

Alleged Subsidies

A. Preferential Lending

1. Policy Loans to the Mattress Industry
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

2. Export Loans from Chinese State-Owned Banks
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

B. Export Credits from Export-Import Bank of China

1. Export Seller's Credit
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Export Buyer's Credit
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

C. 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 (EITL)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Income Tax Concessions for Enterprises Engaged in Comprehensive Resource Utilization
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Income Tax Deductions/Credits for Purchase of Special Equipment
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
5. Tax Incentives for Businesses in the Guangdong Province Special Economic Zone
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

D. Indirect Tax Programs

1. Import Tariff and VAT Exemptions on Imported Equipment for Encouraged Industries
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. VAT Rebates on Domestically-Produced Equipment
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

E. Grant Programs

1. The State Key Technology Project Fund
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Foreign Trade Development Fund Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Grants for Energy Conservation and Emission Reduction
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. SME Technology Innovation Fund
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

F. Government Provision of Goods and Services for LTAR

1. Provision of Land for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Provision of Electricity for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity