

## Alleged Subsidies

### China

#### A. Preferential Lending

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

#### B. Income Tax and Direct 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
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity
3. Preferential Income Tax Policy for Enterprises in the Northeast Region
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity
4. Provincial Government of Guangdong ("PGOG") Tax Offset for R&D
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity

### C. Indirect Tax Programs

1. Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity
2. VAT Refunds for FIEs Purchasing Domestically-Produced Equipment
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity

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

1. Provision of Land for Less Than Adequate Remuneration
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity
2. Provision of Hot-Rolled/Cold-Rolled Steel for Less Than Adequate Remuneration
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity
3. Provision of Galvanized Steel for Less Than Adequate Remuneration
  - a. Financial Contribution
  - a. Benefit
  - b. Specificity
4. Provision of Zinc for Less Than Adequate Remuneration
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity
5. Provision of Stainless Steel Coil for Less Than Adequate Remuneration
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity
6. Provision of Electricity for Less Than Adequate Remuneration
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity

### E. 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. Special Fund for Energy Savings Technology Reform
  - a. Financial Contribution
  - b. Benefit

- c. Specificity
- 3. SME International Market Exploration/Development Fund
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity
- 4. SME Technology Innovation Fund
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity
- 5. Export Assistance Grants
  - a. Financial Contribution
  - b. Benefit
  - c. Specificity