ATTACHMENT III

GOVERNMENT OF CHINA SUBSIDIES

A. Tax Programs
    1. Income tax reductions for high- and new- technology enterprises
        a) Financial contribution \
        b) Benefit
        c) Specificity
    2. Income tax deduction for research and development expenses
        a) Financial contribution \
        b) Benefit
        c) Specificity
    3. Income tax reductions for encouraged enterprises
        a) Financial contribution \
        b) Benefit
        c) Specificity
    4. Import tariff and VAT exemptions on imported equipment in encouraged industries
        a) Financial contribution \
        b) Benefit
        c) Specificity
    5. VAT rebates on domestically-produced equipment
        a) Financial contribution \
        b) Benefit
        c) Specificity
    6. Income tax credits for domestically-owned companies purchasing domestically-produced equipment
        a) Financial contribution \
        b) Benefit
        c) Specificity

B. Subsidized Financing To The Epoxy Resin Industry
    1. Capital injections and other payments from the state capital operating budget
        a) Financial contribution \
        b) Benefit
        c) Specificity
    2. Export Seller's Credits
        a) Financial contribution \
        b) Benefit
        c) Specificity
    3. Export Buyer's Credits
        a) Financial contribution \
        b) Benefit
        c) Specificity
    4. Export Credit Guarantees

a) Financial contribution \
b) Benefit
c) Specificity

C. Grants
1. Grants under the Foreign Trade Development Fund
a) Financial contribution \
b) Benefit
c) Specificity
2. Export assistance grants
a) Financial contribution \
b) Benefit
c) Specificity
3. State Key Technology grants
a) Financial contribution \
b) Benefit
c) Specificity
4. Grants for retiring/replacing outdated capacity and industrial restructuring
a) Financial contribution \
b) Benefit
c) Specificity
5. Grants for energy conservation and emission reductions
a) Financial contribution \
b) Benefit
c) Specificity
6. Grants for advanced manufacturing in the Jiangsu province
a) Financial contribution \
b) Benefit
c) Specificity

D. Provision of Inputs for Less than Adequate Renumeration ("LTAR")
1. Provision of Electricity for LTAR
a) Financial contribution \
b) Benefit
c) Specificity
2. Provision of land-use rights for LTAR
a) Financial contribution \
b) Benefit
c) Specificity

GOVERNMENT OF INDIA SUBSIDIES

A. Status Holders Incentive Scrip
    1. Financial contribution
    2. Benefit
    3. Specificity
B. Duty Drawback Scheme
    1. Financial contribution
    2. Benefit
    3. Specificity
C. Export Promotion of Capital Goods Scheme
    1. Financial contribution
    2. Benefit
    3. Specificity
D. Merchandise Exports from India Scheme
    1. Financial contribution
    2. Benefit
    3. Specificity
E. Pre- and Post-Export Financing from the Export Import Bank of India
    1. Financial contribution
    2. Benefit
    3. Specificity
F. Duty Entitlement Passbook Scheme
    1. Financial contribution
    2. Benefit
    3. Specificity
G. Duty Free Import Authorization
    1. Financial contribution
    2. Benefit
    3. Specificity
H. Advance Authorization Program/Advance License Program
    1. Financial contribution
    2. Benefit
    3. Specificity
I. Remission of Duties and Taxes on Export Products
    1. Financial contribution
    2. Benefit
    3. Specificity
J. Interest Equalization Scheme for Export Financing
    1. Financial contribution
    2. Benefit
    3. Specificity
K. Section 35(i)(iv) of the Income Tax Act
    1. Financial contribution
    2. Benefit

3. Specificity

L. Renewable Energy Certificates
    1. Financial contribution
    2. Benefit
    3. Specificity

STATE OF GUJARAT SUBSIDIES

A. SGOG Electricity Duty Exemption
    1. Financial contribution
    2. Benefit
    3. Specificity
B. SGOG VAT/SGST Exemptions and Deferrals
    1. Financial contribution
    2. Benefit
    3. Specificity
C. Provision of Land by the Gujarat Industrial Development Corporation for Less than Adequate Remuneration ("LTAR")
    1. Financial contribution
    2. Benefit
    3. Specificity
D. State of Gujarat Preferential Water Rates
    1. Financial contribution
    2. Benefit
    3. Specificity

GOVERNMENT OF KOREA SUBSIDIES

A. Restriction of Special Taxation Act Tax Programs
    1. RSTA Article 22 – Exemption from Corporate Tax on Dividend Income from Investment in Overseas Resources Development
    2. RSTA Article 26 – Tax Credit for Employment-Creating Investment
    3. Korea Emissions Trading System Permits
B. Subsidized Financing to the Epoxy Resin Industry
    1. KEXIM Export Growth Loans
    2. KEXIM Export Project Loan
    3. KEXIM Import Loan
    4. KEXIM Overseas Project Loan
    5. KEXIM Export Facilitation Loans
    6. KEXIM Export Guarantees
    7. KEXIM Forfaiting
    8. KEXIM Export Factoring
    9. KEXIM Export Bill Purchase
    10. KEXIM Letter of Credit
    11. KEXIM Letter of Credit Confirmation
    12. K-SURE Export Credit Insurance
    13. K-SURE Export Credit Guarantee
    14. KDB Financing Loans
    15. KDB Short-Term Discounted Loans for Export Receivables
C. Grant Programs
    1. Research and Development grants under the Industrial Technology Innovation Promotion Act
    2. Modal Shift Grant Program
    3. Energy Savings Program: electricity savings for designated period program
    4. Energy Savings Program: electricity savings through the bidding process program
    5. Energy Savings Program: electricity savings upon an emergency reduction program
    6. Energy Savings Program: electricity savings through general management program
    7. Energy Savings Program: utilization of capacity of the private sector
    8. Energy Savings Program: in accordance with prior announcement
    9. Energy Savings Program: intelligent electricity savings
    10. Electricity Discounts under Trading of Demand Response Resources Program
D. Provision of Inputs for Less than Adequate Renumeration ("LTAR")
    1. Provision of electricity for LTAR
    2. Provision of gas for LTAR

LOCAL GOVERNMENT SUBSIDIES IN SOUTH KOREA

A. Restriction of Special Local Taxation Act Programs
    1. RSLTA Article 114 – Tax Credit for Employment-Creating Investment
B. National Treasury Subsidy program

GOVERNMENT OF TAIWAN SUBSIDIES

A. Tax Programs
    1. Tax incentives for research and development ("R&D") credits
    2. Tariff exemption for imported equipment
    3. Shareholder's investment tax credit for participation in infrastructure projects
    4. Shareholder's investment tax credit for investment in newly emerging, important, and strategic industries
    5. Building and land value tax deduction for supplying to major infrastructure projects
    6. Major infrastructure projects — land lease program
    7. Capitalization of earnings
    8. Smart machinery and 5G equipment investment
    9. Technology introduction
    10. Greenhouse gas emission credits
B. Subsidized Eximbank Financing to the Epoxy Resin Industry
    1. Eximbank medium and long-term export credit
    2. Global R&D innovation partner program
    3. Industrial upgrade and innovation platform ("IUIP") program
    4. Promotion for industry innovation
    5. Fee Assistance with verification of Greenhouse Gas Emission Inventory
    6. Grant assistance with verification of Greenhouse Gas Emission Inventory
    7. Self-Evaluation Service
C. Provision of Inputs for Less than Adequate Remuneration ("LTAR")
    1. Provision of electricity for LTAR
    2. Provision of gas for LTAR