

# HUSCH BLACKWELL

## ATTACHMENT III

### Subsidy Programs for China

- A. Government Provision of Goods and Services for Less Than Adequate Remuneration
  - 1. Provision of Ferrous Scrap for LTAR
    - a) Financial Contribution
    - b) Benefit
    - c) Specificity
  - 2. Provision of Pig Iron for LTAR
    - a) Financial Contribution
    - b) Benefit
    - c) Specificity
  - 3. Provision of Iron Ore for LTAR
    - a) Financial Contribution
    - b) Benefit
    - c) Specificity
  - 4. Provision of Metallurgical Coke for LTAR
    - a) Financial Contribution
    - b) Benefit
    - c) Specificity
  - 5. Provision of Coking Coal for LTAR
    - a) Financial Contribution
    - b) Benefit
    - c) Specificity
  - 6. Provision of Electricity for LTAR
    - a) Financial Contribution
    - b) Benefit
    - c) Specificity
- B. Preferential Lending
  - 1. Policy Loans to the Certain Brake Drums
    - 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
- C. Export Credit from Export-Import Bank of China
  - 1. Export Seller's Credit
    - a) Financial Contribution
    - b) Benefit
    - c) Specificity
  - 2. Export Buyer's Credit
    - a) Financial Contribution
    - b) Benefit

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c) Specificity

## D. Tax Programs

1. Income Tax Reduction for High or New Technology Enterprises (“HNTEs”)
  - a) Financial Contribution
  - b) Benefit
  - c) Specificity
2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
  - 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. Import Tariff Exemptions on Imported Equipment for Encouraged Industries
  - a) Financial Contribution
  - b) Benefit
  - c) Specificity

## E. Grant Programs

1. The State Key Technology Project Fund
  - a) Financial Contribution
  - b) Benefit
  - c) Specificity
2. Grants for Energy Conservation and Emission Reduction
  - a) Financial Contribution
  - b) Benefit
  - c) Specificity
3. SME Technology Innovation Fund
  - a) Financial Contribution
  - b) Benefit
  - c) Specificity

## Subsidy Programs for Turkey

- A. Provision of Pig Iron for LTAR
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- B. Provision of Ferrous Scrap for LTAR
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- C. Provision of Metallurgic Coke for LTAR
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- D. Provision of Natural Gas for Less than Adequate Remuneration
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- E. Exemption from Property Tax
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- F. Deductions from Taxable Income for Export Revenue
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- G. Exemption of Exchange Tax for Foreign Exchange Transactions
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- H. Investment Incentive Scheme Program: Regional Investment Incentive Scheme
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- I. Project-Based Investment Incentive Program
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- J. Large Scale Investment Incentive Scheme
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- K. Strategic Investment Incentive Scheme
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity

- L. Export Credit Bank of Turkey Programs
  - 1. Export Financing: Rediscount Loan Program
    - a) Financial Contribution
    - b) Benefit
    - c) Specificity
  - 2. Export Financing: Export-Oriented Working Capital Credit (also known as Export-Oriented Business Investment Loans)
    - a) Financial Contribution
    - b) Benefit
    - c) Specificity
- M. Specific Export Credit Program
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- N. Export Buyers Credit
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- O. Research and Development (“R&D”) Incentives Under Turkey’s R&D Law
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- P. Turquality Program
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- Q. Foreign Fair Support Program
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- R. Scientific and Technological Research Council of Turkey Grants
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- S. Inward Processing Certificates (Excluding Aspects Regarding “D-1” Certificates)
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- T. Tax and Fee Incentives for Renewable Energy
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity