

HUSCH BLACKWELL

ATTACHMENT II

India

I. Subsidy Programs

A. Government of India Subsidy Programs

1. Export Promotion of Capital Goods Scheme
2. Advance Authorization Program
3. Duty Drawback Program
4. Duty Free Import Authorization
5. Status Holders Incentive Scrip ("SHIS")
6. Merchandise Exports from India Scheme ("MEIS")
7. Remission of Duties and Taxes on Export Products
8. Renewable Energy Certificate
9. Income Tax Exemption for Infrastructure Development Scheme
10. Provision of Coal for Less Than Adequate Remuneration (LTAR)
11. Interest Equalization Scheme for Export Financing
12. Section 35(i)(iv) of the Income Tax Act

B. Government of India and State of Gujarat Benefits

1. Duty-Free Importation and Exportation of Goods and Services
2. Exemption from Payment of Central Sales Tax (CST) on Purchases of Goods
3. SEZ Income Tax Exemption
4. Service Tax Exemption
5. Exemption from Payment of State Government Taxes and Duties Such as Sales Tax and Stamp Duties

C. State of Gujarat Subsidies

1. GIDC's Provision of Land for Less Than Adequate Remuneration (LTAR)
2. GIDC Preferential Water Rates
3. Exemption from Electricity Duty
4. Assistance for Common Environment Infrastructure Scheme (ACEIS)