

# HUSCH BLACKWELL

## ATTACHMENT III

### GOVERNMENT OF BRAZIL SUBSIDIES

- A. BNDES Finem – Production of drugs and medicines (“BNDES Profarma”)
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- B. Research and Development Incentives INOVA Brazil Program
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- C. Export Financing from Banco do Brasil – PROEX Program
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- D. Export Credit Insurance (“ECI”) Program
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- E. Export Promotion and Marketing Assistance
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- F. Constitutional Fund for Financing the Central-West (“FCO”)
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- G. REINTEGRA Program
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- H. Lei do Bem Research and Development (“R&D”) Tax Deduction Program
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- I. Provision of Electricity for Less than Adequate Remuneration (“LTAR”)
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- J. State-Level Subsidies

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1. Subsidies from the State of Minas Gerais
  2. Subsidies from the State of Goiás
- K. Subsidies at the Municipal Level
1. Subsidies from the Municipality of Pouso Alegre, Minas Gerais
  2. Subsidies from the Municipality of Anápolis, Goiás

## GOVERNMENT OF CHINA SUBSIDIES

- A. Preferential Lending
  - 1. Policy Loans to the HEC Industry
  - 2. Export Loans
- B. Export Credit Subsidies
  - 1. Export Seller's Credit
  - 2. Export Buyer's Credit
- C. Export Credit Insurance Subsidies
- D. Export Credit Guarantees
- E. Grant Programs
  - 1. Export Assistance Grants
  - 2. Subsidies for Development of Famous Brands
  - 3. Grants for Retiring/Replacing Outdated Capacity
  - 4. SME International Market Exploration Fund
- F. Tax Subsidies
  - 1. Income Tax Reductions for High- and New-Technology Enterprises
  - 2. Enterprise Income Tax Law, Research and Development Program
  - 3. Preferential Income Tax for Comprehensive Utilization Entitling Enterprise
  - 4. Import Tariff Exemptions for Imported Equipment in Encouraged Industries
  - 5. Value Added Tax ("VAT") Exemptions for Imported Equipment in Encouraged Industries
- G. Government Provision of Goods and Services for LTAR
  - 1. Provision of Electricity for LTAR
  - 2. Provision of Land for LTAR

## GOVERNMENT OF INDIA SUBSIDIES

- A. Status Holders Incentive Scrip (“SHIS”) Program
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- B. Duty Drawback (“DDB”) Program
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- C. Export Promotion of Capital Goods Scheme (“EPCGS”)
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- D. Merchandise Exports From India Scheme (“MEIS”)
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- E. Duty Free Import Authorization (“DFIA”)
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- F. Advance Authorization Program/Advance License Program (“AAP”)
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- G. Remission of Duties and Taxes on Export Products (“RoDTEP”)
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- H. Section 35(1)(iv) of the Income Tax Act
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- I. Interest Equalization Scheme For Export Financing (“IES”)
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- J. Pre- and Post-Export Financing from the Export Import Bank of India
  - 1. Financial contribution

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2. Benefit
3. Specificity
- K. Status Certificate Program
  1. Financial contribution
  2. Benefit
  3. Specificity 30
- L. Renewable Energy Certificates (“RECs”)
  1. Financial contribution
  2. Benefit
  3. Specificity
- M. Prashan Mantri Rojgar Protsahan Yojana (“PMRPY”) Scheme
  1. Financial contribution
  2. Benefit
  3. Specificity
- N. Production-Linked Incentive (“PLI”) Scheme
  1. Financial contribution
  2. Benefit
  3. Specificity

## VI. STATE LEVEL SUBSIDIES

- A. State Government of Gujarat (“SGOG”) Subsidies
  1. Preferential Water Rates
  2. SGOG Provision of Land for Less Than Adequate Remuneration
- B. (“LTAR”)
- C. State Government of Madhya Pradesh (“SGOMP”) Subsidies
  1. Sales Tax Incentive
- D. State Government of Maharashtra (“SGOM”) Subsidies
  1. Waiver of Stamp Duty
  2. Electricity Duty Exemption
- E. State Government of Punjab (“SGOP”) Subsidies
  1. Electricity Duty Exemption
  2. Property Tax Incentive
  3. Exemption from Taxes on Raw Materials
  4. State Goods and Services Tax (“SGST”) Reimbursement

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## GOVERNMENT OF VIETNAM SUBSIDIES

- A. Lending Programs and Guarantees
  - 1. Preferential Lending to Exporters by SOCBs
  - 2. Export Factoring by SOCBs
  - 3. Guarantees for Export Activities from SOCBs
  - 4. Investment Credits from the Vietnam Development Bank
  - 5. Interest Rate Support Program from the State Bank of Vietnam
- B. Grant Programs
  - 1. Export Promotion Grants
  - 2. Investment Support Grants
- C. Income Tax Programs
  - 1. Income Tax Preferences for Exporters
  - 2. Income Tax Preferences for Enterprises in Special Zones
  - 3. Income Tax Preferences Under Decree No. 24/2007
  - 4. Tax Benefits for New Investments
  - 5. Accelerated Depreciation and Increases of Deductible Expenses
- D. Import Duty Exemptions
  - 1. Import Duty Exemptions for Imports Used to Produce Exported Goods
  - 2. Refund for Import Duties on Raw Materials Used to Produce Exports
  - 3. Exemption of Import Duties for Imports into Industrial Zones
  - 4. Exemption of Import Duties for Foreign-Invested Enterprises
  - 5. Import Duty Exemptions on Imported Raw Materials for Export Processing Enterprises
- E. and Export Processing Zones
- F. Land Programs
  - 1. Exemptions of Land-Use Taxes and Levies for Encouraged Industries or Industrial
- G. Zones
  - 1. Exemption or Reduction from Land and Water Rents for Encouraged Industries or
- H. Industrial Zones
  - 1. Land Rent Exemptions and Reductions for Enterprises Located in Special Zones Under
- I. Decree No. 35/2022
  - 1. Exemptions or Reductions of Rent for Foreign-Invested Enterprises
- J. Provision of Utilities for LTAR in Industrial and Export Processing Zones
- K. Subsidies from the Government of Korea
  - 1. Export-Import Bank of Korea (“KEXIM”)