

ATTACHMENT III
Alleged Chinese Subsidies

A. Grants

1. State Key Technology Renovation Project Fund Grants
2. Foreign Trade Development Fund Grants
3. Export Assistance Grants
4. Subsidies for the Development of Famous Brands and China World Top Brands Grants
5. Grants to Loss-Making SOEs
6. Export Interest Payment Subsidies
7. Small and Medium-Sized Enterprise (SME) Technology Innovation Fund Grants
8. Grants for Retiring Outdated Capacity/Industrial Restructuring
9. Special Fund for Energy Savings Technology Reform Grants
10. Grants for Energy Conservation and Emission Reduction

B. Loans

1. Policy Loans to the Wine Bottle Industry
3. Export Seller's Credit
4. Export Buyer's Credit
5. Treasury Bond Loans Export Credit Guarantees
7. Preferential Loans for State-Owned Enterprises (SOEs)
8. Preferential Loans to Wine Bottle Producers and Exporters Classified as "Honorable Enterprises"
9. Loans and Interest Subsidies Provided Pursuant to the Northeast Revitalization Program
10. Exemptions for SOEs from Distributing Dividends
11. Loans and/or Interest Forgiveness for SOEs

B. Tax Reduction Subsidies to Chinese Wine Bottle Producers

1. Income Tax Reductions for High and New Technology Enterprises
2. Tax Offsets for Research and Development Under the EIT
3. Preferential Income Tax for Enterprises in the Northeast Region
4. Forgiveness of Tax Arrears for Enterprises Located in the Old Industrial Bases of Northeast China
5. Reduction in or Exemption from Fixed Assets Investments Orientation Regulatory Tax
6. Income Tax Benefits for Domestically-Owned Enterprises Engaging in R&D
7. Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring

C. Provision of Inputs for Less Than Adequate Remuneration (LTAR)

1. Provision of Land to Wine Bottle Producers for LTAR
2. Provision of Land to SOEs for LTAR
3. Provision of Electricity for LTAR
4. Provision of Soda Ash for LTAR
5. Provision of Silica Sand for LTAR
6. Provision of Calcium Carbonate (Limestone) for LTAR
7. Provision of Pig Iron for LTAR
8. Natural Gas for LTAR
9. Provision of International Ocean Shipping Services for LTAR
10. Provision of Labor Through GOC Control of Labor Unions for LTAR