

HUSCH BLACKWELL

ATTACHMENT III

GOVERNMENT OF CHINA SUBSIDIES

A. Preferential Lending

1. Policy Loans to the Overhead Door Springs Industry
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Export Loans from Chinese State-Owned Banks
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Export Credit from Export-Import Bank of India
 - a. Export's Seller's Credit
 1. Financial Contribution
 2. Benefit
 3. Specificity
 - b. Export Buyer's Credit
 1. Financial Contribution
 2. Benefit
 3. Specificity
 - c. Export Credit Guarantees
 1. Financial Contribution
 2. Benefit
 3. Specificity

B. Income Tax and Direct Tax Programs

1. Income Tax Reductions for High- and New-Technology Enterprises
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

C. Indirect Tax Programs

1. Import Tariff Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
 - a. Financial Contribution
 - b. Benefit

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- c. Specificity
- D. Government Provision of Goods and Services for Less Than Adequate Remuneration
 - 1. Provision of Carbon Steel Wire for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 2. Provision of Electricity for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- E. Grant Programs
 - 1. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China World Top Brands
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 2. Foreign Trade Development Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 3. Export Assistance Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 4. Special Fund for Energy Savings Technology Reform
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 5. SME International Market Exploration/Development Fund
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 6. SME Technology Innovation Fund
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

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GOVERNMENT OF INDIA SUBSIDIES

A. Government of India Subsidy Programs

1. Advance Authorization Program (“AAP”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
2. Duty Drawback Program (“DDB”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
3. Duty Free Import Authorization Scheme
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
4. Export Promotion of Capital Goods Scheme (“EPCGS”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
5. Merchandise Exports From India Scheme (“MEIS”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
6. Status Holders Incentive Scrip Scheme (“SHIS”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
7. Incremental Exports Incentive Scheme (“IEIS”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
8. Remission of Duties and Taxes on Export Products (“RODTEP”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
9. Special Economic Zones (“SEZs”)
 - a. Duty-Free Importation of Capital Goods and Raw Materials, Components, Consumables, Intermediates, Spare Parts, and Packing Material
 1. Financial contribution

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2. Benefit
 3. Specificity
 - b. Exemption from Payment of Central Sales Tax on Purchases of Capital Goods and Raw Materials, Components, Consumables, Intermediates, Spare Parts, and Packing Material
 1. Financial contribution
 2. Benefit
 3. Specificity
 - c. Exemption from Stamp Duty of All Transactions and Transfers of Immovable Property within the SEZ
 1. Financial contribution
 2. Benefit
 3. Specificity
 - d. Exemption from Electricity Duty and Cess on the Sale or Supply of Electricity to the SEZ Unit
 1. Financial contribution
 2. Benefit
 3. Specificity
 - e. SEZ Income Tax Exemption Scheme (Section 10A)
 1. Financial contribution
 2. Benefit
 3. Specificity
 - f. Discounted Land Fees in an SEZ
 1. Financial contribution
 2. Benefit
 3. Specificity
10. Export-Oriented Units Scheme (“EOUs”)
- a. Duty-Free Import of Goods, Including Capital Goods and Raw Materials
 1. Financial contribution
 2. Benefit
 3. Specificity
 - b. Reimbursement of Central Sales Tax Paid on Goods Manufactured in India
 1. Financial contribution
 2. Benefit
 3. Specificity
 - c. Exemption from Payment of Central Excise Duty on Goods Manufactured in India and Procured through a Domestic Tariff Area
 1. Financial contribution

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2. Benefit
 3. Specificity
11. Market Access Initiative (“MAI”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
12. Market Development Assistance Program (“MDA”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
13. Interest Equalization Scheme (“IES”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
14. Income Tax Deductions for Research and Development Expenses
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
15. Renewable Energy Certificate
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
16. Provision of Steel Wire Rod for Less Than Adequate Remuneration (“LTAR”)
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
- B. State Government Subsidy Programs
 1. State and Union Territory Sales Tax Incentive
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
 2. State Government of Maharashtra Subsidies Under the Package Scheme of Incentives
 - a. Industrial Promotion Subsidy/Sales Tax Program
 1. Financial contribution
 2. Benefit
 3. Specificity
 - b. Interest Subsidy
 1. Financial contribution

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2. Benefit
3. Specificity
- c. Electricity Duty Exemption
 1. Financial contribution
 2. Benefit
 3. Specificity
- d. Waiver of Stamp Duty
 1. Financial contribution
 2. Benefit
 3. Specificity
- e. Incentives to Strengthening Micro-, Small-, and Medium-Sized and Large Scale Industries
 1. Financial contribution
 2. Benefit
 3. Specificity
- f. Incentives for Mega/Ultra Mega Projects
 1. Financial contribution
 2. Benefit
 3. Specificity