

## **China**

### A. Preferential Lending

1. Policy Loans to the FEB Industry
2. Export Loans from Chinese State-Owned Banks
3. Preferential Loans for State-Owned Enterprises (SOE)

### B. Export Credits from Export-Import Bank of China

1. Export Seller's Credit
2. Export Buyer's Credit

### C. Exemptions for SOEs from Distributing Dividends

### D. Tax Programs

1. Income Tax Reduction for High or New Technology Enterprises
2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
3. Income Tax Concessions for Enterprises Engaged in Comprehensive Resource Utilization
4. Income Tax Deductions/Credits for Purchase of Special Equipment
5. Tax Incentives for Businesses in the China (Shanghai) Pilot Free Trade Zone

### E. Indirect Tax Programs

1. Import Tariff and VAT Exemptions on Imported Equipment for Encouraged Industries
2. VAT Rebates on Domestically-Produced Equipment
3. Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring

### F. Grant Programs

1. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China World Top Brands
2. The State Key Technology Project Fund
3. Foreign Trade Development Fund Grants
4. Grants for Energy Conservation and Emission Reduction
5. Grants for the Retirement of Capacity

### G. Government Provision of Goods and Services for LTAR

1. Provision of Land for LTAR
2. Provision of Electricity for LTAR
3. Provision of Steam Coal for LTAR
4. Provision of Steel Ingot for LTAR

## **India**

### A. Duty Exemption/Remission Schemes

1. Advance Authorization Program
2. Duty Free Import Authorization Scheme
3. Duty Drawback Program

### B. Subsidies for "Export Oriented Units"

1. Duty-Free Import of Goods, Including Capital Goods and Raw Materials
2. Reimbursement 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 Duty Goods Manufactured in India and Procured from a DTA

C. Export Promotion of Capital Goods Scheme (EPCGS)

D. Merchandise Exports from India Scheme (MEIS)

E. Interest Equalization Scheme

F. Status Holder Incentive Scheme (SHIS)

G. Pre-Shipment and Post-Shipment Export

H. Market Development Assistance Scheme

I. Market Access Initiative

J. Focus Product Scheme (FPS)

K. Status Certificate Program

L. Special Economic Zones (SEZs)

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

M. Steel Development Fund Loans

N. Incremental Exports Incentivisation Scheme

O. Income Tax Deductions for Research and Development Expenses

P. Deduction Under Section 32-AC of the Income Tax Act

Q. Provision of Steel Inputs by SAIL for LTAR

R. Government of Maharashtra Subsidy Programs

1. Sales Tax Program

2. SGOM Electricity Duty Exemptions

3. VAT Refunds Under the SGOM Package Scheme of Initiatives

## **Germany**

A. Energy Subsidies

1. Section 9b of the Electricity Tax Act

2. Section 37 of the Energy Tax Act
3. Section 51 of the Energy Tax Act
4. 2018 Special Compensation Scheme
5. Peak Equalization Scheme (Section 55 of the Energy Tax Act)
6. European Union Emission Trading System Allowances
7. Section 53b and Section 53c of the Renewable Energy Sources Act of 2017
8. StromNEV Section 19

#### B. Grants

1. Grants for Investment
2. DENA Waste Heat Subsidies
3. Joint Federal Task for the Improvement of Regional Economic Structures
4. European Union Research Fund for Coal and Steel

#### C. Loans and Other Preferential Financing

1. Coal Financing Act
2. Federal Export Credit Guarantees
3. KfW Entrepreneur Loans

### **Italy**

#### A. Energy Subsidies

1. Industrial Exemptions for General Electricity Network Costs
2. Energy Interruptibility Contracts
3. Electricity Purchases Through the Interconnector Program
4. Free Allocation of European Union Emissions Trading System Allowances

#### B. Grants and Loans

1. Industrial Technological Innovation Grants and Loans Under Law 46/1982
2. Industrial Development Grants Under Law 488/1992
3. *Patti Territoriali* Grants Under Law 662/1996
4. *Contratti di Programma* Grants Under Law 662/1996
5. Industrial Revitalization Grants and Loans Under Law 181/1989
6. Preferential Financing Under Law 266/1997
7. Regional Experimental Development and Industrial Research Grants and Interest Rate Subsidies Under Article 25(2)(b) and (c) of EU Commission Regulation No. 651/2014

#### C. Tax Programs

1. Income Tax Deferrals Under Article 42 of Law 78/2010
2. “*Sgravi*” Benefits
3. IRAP Tax Credits Under Article 1 of Law 296/2006
4. Tax Credits Under Article 62 of Law 289/2002
5. Export Credit Subsidies

#### D. Employee Benefit Programs

1. Grants for Continuous Training Under Article 118 of Law 388/2000
2. Regional Direct Grants and Interest Rate Subsidies for Employee Training Under Article 31 of EU Commission Regulation No. 651/2014