financial viability of the projects.

Key Incentives

Two Models for development of Medical Colleges (In remaining 16 unserved districts)

Model 1: Through State Policy for Private Sector Investment (Fiscal & Fiscal Incentives)

Mode A: Private Hospital + Private Land for medical college (min 100 seats)

Mode B: Private Hospital + Govt. provides land for medical college (minimum 100 seats)

Mode C: Govt provides District Hospital (DH) (as is where is basis) + Private brings land for medical college (minimum 100 seats)

Model 2: Leveraging Viability Gap Funding (VGF) by Govt of India

Govt provides DH + Govt provides land for medical college (As per VGF Scheme by DEA guidelines)



	Mode A Private Hospital + Private Land for medical college	Mode B Private Hospital + Govt. provides land for medical college	Mode C Govt provides DH + Private party brings land for medical college
Role of Private Sector	<ul style="list-style-type: none"> Augment existing hospital as per minimum regulatory requirements to run a medical college Run medical college & hospital 	<ul style="list-style-type: none"> Run medical college & hospital for 33 years extendable for another 33 years automatically against an annual lease rental of ₹1 (subject to performance) Give back the leased land along with the infrastructure without hospital (as is where is basis) at the end of lease period (hospital shall not be returned) 	<ul style="list-style-type: none"> Develop & operate medical college post upgrading District hospital (DH) Provide 500 sqm built up area within DH for public health functions to be performed by DGHS/Health dept Hand back the upgraded DH on as-is where is basis at the end of 33 years Charge patients as per policy
Role of Govt.	<ul style="list-style-type: none"> Provide fiscal and non-fiscal benefits as per policy 	<ul style="list-style-type: none"> Provide fiscal & non-fiscal benefits as per policy Provide land at nominal lease rental of ₹1 per year 	<ul style="list-style-type: none"> Provide fiscal & non-fiscal benefits as per policy Provide DH on as-is where-is basis with nominal lease rent of ₹1 p.a. Repurpose the existing workforce from DH over two years (50% at the end of each year)

Incentives [Priority of proposal selection (Mode A > Mode B > Mode C)]

Sr No	Type of incentives	Mode A	Mode B	Mode C
1	Interest subsidy on capital cost of upgradation for 5 years (Capped to maximum ₹1 Crore p.a.)	5%	5%	5%
2	Assistance / seat for first 2 batches of MBBS only	₹5 Lakh / Seat / Year (Capped to maximum ₹25 Lakh per student)	₹2 Lakh / Seat / Year (Capped to maximum ₹10 Lakh per student)	₹3 Lakh / Seat / Year (Capped to maximum ₹15 Lakh per student)
3	Land conversion exemption	100%	100%	100%
4	Equipment subsidy	NA	NA	20% (Capped to maximum ₹10 Crore. p.a.)
5	Stamp Duty	As per Industrial Investment & Employment Promotion Policy		
6	OPD consultation & related diagnostic fee	NA	NA	INR 100 per patient (3% p.a. escalation) (Capped to maximum ₹2 Crore p.a.)
7	Expansion subsidy	NA	Allotment of land at nominal lease rent of ₹1	NA
8	Provision of Operational hospital	NA	NA	Provided at nominal lease rent of ₹1 (33 years)
9	Other incentives	As per extant policies by respective departments		



UTTAR PRADESH TOURISM POLICY 2022

The state government through this policy aims to establish Uttar Pradesh as the most preferred tourist destination not only in the country, but also on the global map.

Key Incentives

Capital Investment Subsidy

Eligible Capital Investment (ECI)	Subsidy Percentage	Ceiling of Subsidy
₹10 lakhs - Upto ₹10 crore	25%	₹2 crore
More than ₹10 Crore Upto ₹50 crore	20%	₹7.5 crore
More than ₹50 Crore Upto ₹200 crore	15%	₹20 crore
More than ₹200 Crore Upto ₹500 crore	10%	₹25 crore
More than ₹500 crore	10%	₹40 crore

- Additional 5% subsidy for unserved destinations in Tier 2 or lower category cities, women entrepreneurs and SC/ST/Backward classes, Focus Tourism Destinations (as notified by the Department)
- Sum of all incentives capped at 30%
- Land purchased (only the eligible part) included in Eligible capital Investment (ECI)
- PPP projects can also avail incentives

Interest subsidy

- 5% for a period of 5 years on a bank loan upto ₹5 crore
- Unit can apply for either capital or interest subsidy

Industry status to hotels and resorts

- House tax (property tax) and water sewage tax levied at industry rates. Electricity duty shall be charged as per industry rates.
- Construction permitted in notified industrial areas



Stamp duty exemption @100% (1st Transaction)

Land Conversion and Development Charges Exemption @100%

Employment Generation subsidy: 100% reimbursement of EPF expenditure for a period of 5 years.

Specially-abled friendly units: Payroll assistance of ₹1500 per month per worker

Revival of scarce art & culture @ ₹5 lakh granted to an individual or group involved

Incentives for ICT Enablement

- One time assistance of 25% of the cost of procuring equipment
- 25% subsidy to promotional content using technology, AI and metaverse
- Financial assistance for introduction of ICT in tourism

Support to Responsible Tourism:

- 75% reimbursement of the cost of carrying out an energy audit
- 20% reimbursement of capital cost of setting up a sewerage plant
- 50% reimbursement of green certification fee

Assistance for research in tourism/hospitality sector: Financial assistance maximum to 5 studies to recognized travel associations, hotel associations/chamber of commerce and hospitality bodies.

Marketing and Promotion Assistance: 50% of the space rent - ₹30,000 per national event and ₹1 lakh per international event

Assistance for YUVA tourism: One-time grant of ₹ 10,000 will be provided to youth clubs within government educational institutes for tourism related activities

State Tourism Awards: Upto ₹1 Lakh prize money to various tourism businesses for extra ordinary service and initiatives

Special incentives for Heritage Hotels

- 25% subsidy on capital cost without disturbing the architecture
- Self-expenditure and loan considered as Eligible Capital Investment for the project
- 5% interest subsidy for a period of 5 years on a bank loan upto ₹5 crore
- 100% exemption on stamp duty and land use conversion
- 50% reimbursement on Excise license fees of first year

Allotment of Govt. land:

- The allotment of such land shall be made on the prevailing DLC (District Level Committee) rate of the local area
- Land made available under this policy cannot be used for any other purpose for atleast 30 years



UTTAR PRADESH SOLAR ENERGY POLICY 2022

This policy mainly focuses to provide low cost and reliable power to the people of Uttar Pradesh, and to reduce the dependence on fossil fuels and achieve sufficiency in renewable power.

- The Policy aims to achieve a target of 22000MW Solar Power Projects by 2026-27. UP Govt. will promote Solar Power Projects for captive consumption and sale of power to third parties.
- **Development of Solar Parks:** A green Energy corridor is being set up in Bundelkhand Region of the State to facilitate evacuation of power of 4000 MW capacity solar projects which is amenable for enhancement in capacity depending on the Private investment received.
- Solar Rooftop installations in residential sector will be encouraged. About 13.50 lakh houses to be covered with Solar Rooftop power plants during the policy period.
- Ayodhya to be pilot Model Solar City .Thereafter sixteen Nagar Nigam cities to be developed as Solar Cities.
- Solarization of Segregated Agriculture Feeders and Grid connected Private Tube wells.
- Government Buildings and Government PSU Buildings, schools, Government colleges, Technical Institutions and Universities across the State shall be covered with Solar Rooftop Plants. in phased manner.

Key Incentives

- 100 % exemption on Stamp duty on the land used for setting up of solar power plant/solar park
- 100% exemption in Electricity duty for 10 years
- 30000 youth to be trained as Surya Mitra at UPNEDA training centres in the next 5 years.
- To encourage Utility scale solar systems with four hours battery storage systems with State Subsidy @ ₹2.50 crore/MW.
- To promote installation of Grid connected Rooftop systems under Net-Metering arrangement on large scale in private residential sectors, State Government will provide subsidy of ₹15000/KW to a maximum limit of subsidy ₹30000/- per consumer.
- Grid connected Solar Power Plants of capacity up to 10 kW, will be exempted from the inspection by the State Electrical Inspector.
- For grid connectivity of Standalone Solar Power projects of capacity 5 MW and above proposed to be set up in Bundelkhand and Poorvanchal region, State Government will bear the cost for construction of maximum transmission line length as follows:
 - For 05 to 10 Megawatt capacity - 10 Kilometer
 - For > 10 megawatt to 50 megawatt capacity - 15 Kilometer
 - For > 50 megawatt capacity - 20 Kilometer.
- Exemption of 50 % on wheeling charges/transmission charges on Intrastate Sale of Power to third party or in case of Captive use
- Cross subsidy surcharge and wheeling charges/Transmission charges will be exempted 100 % for Intrastate Transmission system on purchase of solar power
- The State Government will provide revenue land for setting up solar park on lease for development of Solar park by private sector



UTTAR PRADESH WAREHOUSING & LOGISTICS POLICY 2022

The policy aims to develop an integrated logistics ecosystem in the state and connect different modes of transport to reduce logistics cost and time, thereby enhancing competitiveness, operational efficiency of businesses and providing business friendly trade and investment landscape in Uttar Pradesh.

Eligibility Criteria

Type of Project	Minimum Investment	Minimum Size
Perks		
Logistics Parks	-	25 Acres
Truckers Parks	-	10 Acres
Storage Facilities		
Warehousing facility	₹20 crore	1 Lakh Sq. ft.
Silos	₹30 crore	4 Acres
Cold chain facility	₹15 crore	20,000 Sq. ft.
Dry ports		
Container Freight Station (CFS) or Inland Container Depot (ICD)	₹50 crore	10 Acres
Cargo Terminals (Type A)	Projects approved under Gol GCT Scheme 2021	
Cargo Terminals (Type B)	₹20 crore	10 Acres
Other Facilities		
Berthing Terminals	₹20 crore	Minimum Capacity of atleast 5000 tons
Inland Vessels	-	Minimum Capacity of atleast 500 tons

Key Incentives

Front End Subsidies

Incentives are offered to eligible projects before commencement of commercial operations.

Stamp duty exemption

- Storage facilities: @100% in Bundelkhand & Poorvanchal; @75% in Madhyanchal & Pashchimanchal (except Gautam Buddha Nagar, Ghaziabad) and 50% in Ghaziabad & Gautam Buddha Nagar.
- Dry ports, Logistics parks & Truckers Park: 100%.

Concession in land use conversion for all eligible projects @75%.

Exemption in Development Charges for all eligible projects @75%.

Ground Coverage

- Storage facilities & Dry ports: upto 60%.
- Logistics Park: overall ground coverage of 60%.

Back End Subsidies

Incentives are offered to eligible projects on commencement of commercial operations.

Capital Subsidy:

- Storage facilities: @15% upto ₹5 crore anywhere in UP and upto ₹10 crore in designated Logistics Zones.
- Dry ports & Logistics Parks: @25% upto ₹25 crore anywhere in UP & upto ₹50 crore in designated Logistics Zones.
- Berthing Terminal: @25% upto ₹15 crore subject to max 6 terminals.
- Cargo Terminals (GCT approved, non-approved each): @20% upto ₹15 crore.

Land provided on PPP basis for 35 years on BOOT model to developers of Cargo/ Berthing Terminals.

Electricity Duty Exemption @100% for 10 years.

Quality certification cost reimbursement for storage facilities upto ₹5 lakh per project.

Skill development subsidy: reimbursement of stipend @ ₹1000 per trainee/month for 6 months.

Purchase subsidy for inland vessels @ 25% upto ₹5 Crore subject to maximum 50 vessels.

Other Benefits

Industry status granted to units defined in terms of land use. No need for land use change from commercial to industrial. Also, Industrial FAR and industrial land rates are applied to such projects.

Fast track land allotment:

- Eligibility: Logistics Parks as defined in this policy with minimum Capital Investment of ₹500 crore.
- In industrial areas where direct land allotment is allowed, the concerned Industrial Development Authority will directly allot the plot in favour of investor. In case of multiple applications, highest investor will be allotted.
- In Industrial areas where land is allotted through auction, land will be allotted directly at Base rate of the Plot + additional 15% of the base rate. In case of multiple applications, highest investor will be allotted.
- In areas outside any Industrial Development Authority/ Development Authority or Urban Local body, State to acquire land 1.25 times of that required by eligible unit so that a minimum of 4 more industrial/ logistics units can be set up in the additional land so acquired and a logistics cluster can be developed.

Designated Logistics Zones: Strategic areas in proximity to key infrastructure projects such as in Western Dedicated Freight Corridor-Eastern Dedicated Freight Corridor, Expressways, Noida International Airport, etc will be notified.





UTTAR PRADESH EXPORT PROMOTION POLICY 2020 - 25

The objective of this policy is to establish Uttar Pradesh as the best export hub in the country by providing world class infrastructure and capacity building of concerned stakeholders through single window system and to explore new potential markets for existing and innovative products of the state by making best use of the state's resources.

Key Incentives

- Restructuring of Tvarit Niryat Protsahan Yojna (Accelerated Export promotion Scheme) to make it WTO compliant.
- Establishment of Centre State Coordination Cell.
- Establishment of a single window system for faster processing of export related documentation and speedy redressal of exporter's grievances.
- To establish a dedicated GST cell for exporters to address their grievances and export related issues.
- Identification, assistance in registration and branding of Geographical Indication (GI) products.
- Establishment of a B2B exchange, which would facilitate small and micro units of the State to take up online trading.
- Introduction of Green card facility for the exporters with an appreciable track record for easing out the clearance mechanism.
- Development of export infrastructure facilities in export oriented districts under Trade Infrastructure for Export Scheme of Government of India and launch a state-specific scheme for creation of export related infrastructure on similar lines.
- Provision to provide an additional Floor Area Ratio (FAR) of 25% to the export units for Govt. of Uttar Pradesh promoted Flatted Industrial Parks.
- To provide special provisions to boost services exports from the state.
- Fiscal Incentives will be provided to the exporters in terms of transport subsidy, electricity duty, market development assistance, certification etc.





- To create a strong analytical database on exports and exporters in Uttar Pradesh
- To promote Public-Private initiative for developing competitive export infrastructure
- To strengthen institutional framework for State Level Export Promotion Council, State Level Export Promotion Committee and District Level Export Promotion Committee
- Constitution of District Export Promotion Council, chaired by the District Magistrate and Deputy Commissioner - Industries as member secretary. The chairmen of leading industrial associations and industrial units of the district will be the members of the council. The council will organize meeting to discuss and resolve the problems of industries of the district.
- Customized capacity building workshop across the State to develop knowledge about export practices among the entrepreneurs and Government officials
- To address the export related issues at district level, State Government will setup a mechanism i.e. District Level Empowered Committee (Zila Niryat Bandhu) headed by Collector. The issues that are not resolved and policy related matters will be referred to Niryat Bandhu.
- To provide export credit at competitive rates, each district with appreciable export potential should have at least one MSME devoted branch of the bank for providing enhanced credit support to the units.
- To increase exports from various sectors / product-based advisory committees shall be constituted. Sectoral EPCs, expert agencies, state and central departments and the state NRI department shall be a part of the advisory committees.



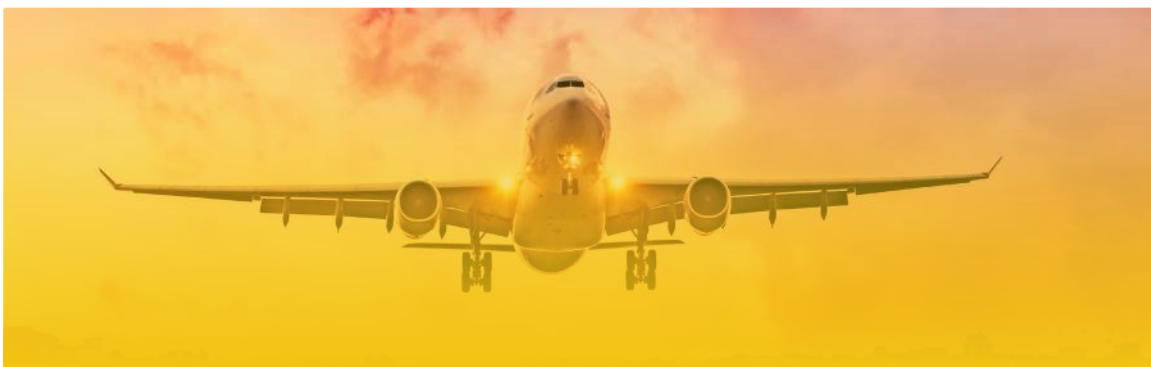
UTTAR PRADESH CIVIL AVIATION POLICY 2017

This policy aims to create a conducive business environment and provide incentives for the development of robust civil aviation infrastructure in Uttar Pradesh.

Key Incentives

S.No	Incentives and Concessions for Regional Connectivity Scheme (RCS) Airports/Routes				
1	VAT on ATF	Zero for 10 years	9	Bus Service	Will be provided by Government of U.P. through UPSRTC
2	Viability Gap Funding (for 50% of total seat)	20% State Share as per RCS	10	Ambulance & Medical Facility	Will be provided by Government of U.P. through Medical & Health Deptt
3	Security arrangements at RCS airports	Will be provided by Government of U.P.	11	Underwriting of Non-VGF 50% Seat @ ₹2500 (\$30 approx)/unwritten seat	100% Category aircraft connecting lucknow to Divisional Hq. (for 3 years) 30% for other categories of aircraft or on other routes (for 3 years)
4	Fire Services	Will be provided by Government of U.P.	12	Reimbursement of S-GST on sale of air tickets on RCS flights	100% reimbursement for 3 years
5	Electricity	Provided by Government of U.P. at concessional rate	13	Airport parking/high halt at RCS airports	Zero charges (for 3 years) at Government of U.P. Airports
6	Water	Will be provided by Government of U.P.	14	Office space (100 sqm) for airlines at Government of U.P. RCS airports	Zero Rental (for 3 years) at Government of U.P. Airports
7	ATF Fueling facility at RCS airport	Government of U.P. shall provide land at zero rental to oil companies	15	Route Navigation & Facilitation Charges (RNFC)	50% of RNF (upto ₹2000 will be reimbursed on RCS airports or flights connecting Divisional Hq (for 3 years)
8	Road Connectivity	For RCS airports will be provided by Government of U.P. through PWD			

Incentives and Concessions for Non-RCS Airports/Routes					
A. Provisions for connecting non-RCS airports in UP with non-RCS airports outside U.P.			B. Provisions for connecting airports within U.P.		
1	VAT on ATF	Zero for 01 year from date of operation	1	VAT on ATF	Zero for 01 year
2	Reimbursement of amount equivalent to S-GST	On account of sale of air tickets on new flights for 01 year - from date of operation	2	Reimbursement of amount equivalent to S-GST	On account of sale of air tickets on new flights for 01 year
			3	Compensation per seat	₹400 /seat on 50% of total seats
			4	Seat Underwriting	₹2500/vacant seat (on 15% of total seats, up to maximum of 360 seats per month per one way trip)
<p>Note: All new flights connecting a non-RCS airport in UP to non-RCS airport outside UP after 01.04.2017 (wherein origin & destination were not connected through a direct flight) will be eligible for above incentives/concessions.</p>			<p>Note: All new flights connecting any airport in UP to any other airport within UP after 01.04.2017 (wherein origin & destination were not connected through a direct flight) will be eligible for above incentives/concessions.</p>		





Investment Promotion & Facilitation
Agency of Govt. of Uttar Pradesh

Address:

A-Block, 2nd, 4th & 6th Floor, PICUP Bhawan
Vibhuti Khand, Gomti Nagar, Lucknow - 226010 (INDIA)

Contact Details: +91-522-3129570, 6923000

E-mail: advantageup@investup.org.in

Website: <https://invest.up.gov.in/>



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