

Alleged Subsidies
The People's Republic of China

A. Preferential Lending

1. Policy Loans to the Twist Tie Industry
 - (a) Financial Contribution
 - (b) Benefit
 - (c) Specificity
2. Export Policy Loans from Chinese State-Owned Banks
 - (a) Financial Contribution
 - (b) Benefit
 - (c) Specificity
3. Export Credits and Guarantees from Export-Import Bank of China
 - (a) Export Seller's Credit
 - (i) Financial Contribution
 - (ii) Benefit
 - (iii) Specificity
 - (b) Export Credit Guarantees
 - (i) Financial Contribution
 - (ii) Benefit
 - (iii) Specificity
 - (c) Export Buyer's Credit
 - (i) Financial Contribution
 - (ii) Benefit
 - (iii) Specificity

B. Export Credit Insurance Subsidies

1. Financial Contribution
2. Benefit
3. Specificity

C. Provision of Goods and Services for Less Than Adequate Remuneration

1. Provision of Steel Wire Rod for Less Than Adequate Remuneration
 - (a) Financial Contribution
 - (b) Benefit
 - (c) Specificity
2. Provision of Zinc for Less Than Adequate Remuneration
 - (a) Financial Contribution
 - (b) Benefit
 - (c) Specificity
3. Provision of Land for Less Than Adequate Remuneration
 - (a) Provision of Land-Use Rights to Twist Tie Producers
 - (i) Financial Contribution
 - (ii) Benefit
 - (iii) Specificity

- (b) Provision of Land-Use Rights in Industrial and Other Special Economic Zones for Less Than Adequate Remuneration
 - (i) Financial contribution
 - (ii) Benefit
 - (iii) Specificity
 - 4. Provision of Electricity for Less Than Adequate Remuneration
 - (a) Financial contribution
 - (b) Benefit
 - (c) Specificity
- D. Preferential Income Tax Programs
 - 1. Income Tax Deductions for Research and Development Expenses
 - (a) Financial Contribution
 - (b) Benefit
 - (c) Specificity
 - 2. Preferential Tax Reductions for High and New Technology Enterprises
 - (a) Financial Contribution
 - (b) Benefit
 - (c) Specificity
- E. Indirect Tax Program: Import Tariff Reductions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- F. Grant Programs
 - 1. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China World Top Brands
 - (a) Financial Contribution
 - (b) Benefit
 - (c). Specificity
 - 2. SME International Market Exploration/Development Fund
 - (a) Financial Contribution
 - (b) Benefit
 - (c) Specificity
 - 3. SME Technology Innovation Fund
 - (a) Financial Contribution
 - (b) Benefit
 - (c) Specificity
 - 4. Export Assistance Grants
 - (a) Financial Contribution
 - (b) Benefit
 - (c) Specificity
 - 5. Grants for Energy Conservation and Emissions Reduction
 - (a) Financial Contribution

- (b) Benefit
- (c) Specificity

G. Currency Undervaluation

1. Background
2. Financial Contribution
3. Benefit
 - (a) The Chinese RMB was undervalued during the relevant period
 - (b) Chinese government action on the exchange rate
 - (c) The amount of local currency a firm receives in exchange for U.S. dollars is greater than the amount the firm would have received if the country's nominal, bilateral U.S. dollar exchange rate were consistent with the equilibrium real effective exchange rate ("REER").
4. Specificity