

The People's Republic of China

List of Alleged Subsidies

A. Grant Programs

1. Foreign Trade Development Fund Grants
2. Export Assistance Grants
3. Interest Payment Subsidies
4. Subsidies for Development of Famous Brands and China World Top Brands
5. State Key Technology Fund Grants
6. Grants for Retiring Outdated Capacity / Industrial Restructuring
7. Grants for Energy Conservation and Emission Reduction

B. Tax Programs

1. Income Tax Reductions for High and New Technology Enterprises
2. Tax Offsets for Research and Development Under the EIT
3. Income Tax Credits for Domestically Owned Companies Purchasing Domestically Produced Equipment
4. Import Tariff and Value-Added Tax Exemptions on Imported Equipment in Encouraged Industries
5. Income Tax Concessions for Enterprises Engaged in Comprehensive Resource Utilization
6. Income Tax Deductions / Credits for Purchases of Special Equipment

C. Export Loans and Export-Import Bank of China Programs

1. Export Loans from Chinese State-Owned Banks
2. Export Seller's Credits and Export Buyer's Credits

D. Currency Undervaluation

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

1. Provision of Electricity for Less Than Adequate Remuneration
2. Provision of Land for Less Than Adequate Remuneration to the Freight Rail Coupler Industry
3. The Provision of Land-Use Rights for Less Than Adequate Remuneration in Industrial and Other Special Economic Zones
4. Provision of Land-Use Rights to SOEs for Less Than Adequate Remuneration
5. Provision of International Ocean Shipping Services for Less Than Adequate Remuneration
6. Provision of Pig Iron for Less Than Adequate Remuneration
7. Provision of Ferrous Scrap for Less Than Adequate Remuneration
8. Provision of Steam Coal for Less Than Adequate Remuneration
9. Provision of Sand for Less Than Adequate Remuneration
10. Provision of Ferroalloys for Less Than Adequate Remuneration

F. Purchases of Freight Rail Couplers for More Than Adequate Remuneration

G. Subsidized Financing to the Freight Rail Coupler Industry

1. Government-Directed Debt Restructuring in the Chinese Freight Rail Coupler Industry
2. Policy Loans to the Freight Rail Coupler Industry
3. Preferential Loans for SOEs
4. Creditworthiness of CRRC

H. Capital Injections and Other Payments Under the State Capital Operating Budget