

INCENTIVES FOR TOUR OPERATORS

LIST OF EXEMPTED ITEMS FOR TOUR OPERATORS W.e.f 1/1/2016 until 31/12/2020

SL#	Particulars	BTC code	Life Span	Remarks
1	BUSES:			
a)	Coaster 22 seater	8702.10.00		
b)	H1 Hyundai bus			
c)	Toyota Hiace bus			
	Hiking & Trekkiing			
2	Sleeping tent	6306.22.00	4 years	
3	Dining tent	6306.22.00	4 years	
4	Kitchen tent	6306.22.00	4 years	
5	Toilet tent	6306.22.00	4 years	
6	Folding mats	4016.91.00	3 years	
7	Sleeping bags	9404.30.00	3 years	
8	Folding chairs	9404.89.00	4 years	
9	Folding tables	9404.89.00	3 years	
10	Altimeters	9026.80.00	7 years	An instrument used to measure the altitude of an object above a fixed level
11	Shower tents	6306.22.00	4 years	
12	Air Mattress	4016.91.00	3 years	
13	Rescue Bags	8708.95.00	4 years	
14	Duffle Bags for trekking	4202.29.00	2 years	
15	Foam Mattress for trekking	9404.21.00	3 years	
16	Satellite Phones	8525.60.00	7-8years	For Safety
17	Shower pumps/shower bags	8413.81.00	3 years	
18	Toilet Seat(portable trekking gear)	3922.10.00	1-2 Season	
19	Carabiners	8302.49.00	3 years	A metal loop with a sprung or screwed gate that is used to quickly and reversibly connect components in safety-critical systems.

20	Climbing rope/hooks	5607.90.00	3 years	
21	Oxygen Cylinder with Mask (Assembly)Blank	7311.00.00	3 years	For Safety
22	Pedometers	9029.10.00	5 years	A device, usually portable and electronic or electromechanical, that counts each step a person takes by detecting the motion of the person's hips.
23	Compass	9014.10.00	5 years	
24	Cots	9404.29.00	3 years	of Beds
25	Gamow Bags (pressure bags)	9426.20.00	7 years	A Gamow bag (pronounced Gam-Off) is an inflatable pressure bag large enough to accommodate a person inside. By inflating the bag with a foot pump, the effective altitude can be decreased as much as 1500 meters (5,000 feet). It is primarily used for treating severe cases of altitude sickness.
26	Global positioning system (GPS)	8525.60.00	7 years	A space-based global navigation satellite system (GNSS) that provides location and time information in all weather, anywhere on or near the Earth, where there is an unobstructed line of sight to four or more GPS satellites. It is maintained by the United States government and is freely accessible by anyone with a GPS receiver.
	Kayaking & Rafting			
27	Rafts	8907.10.10	5 years	A raft is any flat structure for support or transportation over water.
28	Kayaks	8907.90.00	5 years	A small human-powered boat that traditionally has a covered deck, and one or more cockpits, each seating one paddler who strokes a double-bladed paddle
29	Boats	8903.99.00	5 years	
30	Life jackets	6307.20.00	5 years	
31	Rafts pump (manual & electric)	8413.19.00	5 years	
32	Inflatable kayaks	8907.90.00	5 years	
33	Catarrafts	8907.10.00	5 years	of H-Shaped Raft
34	River board	9506.21.00	5 years	Of kayaking using hand by lying flat on the boat

35	SUP board	9506.29.00	5 years	Of Kayaking using a long rower instead of hands
36	River Tubes	4013.90.90	5 years	Of comforts/used in place of conventional tyre tubes
	Mountain Biking			
37	Mountain biking(cycles only)	8712.00.00	5 years	
38	Helmets	6506.10.00	7 years	
39	Bike Rack	9403.89.00	5 years	
	Bird Watching			
40	Demo(Birding audio Players and associated equipment)	8519.89.00	7 years	
41	Scope and Binoculars	9005.10.00	7 years	

The following items shall not be eligible for exemption(NOT EXEMPTED)				
SL. No	Particulars			
1	Flash lights/torches	NOT ELIGIBLE FOR EXEMPTION		
2	Walkie talkie			
3	Shower bags			
4	Solar bags			
5	Camp lamps (battery/solar operated)			
6	Outfits for treks, rain jacket, pants			
7	Outdoor cooking grills			
8	Camping cutlery/crockery & utensils (glass, plastic or metal)			
9	Medical Kit			
10	Horse riding saddle (full set)			
11	High Pressure Burner			
12	Straps/Ropes/Webbing for rafts			
13	Rafts/kayak paddles			

14	Dry bags for rafting	NOT ELIGIBLE FOR EXEMPTION
15	Spray skirts	
16	Oar frames	
17	Floating bags	
18	Throw bags	
19	Paddles bags	
20	Wet suits	
21	Dry suits	
22	Dry tops	
23	Dry pants	
24	Splash Jackets	
25	Splash pants	
26	River shorts	
27	River shoes and sandals	
28	Inner Thermal wear	
29	Hydro skin tops and pants	
30	Thwarts	