

APPENDIX 2 – LIST OF SUBSIDY PROGRAMS INVESTIGATED**India**

As noted in the body of this document, the GOI and responding exporters did not provide complete responses to the subsidy RFIs, which limited the CBSA's ability to conduct an analysis of the programs for the final determination. As a result of the incomplete information, the CBSA determined the amounts of subsidy on the subject goods from India under ministerial specification pursuant to subsection 30.4(2) of SIMA.

This appendix consists of a listing of 55 subsidy programs which were reviewed by the CBSA in the current subsidy investigation. Descriptions of the following Indian subsidy programs, and references to source information, can be found in the non-confidential version of the complaint.¹

- Program 1. Duty-Free Importation of Capital Goods and Raw Materials, Components, Consumables, Intermediates, Spare Parts and Packing Material in Special Economic Zones (SEZs)
- Program 2. Export Income Tax Exemptions in SEZs
- Program 3. Exemption in SEZs from Minimum Alternate Tax
- Program 4. Exemption in SEZs from Payment of Central Sales Tax on Purchases of Capital Goods and Raw Materials, Components, Consumables, Intermediates, Spare Parts and Packing Material
- Program 5. Exemption in SEZs from Service Tax
- Program 6. Discounted Land Fees and Leases in SEZs
- Program 7. Discounted Electricity Rates in SEZs
- Program 8. Exemption in SEZs from State Sales Tax and Other Levies as Extended by State Governments
- Program 9. Duty-Free Importations for Companies Designated as Export Oriented Units (EOUs)
- Program 10. Reimbursement to EOUs of Central Sales Tax
- Program 11. Duty Drawback for EOUs on Fuel Procured from Domestic Oil Companies
- Program 12. Credit for Service Tax paid by EOUs
- Program 13. Exemptions from Income Tax for EOUs
- Program 14. Exemption from Central Excise Duty on Goods Procured from Domestic Tariff Areas and On Goods Manufactured in India
- Program 15. Assistance to States for Developing Export Infrastructure and Allied Activities
- Program 16. Market Access Initiative
- Program 17. Market Development Assistance
- Program 18. Meeting Expenses for Statutory Compliances in Buyer Country for Trade Related Matters
- Program 19. Brand Promotion and Quality
- Program 20. Test Houses
- Program 21. Focus Product Scheme
- Program 22. Rupee/Foreign Currency Export Credit & Customer Service to Exporters
- Program 23. Export Promotion Capital Goods Scheme
- Program 24. Duty Exemption/Remission Schemes – Duty-Free Import Authorization Scheme

¹ Exhibit 2 (NC) – Certain Hot-rolled Steel Plate Complaint, pages 94-150.

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- Program 25. Duty Exemption/Remission Schemes – Advance Authorization Scheme
Program 26. Duty Exemption/Remission Schemes – Duty Entitlement Passbook Scheme
Program 27. Duty Exemption/Remission Schemes – Duty Drawback Scheme
Program 28. Provision of Captive Mining Rights for Minerals Including Iron Ore and Coal
Program 29. Purchase of Iron Ore From State-owned Enterprises for Less Than Fair Market Value
Program 30. 80-IB Income Deduction Program
Program 31. 80-IA Income Tax Deduction Program
Program 32. Steel Development Fund Loans
Program 33. Steel Development Fund R&D Grants
Program 34. State Government of Maharashtra (SGOM) – Industrial Promotion Subsidy
Program 35. SGOM – Exemption from Electricity Duty
Program 36. SGOM – Waiver of Stamp Duty
Program 37. SGOM – Power Tariff Subsidy
Program 38. SGOM – Incentives to Strengthen Micro, Small and Medium Enterprises (MSME)
Program 39. SGOM – Special Incentives of the SGOM for Mega Projects
Program 40. State Government of Gujarat (SGOG) – Assistance to MSMEs – Interest Subsidy
Program 41. SGOG – Assistance to MSMEs – Quality Certification
Program 42. SGOG – Sales Tax Exemptions and Deferrals On Purchase of Goods
Program 43. SGOG – VAT Remission Scheme
Program 44. SGOG – Scheme for Assistance to Industrial Parks/Industrial Estates Set Up By Private Institutions
Program 45. SGOG – Critical Infrastructure Projects
Program 46. State Government of Chhattisgarh (SGOC) – Industrial Policy 2009-2014: Fixed Capital Investment Subsidy
Program 47. SGOC – Industrial Policy 2009-2014: Interest Subsidy
Program 48. SGOC – Industrial Policy 2009-2014: Quality Certification
Program 49. SGOC – Industrial Policy 2009-2014: Electricity Duty Exemption
Program 50. SGOC – Industrial Policy 2009-2014: Stamp Duty Exemption
Program 51. SGOC – Industrial Policy 2009-2014: Provision of Land for Less than Adequate Remuneration
Program 52. State Government of Jharkhand (SGOJ) – Comprehensive Project Investment Subsidy
Program 53. SGOJ – Stamp Duty and Registration
Program 54. SGOJ – Incentive for Quality Certification
Program 55. SGOJ – VAT and Tax Incentives