

ATTACHMENT III

Alleged Chinese Subsidies

1. Lending Programs
 - a. Policy loans to aluminum extrusion producers
 - b. Debt forgiveness for the aluminum industry
 - c. Debt-to-equity swaps for companies in the aluminum sector
 - d. Loans and interest subsidies provided pursuant to the Northeast Revitalization Program
 - e. Export Loans from Chinese State-Owned Banks
 - f. Export Seller's Credits and Export Buyers' Credits
2. Income Tax Programs
 - a. Income Tax Reductions for High and New Technology Enterprises
 - b. Tax Offsets for Research and Development Under the EIT
 - c. Two Free/Three Half Program for Foreign Invested Enterprises
 - d. Tax reductions for export-oriented FIEs
 - e. Tax reductions for FIEs in designated geographic locations
 - f. Local Income Tax Exemption and Reduction Programs for "Productive" FIEs
 - g. Tax reductions for FIEs purchasing Chinese-made equipment
 - h. Tax reductions for technology or knowledge-intensive FIEs
 - i. Tax reductions for FIEs that are also HNTes
 - j. Tax reductions for HNTes involved in designated projects
 - k. Tax offsets for research and development at FIEs
 - l. Income Tax Credits for Domestically-owned Companies Purchasing Domestically Produced Equipment
 - m. Income Tax Reductions for Export-Oriented FIEs
 - n. Tax exemptions and reductions for enterprises that utilize recycled materials
 - o. Preferential Income Tax Policy for Enterprises in the Northeast Region
 - p. Tax forgiveness for enterprises in the Northeast Region
3. Other Tax Programs
 - a. VAT and Import Duty Exemptions for Use of Imported Equipment
 - b. City tax and surcharge exemptions for FIEs
 - c. Exemptions from administrative charges for companies in industrial zones
4. Grant Programs
 - a. Foreign Trade Development Fund Grants
 - b. The State Science and Technology Support Scheme
 - c. Subsidies for Development of "Famous Brands" and China World Top Brands
 - d. Grants to cover legal fees in trade remedy cases
 - e. Special fund for energy saving technology reform
 - f. The Clean Production Technology Fund
 - g. Grants for Energy Conservation and Emission Reduction
5. Government Provision of Goods or Services for Less than Adequate Remuneration
 - a. Land
 - b. Provision of Unwrought Aluminum for Less Than Adequate Remuneration
 - c. Electricity

6. Government Purchase of Goods for More Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
7. Currency Undervaluation

Alleged Indonesian Subsidies

8. Provision of Unwrought Aluminum for Less Than Adequate Remuneration
 - a. Provision of Unwrought Aluminum for LTAR is a Countervailable Subsidy
9. Electricity for Less than Adequate Remuneration
 - a. Provision of Electricity for Less than Adequate Remuneration Constitutes a Countervailable Subsidy
10. Corporate Income Tax Holiday for Pioneer Industries
 - a. Tax Holidays Provided to Indonesian Aluminum Extrusion Producers Constitutes a Countervailable Subsidy
11. Income Tax Benefits for Listed Investments
 - a. Provision of the Income Tax Benefits for Listed Investments Constitute a Countervailable Subsidy
12. Industrial Estate Subsidies
 - a. Industrial Estate Subsidies Are Countervailable Subsidies
13. Export Financing from the Indonesia Export-Import Bank
 - a. Export Financing from the Indonesian Export-Import Bank Constitutes a Countervailable Subsidy
14. Exemption from Import Income Tax Withholding
 - a. Exemption from Import Income Tax Withholding Constitutes a Countervailable Subsidy
15. Import Duty Exemption on Imported Capital Goods, Machinery, and Equipment
 - a. Import Duty Exemption on Imported Capital Goods, Machinery, and Equipment Constitutes a Countervailable Subsidy

Alleged Mexican Subsidies

1. Federal Tax Programs - Accelerated Depreciation for Renewable Energy Investments
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Preferential Lending - Bancomext Financing
 - a. Financial contribution
 - b. Benefit
 - c. Specificity
3. Indirect Federal Tax Programs
 - a. Program for the Manufacturing Industry, Maquiladora and Export Services Program

- b. Sectoral Promotion Program
 - c. Eighth Rule Permit
 - d. Duty Drawback
- 4. Grant Programs
 - a. Innovation Stimulus Program
 - b. Tarifa I-15 Program
 - c. Tarifa I-30 Program
 - d. Funds for Energy Transition and Substantial Energy Use Grants
- 5. Program to Boost Industrial Productivity and Competitiveness (“PPCI”)
- 6. Regional Programs
 - a. State of Nuevo Leon – Law to Promote Investment and Employment
 - b. State of Guanajuato – Guanajuato Me Atrae Program
- 7. Tax Deduction for Northern Border Region
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

Alleged Turkish Subsidies

- 1. Provision of Natural Gas for Less than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 2. Exemption from Property Tax
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 3. Deductions from Taxable Income for Export Revenue
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 4. Exemption of Exchange Tax for Foreign Exchange Transactions
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 5. Investment Incentive Scheme Program: Regional Investment Incentive Scheme
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 6. Project-Based Investment Incentive Program
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 7. Large Scale Investment Incentive Scheme
 - a. Financial Contribution

- b. Benefit
 - c. Specificity
- 8. Strategic Investment Incentive Scheme
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 9. Export Credit Bank of Turkey Programs
 - a. Export Financing: Rediscount Loan Program
 - b. Export Financing: Export-Oriented Working Capital Credit (also known as Export-Oriented Business Investment Loans)
 - c. Specific Export Credit Program
 - d. Export Buyers Credit
- 10. Research and Development (“R&D”) Incentives Under Turkey’s R&D Law
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 11. Turquality Program
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 12. Provision of Land Provided Under Law No. 4916
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 13. Foreign Fair Support Program
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 14. Scientific and Technological Research Council of Turkey Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 15. Inward Processing Certificates (Excluding Aspects Regarding “D-1” Certificates)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity