

## **China**

### **A. Preferential Lending**

1. Policy Loans to the Vertical Files Industry
2. Export Loans from Chinese State-Owned Banks
3. Export Credits from Export-Import Bank of China
  - a. Export Seller's Credit
  - b. Export Buyer's Credit
  - c. Export Credit Guarantees

### **B. Income Tax and Direct Tax Programs**

1. Income Tax Reduction for High or New Technology Enterprises
2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
3. Provincial Government of Guangdong ("PGOG") Tax Offsets for R&D

### **C. Indirect Tax Programs**

1. Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
2. VAT Refunds for FIEs Purchasing Domestically-Produced Equipment

### **D. Government Provision of Goods and Services for Less Than Adequate Remuneration**

1. Provision of Land for Less Than Adequate Remuneration
2. Provision of Hot-Rolled/Cold-Rolled Steel for Less Than Adequate Remuneration
3. Provision of Galvanized Steel for Less Than Adequate Remuneration
4. Provision of Zinc for Less Than Adequate Remuneration
5. Provision of Electricity for Less Than Adequate Remuneration

### **E. Grant Programs**

1. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China V/orld Top Brands
2. Special Fund for Energy Savings Technology Reform
3. SME International Market Exploration/Development Fund
4. SME Technology Innovation Fund
5. Export Assistance Grants