

HUSCH BLACKWELL

ATTACHMENT III

GOVERNMENT OF CAMBODIA SUBSIDIES

A. Tax Programs

1. Income Tax Exemptions For Qualified Investment Projects Under The *Law On Investment*
2. Special Depreciation For Qualified Investment Activities Under the *Law on Investment*
3. Tax Deduction for Certain Activities Under The *Law On Investment*
4. Tax Incentives for QIPs in Special Economic Zones
5. Property Tax Exemptions in Special Economic Zones
6. Customs Duty Exemptions and Related Incentives for Production Equipment for Export and Supporting Industries Qualified Investment Projects
7. Customs Duty Exemptions and Related Incentives for Raw Materials for Export Qualified Investment Projects
8. Customs Duty Exemptions for Zone Investors in Special Economic Zones
9. Electricity Fee Reduction

B. Loan and Credit

1. Business Recovery Guarantee Scheme
2. Co-Financing Guarantee Scheme

TRANSNATIONAL SUBSIDIES FROM THE GOVERNMENT OF CHINA

A. The Department Has The Authority To Countervail Transnational Subsidies

B. The Government Of Cambodia Facilitates And Accepts Cross-Border Subsidies From The Government Of The People's Republic Of China

C. Policy Lending From Chinese Banks For Belt And Road Initiative Capacity Cooperation Projects

1. Background regarding Chinese and Cambodian “International Capacity Cooperation” under the BRI
2. GOPRC financial support for BRI capacity cooperation projects

D. Provision Of Paper For Less Than Adequate Remuneration

1. Overview
2. The Department has the authority to countervail inputs provided by the GOPRC for LTAR
3. Background on the Kraft paper industry in China