

ATTACHMENT III

GOVERNMENT OF MALAYSIA SUBSIDIES

A. Tax Programs

1. Pioneer Status Direct Tax Incentives
2. Investment Tax Allowance
3. Special Tax Incentive for Relocation
4. Reinvestment Allowance
5. Accelerated Capital Allowance
6. Automation Capital Allowance
7. Double Deduction for Promotion of Exports
8. Exemption of Import Duties and Sales Taxes for Imported Raw Materials, Machinery, Equipment, and Spare Parts/Accessories

B. Loan Programs

1. Preferential Financing from the Malaysia Development Bank
2. Preferential Financing from the Malaysian Industrial Development Finance Berhad Group

C. Grant Programs

1. High Impact Fund Grant
2. Domestic Investment Strategic Fund

D. Less-Than-Adequate Remuneration (“LTAR”) Programs

1. Electricity for LTAR
2. Land for LTAR

E. Transnational Subsidy Programs

1. Policy Lending from Chinese Banks for Belt and Road Initiative (“BRI”) Capacity Cooperation Projects

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GOVERNMENT OF CHINA SUBSIDIES

- A. PROVISION OF GOODS OR SERVICES FOR LESS THAN ADEQUATE REMUNERATION (“LTAR”)
 - 1. Provision of Land to FGP Producers for LTAR
 - 2. Provision of Electricity for LTAR
 - 3. Provision of Soda Ash for LTAR
 - 4. Provision of Silica Sand for LTAR
 - 5. Provision of Calcium Carbonate (Limestone) for LTAR
- B. TAX PROGRAMS
 - 1. Income Tax Reductions for High or New Technology Enterprises
 - 2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
 - 3. VAT and Import Tariff Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
- C. PREFERENTIAL LENDING PROGRAMS
 - 1. Policy Loans to the PGP Industry
 - 2. Export Loans from Chinese State-Owned Banks
 - 3. Treasury Bond Loans
 - 4. Export Seller’s Credit
 - 5. Export Buyer’s Credit
 - 6. Export Credit Guarantees
- D. GRANT PROGRAMS
 - 1. State Key Technology Renovation Project Fund Grants
 - 2. Foreign Trade Development Fund Grants
 - 3. Export Assistance Grants
 - 4. Subsidies for Development of Famous Brands and China World Top Brands
 - 5. Grants for Retiring Outdated Capacity/Industrial Restructuring
 - 6. Grants for Energy Conservation and Emission Reduction