

Alleged Subsidies

Morocco

A. PROGRAMS INVOLVING THE PROVISION OF GOODS AND SERVICES FOR LTAR

1. Provision of Phosphate Mining Rights for LTAR
2. Provision of Phosphogypsum Waste Disposal Services for LTAR

B. PROGRAMS INVOLVING THE DIRECT TRANSFERS OF FUNDS OR POTENTIAL DIRECT TRANSFER OF FUNDS

1. Arrangement of Bond Issuances and Government Purchases, and Direction of Purchases, of Bonds
2. Direct Government Loans
3. Government Loan Guarantees

C. TAX PROGRAMS

1. VAT Tax Reform
2. Tax Incentives for Export Operations – Reduction in Income Tax

Russia

A. PROGRAMS INVOLVING THE PROVISION OF GOODS AND SERVICES FOR LTAR

1. Provision of Phosphate Mining Rights for LTAR
2. Provision of Natural Gas for LTAR

B. TAX PROGRAMS

1. Tax Incentives for Mining Operations – Reduction in Extraction Tax
2. Tax Incentives for Mining Operations – Income Tax Deduction for Exploration Expenses
3. Income Tax Deduction for R&D Expenses

C. PREFERENTIAL EXPORT FINANCING

1. Eximbank Financing

D. REGIONAL GOVERNMENT SUBSIDIES

1. Murmansk Region's Support of Industrial Development
2. Saratov Region's Support of Industrial Development