

## **Alleged Subsidies**

### **Malaysia**

- A. ECER/Industrial Zone Less Than Adequate Remuneration Programs
  - 1. Land for Less than Adequate Remuneration
  - 2. Provision of Utilities for Less than Adequate Remuneration
- B. Duty Exemption Programs
  - 1. Exemption of Import Duties And Sales Taxes for Imported Raw Materials, Spare Parts/Accessories, and Machinery
- C. Tax Programs
  - 1. Pioneer Status Direct Tax Incentives
- D. Loans
  - 1. Preferential Financing from the Malaysia Development Bank
- E. Grants
  - 1. High Impact Fund Grant
- F. Upstream Subsidies
  - 1. Upstream Subsidization of Malaysian CTL Plate Producers by the GOM
  - 2. Transnational Upstream Subsidization of Malaysian CTL Plate Producers by the GOC

### **India**

#### **GOI SUBSIDY PROGRAMS**

- A. Duty Exemption/Remission Schemes
  - 1. Advance License Program / Advance Authorization Program
  - 2. Duty Free Import Authorization Scheme Program
  - 3. Duty Drawback Program
- 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
  - 1. Factual Background
  - 2. The Subsidy Is Countervailable

D. Merchandise Exports from India Scheme

1. Factual Background
2. The Subsidy is Countervailable

E. Interest Equalization Scheme

1. Factual Background
2. The Subsidy is Countervailable

F. Status Holder Incentive Scheme

1. Factual Background
2. The Subsidy is Countervailable

G. Pre-Shipment and Post-Shipment Export Financing

1. Factual Background
2. The Subsidy is Countervailable

H. Market Development Assistance Scheme

1. Factual Background
2. The Subsidy Is Countervailable

I. Market Access Initiative

1. Factual Background
2. The Subsidy Is Countervailable

J. Focus Product Scheme

1. Factual Background
2. The Subsidy Is Countervailable

K. Government of India Loan Guarantees

1. Factual Background
2. The Subsidy Is Countervailable

L. Status Certificate Program

1. Factual Background
2. The Subsidy Is Countervailable

M. Income Deduction Program (“80-IB Tax Program”)

1. Factual Background
2. The Subsidy Is Countervailable

N. 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 Central Sales Tax 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 an SEZ Unit
4. SEZ Income Tax Exemption
5. National Service Tax Exemption

O. Incremental Exports Incentivisation Scheme

1. Factual Background
2. The Subsidy is Countervailable

P. Income Tax Deductions for Research and Development Expenses

1. Factual Background
2. The Subsidy is Countervailable

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

1. Factual Background
2. The Subsidy is Countervailable

R. Provision of Cut-to-Length Steel Plate for LTAR

1. Factual Background
2. The Subsidy is Countervailable

## STATE GOVERNMENT SUBSIDY PROGRAMS

A. State Government of Andhra Pradesh Subsidy Programs

1. Grant Under the Industrial Investment Promotion Policy: 25% Reimbursement of the Cost of Land in Industrial Estates and Development Areas
2. Grant Under the Industrial Investment Promotion Policy: Reimbursement of Power at the Rate of Rs. 0.75 per Unit
3. Grant Under the Industrial Investment Promotion Policy: 50% Subsidy for Expenses Incurred for Quality Certification
4. Grant Under the Industrial Investment Promotion Policy: 50% Subsidy on Expenses Incurred in Patent Registration
5. Grant Under the Industrial Investment Promotion Policy: 25- or 35- Percent Subsidy for Cleaner Production Measures
6. Tax Incentives Under the Industrial Investment Promotion Policy: 100% Reimbursement of Stamp Duty and Transfer Duty Paid for the Purchase of Land and Buildings and the Obtaining of Financial Deeds and Mortgages
7. Tax Incentives Under the Industrial Investment Promotion Policy: Reimbursement on VAT, CST, and SGST
8. Tax Incentives Under the Industrial Investment Promotion Policy: Exemption from SGAP Non-Agricultural Land Assessment
9. Provision of Goods and Services for LTAR Under the Industrial Investment Promotion Policy: Provision of Infrastructure for Industries Located More Than 10 Kilometers from Existing Industrial Estates or Development Areas
10. Provision of Goods and Services for LTAR Under the Industrial Investment Promotion Policy: Guaranteed Stable Water Prices and Reservation of Municipal Water

B. State Government of Maharashtra Subsidy Programs

1. SGOM Sales Tax Program
2. Infrastructure Assistance for Mega Projects under the Maharashtra Industrial Policy of 2013 and Other SGOM Industrial Promotion Policies to Support Mega Projects
3. Subsidies for Mega Projects Under the Package Scheme of Incentives
4. VAT Refunds under the SGOM Package Scheme of Incentives
5. Electricity Duty Exemptions
6. Waiving of Loan Interest by the State Industrial and Investment

Corporation of Maharashtra Ltd.

7. Investment Subsidies
8. Waiver of Stamp Duty
9. Other Subsidies Under the Package Scheme of Incentives: Subsidies to Boost Micro, Small, and Medium Manufacturing Enterprises
10. Provision of Land for LTAR

C. State Government of Gujarat Subsidy Programs

1. The SGOG's Exemptions and Deferrals on Sales Tax for Purchases of Goods
2. The State Government of Gujarat's VAT Remission Schedule Established on April 1, 2006

D. State Government of Karnataka Subsidy Programs

1. SGOK's New Industrial Policy and Package of Incentives and Concessions of 1993 (1993 KIP): Tax Incentives
2. 1993 KIP: Land at LTAR
3. 1993 KIP: Power/Electricity at LTAR
4. 1993 KIP: Water at LTAR
5. 1993 KIP: Roads and Other Infrastructure at LTAR
6. 1993 KIP: Port Facilities at LTAR
7. 1993 KIP: Grants
8. 1993 KIP: Loans
9. 1993 KIP: Tax Incentives
10. SGOK's New Industrial Policy and Package of Incentives and Concessions of 1996 (1996 KIP): Tax Incentives
11. 1996 KIP: Loans
12. 1996 KIP: Grants
13. SGOK's New Industrial Policy and Package of Incentives and Concession of 2001 (2001 KIP): Tax Incentives
14. 2001 KIP: Loans
15. 2001 KIP: Grants
16. SGOK's New Industrial Policy and Package of Incentives and Concession of 2006 (2006 KIP): Loans
17. 2006 KIP: Tax Incentives
18. 2006 KIP: Grants

E. State Government of Uttar Pradesh Subsidy Programs

1. The State Government of Uttar Pradesh's Long-Term Interest-Free Loans Equivalent to the Amount of VAT and CST Paid
2. The State Government of Uttar Pradesh's Interest-Free Loans Under the SGUP Industrial Development Promotion Rules 2003

F. State Government of Tamil Nadu Programs

1. Land Reservations for Micro Enterprises in Tamil Nadu Small Industries Development Corporation Ltd. Industrial Estates and Micro, Small and Medium Enterprises in State Industries Promotion Corporation of Tamil Nadu Ltd. Industrial Estates
2. Infrastructure Subsidy for Privately Developed Industrial Estates
3. Rebate on Stamp Duty and Registration Charges for Privately Developed Industrial Estates
4. Capital Subsidy
5. Low Tension Power Tariff Subsidy
6. Reimbursement of Assessed VAT on Plant and Machinery
7. Stamp Duty Exemption on Mortgaged and Pledged Documents
8. Employment Intensive Subsidy
9. Generator Subsidy