

HUSCH BLACKWELL

ATTACHMENT III

GOVERNMENT OF CHINA SUBSIDIES

A. Preferential Lending

1. Policy Loans to the Pulp and Molded Fiber Industry
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Export Loans
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Export Credit Subsidies
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Export Seller's Credit
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
5. Export Buyer's Credit
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
6. Export Credit Insurance Subsidies
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
7. Export Credit Guarantees
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
8. Preferential Loans to Molded Fiber Product Producers and Exporters Classified as "Honorable Enterprises"
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

B. Tax Subsidies

1. Income Tax Reductions for High and New Technology Enterprises
 - a. Financial Contribution

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- b. Benefit
 - c. Specificity
 - 2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law (or “EITL”)
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 3. Income Tax Concessions for Enterprises Engaged in Comprehensive
 - 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. Income Tax Benefits for Domestically-Owned Enterprises Engaging in R&D
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 6. Reduction in or Exemption from Fixed Assets Investments Orientation Regulatory Tax
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 7. Tax Incentives for Businesses in the Guangdong Province Special Economic Zone
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 8. Import Tariff and VAT Exemptions on Imported Equipment for Encouraged Industries
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- C. Grant Programs
- 1. The State Key Technology Fund Grant
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 2. Environmental Protection Special Fund

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- a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Clean Production Technology Fund
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Shandong Province's Environmental Protection Industry Research and Development Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
5. Foreign Trade Development Fund Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
6. Export Assistance Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
7. Export Interest Payment Subsidies
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
8. Small and Medium-Sized Enterprise ("SME") Technology Innovation Fund Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
9. Grants for Retiring Outdated Capacity/Industrial Restructuring
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
10. Special Fund for Energy Savings Technology Reform Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
11. Grants for Energy Conservation and Emission Reduction
 - a. Financial Contribution

- b. Benefit
 - c. Specificity
- D. Government of China's Provision of Goods and Services for LTAR
- 1. Provision of Land Use Rights for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 2. Provision of Electricity for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 3. Provision of International Ocean Shipping Services for LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 4. Inland Freight And Logistics Services For LTAR
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

GOVERNMENT OF VIETNAM SUBSIDIES

A. Lending Programs and Guarantees

1. Preferential Lending to Exporters by SOCBs
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Export Factoring by SOCBs
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Guarantees for Export Activities from SOCBs
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Investment Credits from the Vietnam Development Bank
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
5. Interest Rate Support Program from the State Bank of Vietnam
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

B. Import Duty Exemptions

1. Import Duty Exemptions for Imports Used to Produce Exported Goods
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Refund for Import Duties on Raw Materials Used to Produce Exports
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Exemption of Import Duties for Imports into Industrial Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Exemption of Import Duties for Foreign-Invested Enterprises
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

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5. Import Duty Exemptions on Imported Raw Materials for Export Processing Enterprises and Export Processing Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- C. Income Tax Programs
1. Income Tax Preferences for Exporters
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 2. Income Tax Preferences for Enterprises in Special Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 3. Income Tax Preferences Under Decree No. 24/2007
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 4. Tax Benefits for New Investments
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 5. Accelerated Depreciation and Increases of Deductible Expenses
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- D. Land Programs
1. Exemption or Reduction from Land and Water Rents for Encouraged Industries or Industrial Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 2. Exemptions of Land-Use Taxes and Levies for Encouraged Industries or Industrial Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 3. Land Rent Exemptions and Reductions for Enterprise Located in Special Zones under Decree No. 35/2022

- a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 4. Exemptions or Reductions of Rent for Foreign-Invested Enterprises
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- E. Grant Programs
 - 1. Export Promotion Grants
 - d. Financial Contribution
 - e. Benefit
 - f. Specificity
 - 2. Investment Support Grants
 - g. Financial Contribution
 - h. Benefit
 - i. Specificity
- F. Provision of Utilities for Less Than Adequate Remuneration in Industrial and Export Processing Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity