

## ATTACHMENT III

### GOVERNMENT OF BRAZIL SUBSIDIES

#### B. Domestic Subsidy Programs

1. Ex-Tarifário
2. Exemption of Social Security Payroll Taxes
3. Inova Empresa R&D Incentives
4. Lei do Bem R&D Tax Deduction Program

#### C. Export Subsidies

1. Export Financing from Banco do Brasil
2. Export Guarantee Fund
3. Export Credit Insurance and Guarantees
4. Reintegra
5. Special Regime for the Purchase of Capital Goods for Exporting Companies Scheme
6. Export Promotion and Marketing Assistance

#### D. BNDES Financing

1. BNDES FINAME
2. BNDESPAR Loans
3. BNDES Giro/PROGEREN
4. BNDES ExIm Pre- and Post-Shipment Loans
5. BNDES Automatic

#### E. Provision of Electricity for less than Adequate Remuneration

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## GOVERNMENT OF CANADA SUBSIDIES

- A. ArcelorMittal Dofasco Decarbonization Project
  - 1. Net-Zero Accelerator Assistance to ArcelorMittal Dofasco
  - 2. GOO "Green Steel" Assistance
- B. Forgiveness of Loans for Stelco
- C. Stelco Land Programs
  - 1. GOO Purchase of Land for More than Adequate Remuneration
  - 2. GOO Provision of Land for Less than Adequate Remuneration
- D. Tax Programs
  - 1. Accelerated Capital Cost Allowances for Class 29 Assets
  - 2. Accelerated Capital Cost Allowances for Class 53 Assets
  - 3. Accelerated Capital Cost Allowances for Class 43.1 and 43.2 Assets
  - 4. Additional Depreciation for Class 1 Assets
  - 5. Federal Scientific Research and Experimental Development Tax Deductions and Credits
  - 6. Federal Apprenticeship Job Creation Tax Credit
  - 7. Ontario Tax Credit for Manufacturing and Processing
- E. Export Subsidy Programs
  - 1. Export Buyer Financing
  - 2. Export Guarantee Program
  - 3. Export Credit Insurance
  - 4. Preferential Long-Term Financing for the Steel and Aluminum Industries
- F. Grant Programs
  - 1. National Research Center-Global Innovation Clusters Advanced Manufacturing Program
  - 2. Strategic Innovation Fund Support for the Steel Sector
  - 3. Strategic Innovation Fund Product Mix Upgrade Grant
  - 4. Clean Growth Grant Program
  - 5. Ontario Energy-Savings Grants
  - 6. Ontario Jobs and Prosperity Fund
- G. Import Duty Programs
  - 1. Duty Drawback Program
  - 2. Duties Relief Program

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## GOVERNMENT OF MEXICO SUBSIDIES

- A. Federal Tax Programs - Accelerated Depreciation for Renewable Energy Investments
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- B. Preferential Lending - Bancomext Financing
  - 1. Financial contribution
  - 2. Benefit
  - 3. Specificity
- C. Indirect Federal Tax Programs
  - 1. Program for the Manufacturing Industry, Maquiladora and Export Services Program
  - 2. Sectoral Promotion Program
  - 3. Eighth Rule Permit
  - 4. Duty Drawback
- D. Grant Programs
  - 1. Innovation Stimulus Program
  - 2. Tarifa I-15 Program
  - 3. Tarifa I-30 Program
  - 4. Funds for Energy Transition and Substantial Energy Use Grants
- E. Program to Boost Industrial Productivity and Competitiveness (“PPCI”)
- F. Regional Programs
  - 1. State of Nuevo Leon – Law to Promote Investment and Employment
  - 2. State of Guanajuato – Guanajuato Me Atrae Program
  - 3. State of Baja California – Law to Promote Investment and Employment Program
- G. Tax Deduction for Northern Border Region
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity

## GOVERNMENT OF VIETNAM SUBSIDIES

- A. Lending Programs and Guarantees
  1. Policy Lending from the State Bank of Vietnam and Other Policy Banks
  2. Interest Rate Support Program from the State Bank of Vietnam
  3. Export Factoring by SOCBs
  4. Guarantees for Export Activities from SOCBs
  5. Preferential Lending to Exporters by SOCBs
  6. Export Credits from the Vietnam Development Bank
  7. Investment Credits from the VDB
- B. Income Tax Programs
  1. Income Tax Preferences for Enterprises in Special Zones
  2. Income Tax Preferences for Exporters
  3. Tax Benefits for Old Investments
  4. Tax Benefits for New Investments
  5. Income Tax Preferences under Decree No. 24
  6. Preferential Income Tax Program for Foreign-Invested Enterprises
  7. Accelerated Depreciation and Increases of Deductible Expenses
- C. Import Duty Exemptions and Refunds
  1. Import Duty Exemptions for Imports Used to Produce Exported Goods
  2. Refund for Import Duties on Raw Materials Used to Produce Exports
  3. Exemption of Import Duties for Imports into Industrial Zones
  4. Exemption of Import Duties for Foreign-Invested Enterprises
  5. Import Duty Exemptions on Imported Raw Materials for Export Processing Enterprises and Export Processing Zones