

Turkey

SUBSIDY ALLEGATIONS

- A. Tax Programs
 - 1. Deductions from Taxable Income for Export Revenue
 - 2. Inward Processing Certificates
 - 3. Exemption from Property Tax
 - 4. Free Zones Law No. 3218: Corporate Income Tax Exemption
 - 5. Free Zones Law No. 3218: Exemption from Income Tax for Workers' Wages
 - 6. Tax and Fee Incentives for renewable Energy
- B. Investment Incentive Scheme Programs
 - 1. Investment Incentive Scheme
 - 2. Regional Investment Incentive Scheme
 - 3. Large Scale Investment Incentive Scheme
 - 4. Strategic Investment Incentive Scheme
 - 5. Project-Based Investment Incentive Program
- C. Loan Programs from Export Credit Bank of Turkey
 - 1. Rediscount Program
 - 2. Investment Credit for Export Program
 - 3. Export-Oriented Business Investment Loans
 - 4. Export Buyer's Credits
- D. Provision of natural Gas for Less Than Adequate Remuneration
- E. Grant Programs
 - 1. Renewable Energy Support Mechanism
 - 2. Foreign Fair Support Program
 - 3. Foreign Market Research and Market Entry Grants
- F. Research and Development ("R&D") Incentives
 - 1. Incentives under the R&D Law
 - 2. TUBITAK Grants

India

SUBSIDY ALLEGATIONS

A. Government of India Subsidy Programs

1. Advance Authorization Program (a.k.a. Advance License Program)
2. Duty Drawback Program (“DDB”)
3. Duty-Free Import Authorization Scheme
4. Export Promotion of Capital Goods Scheme (EPCGS)
5. Merchandise Export Incentive Scheme (“MEIS”)/ Focus Product Scheme (“FPS”)
6. Status Holders Incentive Strip Scheme
7. Incremental Exports Incentive Scheme
8. Special Economic Zones
 - a. Duty-Free Importation of Capital Goods and Raw Materials, Components, Consumables, Intermediates, Spare Parts, and Packing Material
 - b. Exemption from payment of Central Sales Tax on Purchases of Capital Goods and Raw materials, Components, Consumables, Intermediates, Spare Parts, and Packing Material
 - c. Exemption from Stamp Duty of All Transactions and Transfers of Immovable Property within the SEZ
 - d. Exemption from Electricity Duty and Cess on the Sale or Supply of Electricity to the SEZ Unit
 - e. SEZ Income Tax Exemption Scheme (Section 10A)
 - f. Discounted Land Fees in an SEZ
9. Export-Oriented Units Scheme
 - a. Duty-Free Import of Goods, Including Capital Goods and Raw Materials
 - b. Reimbursement of Central Sales Tax Paid on Goods Manufactured in India
 - c. Exemption from payment of Central Excise Duty on Goods Manufactured in India and Procured through a Domestic Tariff Area
 - d. Duty-Drawback on Furnace Oil Procured from Domestic Companies
10. Market Access Initiative
11. Market Development Assistance Program
12. GOI Loan Guarantees
13. Income Tax Deductions for Research and Development Expenses
14. Renewable Energy Certificate
15. Provision of Captive Mining Rights for Less than Adequate Remuneration
 - a. Bauxite
 - b. Coal
16. Provision of Coal for Less Than Adequate Remuneration

B. State Government Subsidy Programs

1. State and Union Territory Sales Tax Incentive
2. State Government of Maharashtra Subsidies under the Package Scheme of Incentives
 - a. Industrial Promotion Subsidy/Sales Tax Program
 - b. Interest Subsidy
 - c. Electricity Duty Exemption

- d. Waiver of Stamp Duty
 - e. Incentives to Strengthening Micro-, Small-, and Medium-Sized and Large Scale Industries
 - f. Incentives for Mega/Ultra Mega Projects
- 3. State Government of Gujarat Subsidies
 - a. SGOG Industrial Policy 2009
 - b. SGOG Subsidies Provided by the Gujarat Industrial Development Corporation
 - c. SGOG Electricity Duty Exemption
- 4. State Government of Utar Pradesh Subsidies
 - a. Investment Promotion Scheme
 - b. Special Assistance for Mega Projects
 - c. Electricity Duty Exemption
 - d. Stamp Duty Exemption
- 5. State Government of Chhattisgarh Subsidies
 - a. Stamp Duty Exemption
 - b. Exemption of Entry Tax
- 6. State Government of Odisha Subsidies

Brazil

SUBSIDY ALLEGATIONS

- A. Domestic Subsidy Programs
 - 1. Reduction of IPI for Machines and Equipment
 - 2. Ex-Tarifario
 - 3. Exemption of Payroll Taxes
 - 4. Research and Development Incentives INOVA Brasil Program
- B. Regional Incentives
 - 1. Amazon Region Development Authority and Northeast Region Development Authority Tax Incentives
 - 2. Pernambuco Development Program
- C. BNDES Financing
 - 1. BNDES Giro/PROGEREN
 - 2. BNDES ExIm Pre-and Post-Shipment Loans
 - 3. BNDES FINAME
 - 4. BNDESPAR LOANS
 - 5. Automatic BNDES
- D. Export Subsidy Programs
 - 1. Export Financing from Banco do Brasil – PROEX
 - 2. REINTEGRA Program
 - 3. Special Regime for the Acquisition of Capital Goods for Export Companies – “RECAP”
 - 4. Integrated Drawback program
 - 5. Export Credit Insurance and Guarantees
 - 6. Export Guarantee Fund
 - 7. Export Promotion and marketing Assistance
- E. Government Provision of Goods or Services for Less Than Adequate Remuneration (“LTAR”):
Provision of Electricity for LTAR

Bahrain

SUBSIDY ALLEGATIONS

- A. Provision of Goods and Services for Less than Adequate Remuneration
 - 1. Provision of Land in Industrial Areas for Less Than Adequate Remuneration (“LTAR”)
 - 2. Provision of Primary Aluminum for Less Than Adequate Remuneration
 - 3. Provision of Natural Gas for Less Than Adequate Remuneration
 - 4. Provision of Electricity for Less Than Adequate Remuneration
 - 5. Provision of Water for Less Than Adequate Remuneration
- B. Preferential Lending
 - 1. Loans from the National Bank of Bahrain
 - 2. Loans and Export Credits from Bahrain Development Banks
- C. Equity Infusions into GARMCO
- D. Tax Programs
 - 1. Corporate Income Tax Exemption
 - 2. Import Duty Exemption for Industrial Inputs
- E. Grant Programs
 - 1. Grants for Strategically Important Priority Projects
 - 2. Cloud Accelerator Allied Venture Capital Fund