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## NOTIFICATION

No.F.14016/5/83-TOUR the 18th March, 1993. The Government of India with a view to developing tourism in the State have suggested that tourism be declared as an 'Industry' so that the State may earn more and more income and foreign exchange. Government of Mizoram, after considering all the aspects of the case, has accepted the proposal and hereby declared 'Tourism' as an 'Industry'. This issues with the approval of the Council of Ministers vide Item No. 3 of their Minutes of the Meeting held on 26.10.92 under Memo No. J-11012/2/92-POL Dated Aizawl, the 28.10.1992. The following benefits can be made available to those engaged in tourism promotional activities in the State :-

1. (1) Subsidy on preparation of feasibility/project report upto 50%
- (2) Subsidy on man-power development, such as training employees/workers outside the State for managerial and technical training for upgradation of their skills in promotion of tourism to a government recognised institution or Registered/Licensed Firm shall be given. This will be 50% of actual expenditure subject to upper ceiling limit of Rs. 3,000/- per trainee
- (3) 4% Subsidy on interest charged by Financial Institutions for term and working capital loans taken by entrepreneurs for a period of 5 years from the date of commissioning of the units subject to timely repayment of the loans on production of the relevant documents showing payment of loans interest amounts.
- (4) Power Subsidy :- Expenditure on power consumption to the extent of 30% may also be re-imbursed for a period of 5 years from the date of commercial production.
- (5) Transport Subsidy on Plant and Machineries for the actual cost of transportation from the place of purchase up to the location of

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installation will be re-imbursed on the basis of official documents proving the cost of transportation through rail, transport agency, etc.

- (6) Relief from Sales Tax at least for a period of 5 years from the date of commercial operation or use.
  - (7) Waiving of stamp duty on legal documents involving legal mortgages of property such as security and also making co-lateral security on equitable mortgages acceptable.
  - (8) Participation by the State Government in projects relating to tourism as Joint Ventures or assisted industries.
2. Tourism Department may act as a nodal agency for scrutinising claims of incentives/subsidy by the entrepreneurs related to Tourism Industry and for making recommendation to Industry Department for such subsidies etc.
3. Items eligible for the concessions mentioned above will be as the following :-
- (1) Classified hotels approved by the State Government.
  - (2) Restaurants (approved by Classifications Committee of the Government of India).
  - (3) Amusement parks and Recreation Centres approved by the Government.
  - (4) Ropeway and cable cars at tourist centres approved by the Government.
  - (5) Purchase of luxury cars, coaches, boats, air-crafts, etc. by Tour Operators/Agents approved by the State/Central Department of Tourism.
  - (6) Institutions teaching surfing, skiing, gliding, trekking and similar activities which will promote adventure tourism.
  - (7) Exclusive handicrafts emporia (approved by the State/Central Department of Tourism).

Sd/-  
Secretary to the Govt. of Mizoram,  
Tourism Department.

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