

Alleged Subsidies India

COUNTERAVAILABLE SUBSIDIES PROVIDED BY THE GOVERNMENT OF INDIA

- A. Minimum Support Price Program
- B. Duty Exemption/Remission Schemes
 1. Advance Authorization Scheme (Formerly, Advance License Program)
 2. Duty Free Import Authorization Scheme
 3. Duty Drawback Scheme
- C. Merchandise Export Incentive Scheme /Focus Product Scheme
 1. Factual Background
 2. The Subsidy Is Countervailable
- D. 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
- E. Export Promotion of Capital Goods Scheme
- F. Pre-Shipment and Post-Shipment Export Financing
- G. Market Development Assistance Scheme
- H. Market Access Initiative
- I. Status Certificate Program
- J. 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
- K. Incremental Exports Incentivisation Scheme

PROGRAMS FOR MICRO, SMALL & MEDIUM ENTERPRISES

- A. Interest Equalization Scheme on Pre- and Post-Shipment Rupee Export Credit
- B. Interest Subvention Scheme for MSMEs
- C. GOI Loan Guarantees

TAX DEDUCTIONS

- A. Tax Deductions Under Section 32 of the Income Tax Act
- B. Income Tax Deductions for Research and Development Expenses

COUNTERAVAILABLE SUBSIDIES PROVIDED BY STATE GOVERNMENTS

- A. State Government of Gujarat
 - 1. Sales Tax Incentives
 - 2. SGOG Gujarat Industrial Development Corporation Preferential Water Rates
 - 3. SGOG Subsidized Financing
 - 4. SGOG's Scheme for Incentive to Industries (General) 2016-2021
- B. 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. Interest Subsidies
 - 6. Investment Subsidies
 - 7. Provision Of Land For Less Than Adequate Remuneration
- C. State Government of Madhya Pradesh Subsidy Programs
 - 1. Subsidies in SEZ:
 - a. Exemption from Stamp Duty of all Transactions and Transfers of Immovable Property within the SEZ (Stamp Duty)
 - b. Exemption from State Taxes, Duties and Cess for Goods and Services within the SEZ
 - c. Exemption from Electricity Duty and Cess Thereon on the Sale or Supply to the SEZ Unit
 - d. Discounted Land Fees in an SEZ
 - 2. Exemption of Mandi Fee for Agriculture Products
 - 3. Specific Financial Assurances to Small and Medium Enterprises in the Food Processing Industries
 - a. Investment Promotion Assistance
 - b. Assistance on Electricity Consumption
 - c. Reimbursement on Obtaining Quality Certification
 - d. Reimbursement for Promotion of Research and Development
 - e. Reimbursement on Transportation
 - f. Capital Subsidy

g. Grants for Promotional Scheme