

HUSCH BLACKWELL

ATTACHMENT III
Alleged Subsidy Programs

Alleged Subsidies

India

A. Duty Exemption Schemes

1. Advance Authorization Program
2. Duty Free Import Authorization Scheme
3. Duty Drawback Program
4. Export Promotion of Capital Good Scheme
5. Merchandise Export from India Scheme
6. Status Holders Incentive Scheme
7. Incremental Exports Incentive Scheme

B. Export-Oriented Unit Scheme

1. Duty-Free Importation of Capital Goods and Raw Materials
2. Reimbursement of Central Sales Tax Paid on Goods Manufactured in India
3. Exemption from Payment of Central Excise Duty on Goods Manufactured in India and Procured through a Domestic Tariff Area
4. Duty-Drawback on Furnace Oil Procured from Domestic Companies

C. Pre-Shipment and Post-Shipment Export Financing

D. Export Credit Insurance Scheme

E. Production-Linked Incentive Scheme

F. Market Development Assistance Scheme

G. 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 the Sale and Supply of Electricity to an SEZ Unit
4. Unit SEZ Income Tax Exemption Scheme
5. Service Tax Exemption

H. Renewable Energy Certificates Program

I. Provision of Coal for Less than Adequate Remuneration

J. Countervailable Subsidies Provided by State Governments

1. State and Union Territory Sales Tax Incentive

Oman

A. Tax Programs

1. Tariff Exemptions on Imported Equipment, Machinery, Raw Materials, and Packaging Materials
2. Corporate Income Tax Exemption for Export Sectors

B. Preferential Lending

1. Loans for Industrial Projects by the Oman Development Bank
2. Pre-Shipment Export Credit Guarantee Scheme
3. Post-Shipment Export Financing

C. Provision of Land or Leases for Land for Less Than Adequate Remuneration

D. Provision of Electricity For LTAR

E. Incentives Provided to Companies Located in a Free Zone

1. Duty-Free Imports of All Raw Materials and Capital Goods
2. Extended Exemption from Income Tax
3. Provisions of Bonded Warehouses

F. Grants Pursuant to Oman's Ninth Five-Year Plan Under the Tanfeedh Program

G. Central Bank of Oman COVID-19 Economic Stimulus Measures

Sri Lanka

A. Income Tax Incentives

1. Concessions for Exporters of Non-Traditional Products
2. Tax Concessions for Specified Undertakings
3. Incentives for Producers and Suppliers of Exporters
4. Incentives for New Undertakings
5. Incentives for New Undertakings in Lagging Regions

B. Duty Concessions on Imported Inputs for Export Processing

1. Exemptions/Concessions for Fiscal levies on Capital and Intermediate Goods
2. Temporary Importation for Export Processing (TIEP)
3. Export Processing Zones

C. Government Loans and Assistance

1. Six-month Re-financing Facility to Support COVID-19 Hit Businesses

D. Export Credits, Loans, and Insurance

1. Export Credit Guarantees from the Sri Lanka Export Credit Insurance Corporation (SLECIC)

E. Export Promotion and Marketing Assistance

1. Sri Lanka EDB Assistance

F. Tax Benefit Programs

1. Nation Building Tax Preferences
2. Tax Exemption and Concessions for Export Production Village (EPV) Companies

Thailand

A. Tax Incentives, Duty Exemptions, and Other Benefits Under the Investment Promotion Act (IPA)

1. Duty Exemptions on Imports of Machinery (Section 28)
2. Reduction of Import Duties for Raw or Essential Materials (Section 30)
3. Exemption of Corporate Income Tax on the Net Profit from the Promoted Activity (Section 31)
4. Exemption of Income Tax on Dividends Derived from the Promoted Activity (Section 34)
5. Additional Income Tax Deductions (Section 35)
6. Exemption of Import Duty on Raw or Essential Materials Imported for Use in Production for Export (Section 36)

B. The Industrial Estate Authority of Thailand (I-EA-T)

C. Measures to Promote Improvement of Production Efficiency

D. The Export-Import Bank of Thailand's Loans, Export and Buyer's Credit Programs

E. Tax Coupons for Exported Goods

F. Electricity for LTAR

G. Currency Undervaluation

Turkey

A. Provision of Goods and Services for Less Than Adequate Remuneration

1. Natural Gas for Less Than Adequate Remuneration
2. Provision of Land for Less Than Adequate Remuneration
3. Provision of Hot Rolled Steel for Less Than Adequate Remuneration
4. Provision of Steel Wire Rod for Less Than Adequate Remuneration

B. Tax Benefit 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

C. Grant Programs

1. Renewable Energy Support Mechanism (YEKDEM)
2. Foreign Fair Support Program
3. Foreign Market Research and Market Entry Grants
4. Incentives Under the Research and Development Law
5. TUBITAK Grants

D. Export Credits, Loans, and Insurance Provided by 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
5. Pre-Export Credit Program

E. Investment Incentives

1. Regional Incentive Scheme (RIIS)
2. Large Scale Investment Incentive Scheme (LSIIS)
3. Strategic Investment Scheme (SIIS)
4. General Investment Scheme (GIIS)
5. Project-Based Investment Incentive Program

F. Currency Undervaluation