

China

Preferential Loans and Interest Rates

1. Policy Loans to the CASTR Industry
2. Export Loans
3. Loans and Interest Subsidies Provided Pursuant to the Northeast Revitalization Program

Income Tax and Other Direct Tax Subsidies

1. Income Tax Programs Under the GOC's 2008 Corporate Income Tax Law
2. Other Countervailable Income Tax Programs

Indirect Tax Programs

1. VAT and Tariff Exemptions for Purchases of Fixed Assets under the Foreign Trade Development Fund
2. Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries

Grant Programs

1. Foreign Trade Development Fund Grants
2. Export Assistance Grants
3. Subsidies for Development of Famous Export Brands and China World Top Brands
4. Export Interest Subsidies
5. Grants for Energy Conservation and Emission Reduction
6. Grants for the Retirement of Capacity

Government Provision of Goods and Services for Less than Adequate Remuneration

1. Provision of Electricity for Less than Adequate Remuneration
2. Provision of Wire Rod for Less than Adequate Remuneration

India

Countervailable Subsidies Provided by the Government of India

A. Duty Exemption/Remission Schemes

1. Advance Authorization Scheme (formerly, Advance License Program)
2. Duty Free Import Authorization Scheme
3. Duty Drawback Scheme

Subsidies for “Export Oriented Units”

1. Duty-Free Import Of Goods, Including Capital Goods and Raw Materials
2. Reimbursements of Central Sales Tax Paid on Goods Manufactured in India
3. Duty Drawback On Fuel Procured From Domestic Oil Companies
4. Exemption From Payment Of Central Excise Duty On Goods Manufactured In India And Procured From A DTA

C. Export Promotion of Capital Goods Scheme

D. Pre-Shipment and Post-Shipment Export Financing

E. Market Development Assistance Scheme

F. Market Access Initiative

G. Focus Product Scheme

H. Government of India Loan Guarantees

I. Status Certificate Program

J. Special Economic Zones

1. Duty-Free Importation Of Capital Goods And Raw Materials, Components, Consumables, Intermediates, Spare Parts, And Packing Material
2. Exemption From Payment Of CST On Purchases Of Capital Goods And Raw Materials, Components, Consumables, Intermediates, Spare Parts, And Packing Material
3. Exemption From Electricity Duty And Cess On Electricity Supplied To A SEZ Unit
4. SEZ Income Tax Exemption
5. Service Tax Exemption
6. Exemption From Payment Of Local Government Taxes And Duties, Such As Sales Tax And Stamp Duties

K. Steel Development Fund Loans

L. Provision of Steel For Less Than Adequate Remuneration

M. Incremental Exports Incentivisation Scheme

State Government Subsidy Programs

A. State Government of Punjab Subsidy Programs

B. State Government of West Bengal

C. Union Territory Government of Delhi

D. State Government Of Andhra Pradesh Subsidy Programs

1. Subsidies Under the SGAP Industrial Investment Promotion Policy
2. Subsidies provided by the Andhra Pradesh Industrial Investment Corporation

E. State Government Of Gujarat Subsidy Programs

1. The State Government of Gujarat's Exemptions and Deferrals on Sales Tax for Purchases of Goods
2. The State Government of Gujarat's VAT Remission Scheme Established on April 1, 2006
3. The State Government of Gujarat Special Economic Zone Act (SGOG SEZ Act): Stamp Duty and Registration Fees for Land Transfers, Loan Agreements, Credit Deeds, and Mortgages
4. The State Government of Gujarat Special Economic Zone Act (SGOG SEZ Act): Sales Tax, Purchase Tax, and Other Taxes Payable on Sales and Transactions
5. The State Government of Gujarat Special Economic Zone Act (SGOG SEZ Act): Sales and Other State Taxes on Purchases of Inputs (Both Goods and Services) for the SEZ or a Unit Within the SEZ

F. State Government Of Maharashtra Subsidy Programs

1. SGOM Sales Tax Program
2. VAT Refunds Under The SGOM Package Scheme of Incentives
3. Electricity Duty Exemptions
4. Waiving Of Loan Interest By SICOM
5. Investment Subsidies
6. Infrastructure Assistance for Mega Projects Under The Maharashtra Industrial Policy of 2013 And Other SGOM Industrial Promotion Policies To Support Mega Projects
7. Subsidies for Mega Projects Under the Package Scheme of Incentives
8. Other Subsidies Under The Package Scheme of Incentives, 2013
9. Provision Of Land For Less Than Adequate Remuneration