

HUSCH BLACKWELL

ATTACHMENT III

Subsidy Programs

- A. Preferential Lending
 - 1. Policy Loans to Disposable Aluminum Container Industry
 - 2. Export Loans from Chinese State-Owned Banks
 - 3. Export Credits from Export-Import Bank of China
 - i. Export Seller's Credit
 - ii. Export Buyer's Credit
- B. Income Tax and Direct Tax Programs
 - 1. Income Tax Reduction for High or New Technology Enterprises
 - 2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
- C. Indirect Tax Programs
 - 1. Import Tariff and Value-Added Tax Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
- D. Government Provision of Goods and Services
 - 1. Provision of Aluminum Sheet for Less Than Adequate Remuneration
 - 2. Provision of Aluminum Foil for Less Than Adequate Remuneration
 - 3. Provision of Electricity for Less Than Adequate Remuneration
 - 4. Provision of Land for Less Than Adequate Remuneration in Special Economic Zones
- E. Grant Programs
 - 1. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China World Top Brands
 - 2. Foreign Trade Development Grants
 - 3. Export Assistance Grants
 - 4. Grants for Energy Conservation and Emission Reductions
 - 5. Zhengzhou Grants to Support R&D Expenses