

ATTACHMENT III

List of Subsidies from China

A. Export Subsidies

1. Export-Only Permits

B. Government Provision of Goods and Services for Less Than Adequate Renumeration

(“LTAR”)

1. Land
2. Provision of Electricity for LTAR

C. Income Tax Programs

1. Income Tax Reductions for “Encouraged” Enterprises.
2. Income Tax Reductions for High and New Technology Enterprises
3. Tax Offsets for Research & Development Expenditures
4. Preferential Income Tax Rate for FIEs in Encouraged Sectors

D. Currency Undervaluation

E. Export Seller’s and Buyer’s Credit

List of Subsidies from India

A. Government of India Subsidy Programs

1. Advance Authorization Program
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Duty Drawbacks
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Export Promotion of Capital Goods Scheme (EPCGS)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Duty Free Import Authorization
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
5. Merchandise Export from India Scheme
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

6. Incremental Exports Incentive Scheme (IEIS)

- a. Financial Contribution
- b. Benefit
- c. Specificity

7. Remission of Duties and Taxes on Exported Products (RodTEP)

- a. Financial Contribution
- b. Benefit
- c. Specificity

8. Market Development Assistance Scheme

- a. Financial Contribution
- b. Benefit
- c. Specificity

9. Market Access Initiative

- a. Financial Contribution
- b. Benefit
- c. Specificity

B. Subsidies to “Export Oriented Units”

1. Duty-free Import of Goods, Including Capital Goods and Raw Materials

- a. Financial Contribution
- b. Benefit
- c. Specificity

2. Reimbursement of Central Sales Tax Paid on Goods Manufactured in India

- a. Financial Contribution

b. Benefit

c. Specificity

3. Exemptions from Payment of Central Excise Duty on Goods Manufactured in India and Procured through a domestic tariff area

a. Financial Contribution

b. Benefit

c. Specificity

C. State Government Subsidy Programs

1. State and Union Territory Sales Tax Incentive

a. Financial Contribution

b. Benefit

c. Specificity

2. State of Gujarat (“SGOG”) Subsidies

a. SGOG Industry Policy 2009

b. SGOG Industry Policy 2020

c. SGOG Provision of Land for Less than Adequate Remuneration

d. SGOG Water for LTAR

e. SGOG Electricity Duty Exemption

3. State Government of Rajasthan (“SGOR”): Investment Promotion Schemes

a. Financial Contribution

b. Benefit

c. Specificity

4. State Government of Haryana Package of Incentives

a. Financial Contribution

b. Benefit

c. Specificity

5. State of Maharashtra Subsidy Programs

a. State Government of Maharashtra Sales Tax Program

b. VAT Refunds Under the SGOM Package Scheme of Incentives

c. Electricity Duty Exemptions