

## **SUBSIDY PROGRAMS**

### **COUNTERAVAILABLE 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

#### **B. 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. Status Certificate Program**

#### **I. 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

#### **J. Steel Development Fund Loans**

#### **K. Provision of Steel for Less than Adequate Remuneration**

#### **L. Incremental Exports Incentivisation Scheme**

### **IV. COUNTERAVAILABLE SUBSIDIES PROVIDED BY STATE GOVERNMENTS**

#### **A. 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

#### **B. State Government of Gujarat**

1. Sales Tax Incentives
2. Gujarat Industrial Development Corporation Subsidized Financing

**C. 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
9. Provision of Land for Less than Adequate Remuneration