

ATTACHMENT III

GOVERNMENT OF CHINA SUBSIDIES

A. Preferential Lending

1. Policy Loans to the Chemicals Industry
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
2. Export Loans from Chinese State-Owned Banks (Government Directed Lending)
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
3. Treasury Bond Loans
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
4. Export Credit Guarantees
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
5. Preferential Loans for State-Owned Enterprises (“SOEs”)
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
6. Preferential Loans to Alkyl Phosphate Esters Producers and Exporters Classified as “Honorable Enterprises”
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
7. Exemptions for SOEs from Distributing Dividends
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
8. Loans and/or Interest Forgiveness for SOEs
 - a) Financial contribution
 - b) Benefit
 - c) Specificity

B. Export Credits from Export-Import Bank of China

1. Export Seller’s Credits
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
2. Export Buyer’s Credits

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- a) Financial contribution
- b) Benefit
- c) Specificity

C. Tax Programs

1. Income Tax Reductions for High and 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 (or “EITL”)
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
3. Income Tax Concessions for Enterprises Engaged in Comprehensive Resource Utilization
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
4. Income Tax Deductions/Credits for Purchase of Special Equipment
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
5. Income Tax Benefits for Domestically-Owned Enterprises Engaging in R&D
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
6. Reduction in or Exemption from Fixed Assets Investments Orientation Regulatory Tax
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
7. Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
8. Tax Incentives for Businesses in the Guangdong Province Special Economic Zone
 - a) Financial contribution
 - b) Benefit
 - c) Specificity

D. Indirect Tax Programs

1. Import Tariff and VAT Exemptions on Imported Equipment for Encouraged Industries
 - a) Financial contribution

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- b) Benefit
- c) Specificity
- 2. VAT Rebates on Domestically-Produced Equipment
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
- E. Grant Programs
 - 1. The State Key Technology Fund
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 - 2. Foreign Trade Development Fund Grants
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 - 3. Export Assistance Grants
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 - 4. Export Interest Payment Subsidies
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 - 5. Small and Medium-Sized Enterprise (“SME”) Technology Innovation Fund Grants
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 - 6. Grants for Retiring Outdated Capacity/Industrial Restructuring
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 - 7. Special Fund for Energy Savings Technology Reform Grants
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 - 8. Grants for Energy Conservation and Emission Reduction
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 - 9. Grants to Loss-Making SOEs
 - a) Financial contribution
 - b) Benefit
 - c) Specificity

- F. Government of China's Provision of Goods and Services for Less Than Adequate Remuneration ("LTAR")
1. Provision of Land Use Rights for LTAR
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 2. Provision of Land to SOEs for LTAR
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 3. Provision of Phosphorus Oxychloride for LTAR
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 4. Provision of Propylene Oxide for LTAR
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 5. Provision of Soda Ash for LTAR
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 6. Provision of Electricity for LTAR
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 7. Provision of Natural Gas for LTAR
 - a) Financial contribution
 - b) Benefit
 - c) Specificity
 8. Provision of International Ocean Shipping Services for LTAR
 - a) Financial contribution
 - b) Benefit
 - c) Specificity