

HUSCH BLACKWELL

ATTACHMENT III

GOVERNMENT OF CHINA SUBSIDIES

A. Preferential Loans and Interest Rates

1. Policy Loans
2. Preferential Loan Programs in the West Development Region and the Northeast Region
3. Preferential Export Loans From Chinese State-Owned Banks
4. Export Seller's Credit
5. Export Buyer's Credit
6. Treasury Bond Loans
7. Export Credit Guarantees
8. Preferential Loans for State-Owned Enterprises
9. Exemptions for SOEs from Distributing Dividends
10. Loans and/or Interest Forgiveness for SOEs

B. Preferential Tax Programs

1. Income Tax Reductions for High and New Technology Enterprises
2. Tax Offsets for Research and Development Under the EIT
3. Preferential Income Tax for Enterprises in Specific Regions, Provinces, or Designated Areas
4. Reduction in or Exemption From Fixed Asset Investments Orientation Regulatory Tax
5. Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring
6. Income Tax Credits for Domestically Owned Companies Engaging in Research and Development

C. Provision of Inputs, Services and Land for Less than Adequate Remuneration (LTAR)

1. Provision of Land Use Rights to Active anode material Producers for LTAR
2. Provision of Land to SOEs for LTAR
3. Provision of Electricity for LTAR
4. Provision of Natural Gas for LTAR
5. Provision of Water for LTAR
6. Provision of International Ocean Shipping Services for LTAR
7. Provision of Caustic Soda for LTAR
8. Provision of Natural Graphite for LTAR
9. Provision of Active Anode Materials Precursors for LTAR – Petroleum Coke and Coal Tar Pitch, or Ungraphitized Carbon
10. Provision of Asphalt for LTAR
11. Active Anode Material Processing Inputs for LTAR – Hydrofluoric Acid, Hydrochloric Acid, and Nitric Acid

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D. Grant Programs

1. The State Key Technology Project Fund
2. Grants for Retiring Outdated Capacity/Industrial Restructuring
3. Grants Promoting Rationalization
4. Foreign Trade Development Grants
5. Export Assistance Grants
6. Small and Medium-Sized Enterprise (SME) Technology Innovation Fund Grants
7. Export Interest Payment Subsidies
8. Grants to Loss-Making SOEs