



## Tax alert: Haryana GCC Policy 2026- Driving next wave of GCCs in India

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The Government of Haryana has notified the Haryana Global Capability Centre (GCC) Policy 2026, vide the Haryana Government Gazette Extraordinary No. 81-2026/Ext. dated 27 May 2026. With over 270 GCCs already operational in the state - including numerous Fortune 2000 companies - Haryana is strategically poised to consolidate its standing as India's premier GCC destination, leveraging its proximity to the National Capital Region, a robust infrastructure and a forward-looking regulatory ecosystem.

### In a nutshell



#### Objectives

- Target to attract 100+ new GCC units across the state
- Aim to generate 30,000 new employment opportunities within the state.



#### Balanced regional development

- Policy has identified Tier II cities such as Panchkula, Hisar, etc. to emerge as distributed GCC hubs to ensure balanced regional development and optimal utilisation of state's talent base.



#### Innovation collaboration

- Catalyze collaboration, innovation and development of next generation technologies by fostering strong linkages between GCC and local innovation ecosystem including start-ups, research organization, centres of excellence etc.



#### Foreign exchange contribution

- Position the state's GCC ecosystem as a premier export-oriented services hub to expand Haryana's global footprint and strengthen international foreign exchange earnings.



#### High quality employment generation

- Accelerate premium job creation and knowledge driven service exports by anchoring global enterprises specialised in advance engineering, R&D and digital transformation.

## **Background:**

### **India story so far**

India has emerged as a global hub for GCCs with nearly 1,700 GCCs and over 2,975 GCC units established across the country. These centres employ approximately 1.9 million professionals and contributed US\$ 64 billion in export revenues in financial year (FY) 2024.

Over the last five years alone, more than 400 new GCCs have been established in India, with nearly 20% of Forbes 2000 companies having set up their GCC presence in the country. Collectively, GCCs now contribute nearly 1% to India's GDP, reflecting their increasing strategic and economic significance in the country's growth story.

As the GCC landscape continues to mature, Indian states are increasingly competing to attract investments through dedicated policies, targeted incentives, and ecosystem-led interventions.

### **Haryana story so far**

Over the years, Haryana has emerged as a key business and technology destination, driven by its strong industrial base, world-class infrastructure and access to a highly skilled talent pool. Gurugram, in particular, has evolved into a leading corporate and technology hub, hosting a significant concentration of GCCs.

Building on this foundation, Haryana has adopted an increasingly focused approach towards attracting substantial investments, generate large-scale employment, boost export earnings, enhance R&D capabilities and promote balanced regional development beyond traditional growth centres. Haryana is now seeking to transition from being primarily a business location to becoming a strategic hub for global capability, research, digital transformation, and advanced technology operation.

## **Key considerations:**

### **Global Capability Centres:**

GCC refers to a captive centre established in Haryana by multinational corporations (MNCs), or by their parent, group, subsidiary, or affiliate entities, to serve the internal global operations of such entities including but not limited to R&D, product design and engineering, information technology services, data and analytics, finance and accounting, procurement/sourcing, supply chain management, legal and compliance, risk management, human resources and other shared or enterprise support functions.

To be considered eligible under the policy, GCCs shall operate exclusively for their parent, group, subsidiary, or affiliate entities and shall not render services to unrelated third-party clients. GCCs established under alternative operating structure will also be considered eligible under this policy, provided that the centre is intended for captive operations and eventual or effective control rests with the MNC or its group entity.:

- Build-Operate-Transfer (BOT) Model wherein a service provider sets up and operates the centre for a defined period before transferring ownership and control to the MNC or its group entity; and
- Joint Venture (JV) Model, Hybrid Model, or similar contractual arrangements wherein a service provider or strategic partner establishes and operates the GCC on behalf of the MNC for captive use.

### **Fixed Capital Investment (FCI):**

FCI includes new investments in land, infrastructure/associated utilities, building, furnishing/fitouts, machinery and equipment (IT and Non-IT), hardware and software, power back-up arrangements, and captive renewable energy plants made during the policy period and before the commencement of commercial operations and up till 3 years after the date of commencement of commercial operations or as decided by the Haryana Enterprise Promotion Board (HEPB).

Key exclusions from FCI include:

- Working capital, goodwill, preliminary and pre-operative expenses, and capitalised interest.
- Expenses towards acquisition of technology or technical know-how (including consultancy charges,

royalties, design and drawings, patents, licences and other intellectual property rights) — whether capitalised or not.

- Transfer of plant, machinery, and equipment from the same or a different unit located elsewhere.

Note: For cases where investment has been made prior to the notification of this policy but the date of commencement of commercial operations falls after 1 January 2026, the FCI made in the one-year period prior to the date of notification will be considered eligible.

### Transit oriented development (TOD) zone

TOD Zones are areas notified or designated for transit-oriented development by the Town and Country Planning Department of Haryana from time to time. These zones are typically located within a specified distance along or around mass public transit corridors or nodes, and promote compact, high-density, mixed-use development with enhanced access to public transportation.

### Expansion/diversification

Existing GCC units undertaking expansion/diversification by investing at the same location for provision of new/ additional services or enhancement of capital/workforce or upgradation, modernisation or technological improvement of existing equipment/ processes will be eligible to avail incentives under the Policy, subject to fulfilment of any one of the following conditions:

- Additional FCI of at least 50% of the current FCI of the Project (as on date of commencement of expansion/diversification); or
- Additional FCI of at least 25% of current FCI of the project (as on date of commencement of expansion/diversification), subject to a minimum expansion investment of INR 125 crore; or
- Additional FCI exceeding the minimum Mega/Ultra Mega unit threshold as defined under the Policy for the particular location.

Note: Eligible units may avail incentives for expansion/diversification only once during the policy period. Units undertaking expansion/diversification at different locations will be treated as New Units.

### Eligibility criteria

Units must comply with the following conditions for being eligible under the Policy:

- Minimum employment of 100 employees on payroll/contract with ESI/ PF number within a period of 3 years from date of commencement of operations; and
- Commence commercial operations on or after 1 January 2026 and until expiry of the policy

Eligible units would be classified as per the definition in the Make in Haryana Industrial Policy 2026. The broad thresholds are as follows:

Category	Eligibility conditions
MSME units	• As defined under MSMED Policy
Large units	• Minimum FCI - INR 125 crores; <b>or</b> • Minimum FCI - INR 50 crores <u>and</u> minimum direct employment - 500 persons
Mega units	• Minimum FCI - INR 400-700 crores; <b>or</b> • Minimum FCI - INR 125 crores <u>and</u> minimum direct employment - 1,250 persons
Ultra - mega units	• Minimum FCI – INR 1,500- 6,000 crores

## Key fiscal incentives for GCCs (capped at 100% of FCI)

### 1. CAPEX support incentive

Reimbursement of eligible capital expenditure\* (ECE) incurred, disbursed in 10 annual instalments:

GCC location	Incentive	Overall capping	
		Owned space	Leased space
Non-TOD zone of Gurugram	50%	INR 3.75 crore per 100 eligible employees; capped at INR 100-150 crores	INR 2.50 crore per 100 eligible employees; capped at INR 50-100 crores
TOD zone of Gurugram	65%		
All other districts	75%		

\* ECE includes building, fit-outs, P&M, captive renewable energy projects, etc.

### 2. OPEX support incentive

Reimbursement of eligible operational expenditure\* (OPEX) incurred

GCC location	Incentive	Overall annual capping
Non-TOD zone of Gurugram	50% for 5 years	INR 0.75 crore per 100 eligible employees; capped at INR 15 crores p.a.
TOD zone of Gurugram	65% for 7 years	
All other districts	65% for 9 years	

\* OPEX includes actual eligible expenditure incurred towards electricity duty, lease rentals, internet bandwidth charges and cloud rental charges

### 3. Employment generation and capacity building subsidy

Reimbursement of percentage of average gross monthly salary of eligible on-roll/contractual local employees (with valid ESI/ PF number) having continuous employment of at least 1 year for a period of 10 years

% of local employment	General category	Women/SC/Divyang Agniveer/Ex-servicemen category
< 15%	NA	120%; capped at INR 1 lakh per employee p.a.
≥ 15%	100% + 20% * (% of local employment – 15%); capped at INR 1 lakh per employee p.a.	120% + 20% * (% of local employment – 15%); capped at INR 1.2 lakh per employee p.a.

**Floor subsidy-** where average gross monthly salary < INR 48,000 — minimum subsidy of INR 48,000 p.a. per such employee

### 4. Employment booster for recruitment through HKRN

Reimbursement for units recruiting local employees through Haryana Kaushal Rozgar Nigam (HKRN):

Category	Incentive*
For employer	100% of employer's contribution to EPF for 5 years
For eligible employees	100% of employee's contribution to EPF for 5 years through direct benefit transfer

\* Capped at higher of 12% of basic salary + DA + retaining allowance and INR 25,000 per employee p.a.

### 5. Job readiness program

Reimbursement of 50% of 6 months stipend paid up to INR 15,000 p.m. per intern for 50 interns p.a.

### 6. Incentive for setting up R&D/ innovation centre

Support for up to 5 DSIR/CSIR recognised R&D centres for 5 years

Incentive	Remarks
Capital subsidy	50% of eligible capital cost; up to INR 10-50 crores
Operational subsidy	50% of eligible OPEX; up to INR 2 crores p.a.

## **7. Customised package**

Mega and Ultra-mega units would be eligible for customised package of incentives over and above the standard package of incentives.

### **Way forward:**

With the launch of the Haryana GCC Policy 2026, the state is poised to chart a new trajectory in India's GCC ecosystem. Backed by deep talent pool, competitive infrastructure and an enabling policy framework, Haryana offers a compelling proposition for global enterprises seeking to establish or scale up their captive operations in India.

The policy's comprehensive mix of fiscal and non-fiscal incentives, together with its emphasis on innovation, research, digital infrastructure, and employment generation, is expected to accelerate the growth of high-value GCC operations in the state. Notably, the extension of incentive eligibility to investments undertaken during the one-year period preceding the policy notification is a significant positive development, enabling early movers and existing GCC operators in Haryana to also avail benefits under the policy framework.

As multiple states compete to attract GCCs, businesses will need to assess which location best aligns with their strategic objectives, talent requirements, and long-term expansion plans, before making a decision.

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