

HUSCH BLACKWELL

ATTACHMENT III

GOVERNMENT OF CHINA SUBSIDIES

- A. Tax Programs
 1. Income Tax Reductions for High and New Technology Enterprises
 2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
 3. Income Tax Concessions for Enterprises Engaged in Comprehensive Resource Utilization
 4. Income Tax Reductions for Encouraged Enterprises (RESIN)
 5. Income Tax Deductions/Credits for Purchases of Special Equipment
 6. Income Tax Benefits for Domestically-Owned Enterprises Engaging in R&D
- B. Preferential Lending
 1. Policy Loans to the Chemical Industry
 2. Export Loans from Chinese State-Owned Banks
 3. Preferential Loans for State-Owned Enterprises (“SOEs”)
 4. Loans and/or Interest Forgiveness for SOEs
- C. Export Credits from Export-Import Bank of China
 1. Export Seller’s Credit
 2. Export Buyer’s Credit
 3. Export Credit Guarantees
- D. Grant Programs
 1. Capital Injections and Other Payments from the State Capital Operating Budget
 2. Foreign Trade Development Fund Grants
 3. The State Key Technology Fund Grant
 4. Export Assistance Grants
 5. Small and Medium-Sized Enterprise (“SME”) Technology Innovation Fund Grants
 6. Grants to Loss-Making SOEs
- E. Government of China’s Provision of Goods and Services for Less Than Adequate Remuneration (“LTAR”)
 1. Provision of Land Use Rights for LTAR
 2. Provision of Land to SOEs for LTAR
 3. Provision of Natural Gas for LTAR
 4. Provision of Electricity for LTAR
 5. Provision of International Ocean Shipping Services for LTAR
 6. Provision of Ammonia for LTAR
 7. Provision of Methanol for LTAR
 8. Provision of Labor for LTAR
 9. Provision of Xinjiang Goods for LTAR

GOVERNMENT OF INDIA SUBSIDIES

- A. Advance Authorization Program
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- B. Duty Free Import Authorization Scheme
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- C. Duty Drawback Program
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- D. Export Promotion of Capital Good Scheme
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- E. Merchandise Export from India Scheme
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- F. Status Holders Incentive Scheme
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- G. Incremental Exports Incentive Scheme
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- H. Remission of Duties and Taxes on Export Products
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- I. Interest Equalization Scheme for Export Financing
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- J. Section 32AC of the Income Tax Act
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- K. Section 35(i)(iv) of the Income Tax Act
 - 1. Financial Contribution
 - 2. Benefit

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- 3. Specificity
- L. Market Access Initiative (MAI) Scheme
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- M. Renewable Energy Certificates Program
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity
- N. Pre-Shipment and Post-Shipment Export Financing
 - 1. Financial Contribution
 - 2. Benefit
 - 3. Specificity

STATE OF GUJARAT SUBSIDIES

- A. State of Gujarat Goods and Services Tax Exemptions and Deferrals
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- B. Provision of Land by the Gujarat Industrial Development Corporation for Less than Adequate Remuneration
- C. State of Gujarat Electricity Duty Exemption
- D. State of Gujarat Provision of Water for Less than Adequate Remuneration