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ATTACHMENT II

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China Subsidy Programs

- A. Preferential Financing
 - 1. Policy Loans to the LDGE 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 Credits from Export-Import Bank of China
 - a. Export Seller's Credit
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - b. Export Buyer's Credit
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - 4. Exemptions for SOEs from Distributing Dividends
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 5. Loans and/or Interest Forgiveness for SOEs
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- B. Income Tax and Direct Tax Programs
 - 1. Income Tax Reduction for High or 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
 - 3. Additional Deduction for Equipment and Apparatus of High-Tech Enterprises
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 4. Preferential Income Tax Policies for Enterprises in Specific Regions, Provinces, or Designated Areas
 - a. Western Development Project
 - i. Financial Contribution

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- ii. Benefit
 - iii. Specificity
 - b. Northeast Region
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
- C. Indirect Tax Programs
 - 1. Import Tariff and Value-Added Tax Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 2. Resource Tax Reduction for Mines at the Stage of Depletion
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- D. Government Provision of Goods and Services
 - 1. Provision of Petroleum Coke for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 2. Provision of Coal Tar Pitch for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 3. Provision of Coal Tar for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 4. Provision of Steam Coal for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 5. Provision of Electricity for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 6. Natural Gas for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 7. Provision of Land for Less Than Adequate Remuneration in Special Economic Zones
 - a. Financial Contribution
 - b. Benefit

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- c. Specificity
 - 8. Provision of Land to SOEs for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- E. Grant Programs
 - 1. Government Rewards and Subsidies for ‘Little Giant’ Enterprises
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 2. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China World Top Brands
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 3. Foreign Trade Development Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 4. Export Assistance Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 5. Grants for Energy Conservation and Emission Reductions
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 6. Government Budget Support for SOEs
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- F. The Provision of LDGEs for More Than Adequate Remuneration Program
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity

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India Subsidy Programs

- 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 Capital Goods Scheme (“EPCGS”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 5. Merchandise Export Incentive Scheme (“MEIS”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 6. Status Holders Incentive Scrip Scheme (“SHIS”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 7. Remission of Duties and Taxes on Export Products (“RODTEP”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 8. Incremental Exports Incentive Scheme
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 9. Export-Oriented Unit Scheme (“EOUs”)
 - a. Duty-Free Import of Goods, Including Capital Goods and Raw Materials
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - b. Reimbursement of Central Sales Tax Paid on Goods Manufactured in India
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity

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10. Market Access Initiative
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 11. Interest Equalization Scheme (“IES”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 12. Export Promotion Mission
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 13. Credit Guarantee Scheme for Exporters (“CGSE”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 14. Renewable Energy Certificates (“RECs”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 15. Income Tax Deduction for Research and Development Expenses under Section 35(2AB) of the Income Tax Act of 1961
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 16. Provision of Coal for Less Than Adequate Remuneration (“LTAR”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- B. State Government Subsidy Programs
1. State Government of Madhya Pradesh Subsidies Under Industrial Promotion Policy 2014
 - a. Entry Tax Exemption
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - b. Sales Tax Reimbursement
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - c. Electricity Duty Exemption
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - d. Special Incentive for Mega Investment

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- i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
- 2. State Government of Maharashtra Subsidies Under the Package Scheme of Incentives
 - a. Industrial Promotion Subsidy/Sales Tax Program
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - b. Interest Subsidy
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - c. Electricity Duty Exemption
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - d. Waiver of Stamp Duty
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - e. Incentives to Strengthening Micro-, Small-, and Medium-Sized and Large Scale Industries
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - f. Incentives for Mega/Ultra Mega Projects
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
- 3. Provision of Land for LTAR by Maharashtra Industrial Development Corporation (“MIDC”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 4. Goods and Services Tax Exemption from the State Government of West Bengal
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 5. Provision of Electricity for LTAR by West Bengal State Electricity Distribution Company Limited (“WBSSEDCL”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity