

**ATTACHMENT III**

**List of Subsidies**

## Alleged Subsidies for Germany

### ENERGY SUBSIDIES

- A. Energy Cost Containment Program
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- B. Reductions In Section 19 StromNEV Surcharge
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- C. 2022 KfW Ukraine, Russia, Belarus (“UBR”) Program
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- D. Section 9a Of The Electricity Act (StromStG)
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- E. Section 9b Of The Electricity Act (StromStG)
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- F. Section 10 Of The Electricity Act (StromStG)
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- G. Section 51 Of The Energy Tax Act
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- H. Section 55 Of The Energy Act – Peak Equalization Scheme
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- I. Special Equalization Scheme – Reduced Surcharge Under The KWKG
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- J. Concession Fee Ordinance Relief
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity

## ENVIRONMENTAL SUBSIDIES

- A. Free Allocation of European Union Emissions Trading System Allowances
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- B. European Emission Trading System – Compensation Of Indirect CO2 Costs
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity

## Alleged Subsidies for India

- A. Status Holders Incentive Scrip
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- B. Duty Drawback Scheme
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- C. Export Promotion Of Capital Goods Scheme
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- D. Merchandise Exports From India Scheme
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- E. Pre- And Post-Export Financing From The Export Import Bank Of India
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- F. Duty Entitlement Passbook Scheme
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- G. Duty Free Import Authorization
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- H. Advance Authorization Program/Advance License Program
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- I. Remission of Duties And Taxes On Export Products
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- J. Interest Equalization Scheme For Export Financing
  - 1. . Financial contribution
  - 2. Benefit
  - 3. Specificity
- K. Section 35(i)(iv) Of The Income Tax Act
  - 1. Financial contribution
  - 2. Benefit

- 3. Specificity
- L. Renewable Energy Certificates
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- M. Prashan Mantri Rojgar Protsahan Yojana (“PMRPY”) Scheme
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- N. Government Of India Urea Subsidy Program
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity

#### STATE OF GUJARAT SUBSIDIES

- A. SGOG Electricity Duty Exemption
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- B. SGOG VAT/SGST Exemptions And Deferrals
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- C. Provision Of Land By The Gujarat Industrial Development
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- D. State Of Gujarat Preferential Water Rates
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- E. Provision Of Electricity From The Gujarat Industries Power Company Limited For LTAR
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- F. Provision Of Natural Gas From The Gujarat State Petroleum Corporation Ltd. For LTAR
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity

## Alleged Subsidies for Qatar

- A. Corporate Income Tax Exemptions For Qatari Nationals
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- B. Corporate Income Tax Exemptions For Companies Located In MIC
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- C. Import Duty Exemptions
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- D. Provision Of Natural Gas For LTAR
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- E. Provision Of Water For LTAR
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- F. Provision Of Electricity For LTAR
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- G. Concessional Lending From The Qatar Development Bank
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity

## Alleged Subsidies for Trinidad and Tobago

### A. Provision of Natural Gas for LTAR

1. Financial contribution
2. Benefit
3. Specificity

### B. Import Duty Exemptions

1. Financial contribution
2. Benefit
3. Specificity