

## **Alleged Subsidies India**

### GOVERNMENT OF INDIA SUBSIDY PROGRAMS

- 1.Export Promotion of Capital Goods Scheme
- 2.Advance Authorization Program
- 3.Duty Drawback Program
- 4.Duty Free Import Authorization
- 5.Status Holders Incentive Scrip (“SHIS”)
- 6.Merchandise Exports from India Scheme (“MEIS”)
- 7.Renewable Energy Certificate
- 8.Income Tax Exemption for Infrastructure Development Scheme
- 9.Government Grants
- 10.Provision of Coal for LTAR
- 11.Subsidies to “Export Oriented Units”
  - a. Duty-Free Import of Goods, Including Capital Goods and Raw Materials
  - b. Reimbursements of Central Sales Tax Paid on Goods Manufactured in India
  - c. Duty Drawback on Fuel Procured from Domestic Oil Companies
  - d. Exemption From Payment Of Central Excise Duty On Goods Manufactured In India And Procured From A DTA

### GOI AND SGOG BENEFITS TO COMPANIES LOCATED WITHIN SPECIAL ECONOMIC ZONES

- 1.Duty Free Importation of Capital Goods and Raw Materials, Components, Consumables, Intermediates, Spare Parts, And Packing Materials
2. Exemption from Payment of Central Sales Tax (“CST”) On Purchases Of Capital Goods And Raw Materials, Components, Consumables, Intermediates, Spare Parts, And Packing Material
- 3.Exemption from Electrical Duty and Cess On Electricity Supplied to A SEZ Unit
- 4.SEZ Income Tax Exemption Provision
- 5.Service Tax Exemption 6.Exemption from Payment of State Government Taxes and Duties Such As Sales Tax and Stamp Duties

### STATE GOVERNMENT OF GUJARAT SUBSIDY PROGRAMS

- 1.GIDC’s Provision of Land for Less Than Adequate Remuneration (“LTAR”)
- 2.GIDC Preferential Water Rates
- 3.SGOG Provision of Fluorspar for LTAR
- 4.Exemption from Electricity Duty
- 5.Assistance for Common Environment Infrastructure Scheme (“ACEIS”)

## **Russia**

### SUBSIDY ALLEGATIONS

- A. Grant Programs

1. Transportation Grants
2. Specialty Chemicals Grants
3. Kirov Region Export Grants
4. Interest Rate Grants
5. Labor Grants
6. Comprehensive Development of “Single Industry Towns” in Kirov
7. Kirov Industrial Grants

B. Eximbank Programs

1. Tender Guarantees
2. Guarantees of Return of Advance Payment
3. Guarantees of Performance of Services Specified in Export Contract
4. Payment Guarantees

C. Provision of Natural Gas for LTAR

D. Industrial Development Fund Loans

E. Russia Export Center Programs

1. Russian Export Center Lending
2. Russian Export Center Insurance
3. Russian Export Center Exhibition Grants
4. Russian Export Center Certification Grants

F. Preferential Loans Provided by State-Controlled Banks

G. Provision of Environmental Credits