

ATTACHMENT III

List of Subsidies

Alleged Subsidies for China

- A. Preferential Lending
 - 1. Policy Loans to the Paper Plate Industry
 - 2. Export Loans
- B. Export Credit Subsidies
 - 1. Export Seller's Credit
 - 2. Export Buyer's Credit
- C. Export Credit Insurance Subsidies
- D. Export Credit Guarantees
- E. Government Provision of Goods and Services for Less Than Adequate Renumeration
 - 1. Provision of Electricity for Less Than Adequate Renumeration
 - 2. Provision of Land for Less Than Adequate Renumeration
 - a. Land-Use Rights to Paper Plate Producers
 - b. Land-Use Rights in Industrial and Other Special Economic Zones
 - c. Land-Use Rights for FIEs
- F. Tax Subsidies
 - 1. Income Tax Reductions for High- and New-Technology Enterprises
 - 2. Enterprise Income Tax Law, Research and Development Program
 - 3. Preferential Income Tax for Comprehensive Utilization Entitling Enterprise .
 - 4. Import Tariff and VAT Exemptions for Imported Equipment in Encouraged Industries
- G. Grant Programs
 - 1. Export Assistance Grants
 - 2. Subsidies for Development of Famous Brands and China World Top Brands
 - 3. Grants for Retiring/Replacing Outdated Capacity and Industrial Restructuring
 - 4. Grants for Energy Conservation and Emission Reduction
 - 5. SME International Market Exploration Fund

Alleged Subsidies for Vietnam

A. Income Tax Programs

1. Income Tax Preferences for Exporters
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Income Tax Preferences for Enterprises in Special Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Income Tax Preferences Under Decree No. 24/2007
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Tax Benefits for New Investments
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
5. Accelerated Depreciation and Increases of Deductible Expenses
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

B. Import Duty Exemptions

1. Import Duty Exemptions for Imports Used to Produce Exported Goods
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Refund for Import Duties on Raw Materials Used to Produce Exports
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Exemption of Import Duties for Imports into Industrial Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Exemption of Import Duties for Foreign-Invested Enterprises
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
5. Import Duty Exemptions on Imported Raw Materials for Export Processing Enterprises and Export Processing Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

C. Lending Programs and Guarantees

1. Preferential Lending to Exporters by SOCBs
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 2. Export Factoring by SOCBs
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 3. Guarantees for Export Activities from SOCBs
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 4. Investment Credits from the Vietnam Development Bank
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 5. Interest Rate Support Program from the State Bank of Vietnam
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- D. Land Programs
1. Exemption or Reduction from Land and Water Rents for Encouraged Industries or Industrial Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 2. Exemptions of Land-Use Taxes and Levies for Encouraged Industries or Industrial Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 3. Land Rent Exemptions and Reductions for Enterprises Located in Special Zones Under Decree No. 35/2022
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 4. Exemptions or Reductions of Rent for Foreign-Invested Enterprises
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- E. Provision of Utilities for Less Than Adequate Remuneration in Industrial and Export Processing Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- F. Grant Programs

1. Export Promotion Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Investment Support Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity