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ATTACHMENT III

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Alleged Subsidies – Vietnam

A. Preferential Lending

- 1. Policy Loans to the Polypropylene Corrugated Boxes Industry**
 - a. Financial Contribution**
 - b. Benefit**
 - c. Specificity**
- 2. Export Loans from Chinese State-Owned Banks**
 - a. Financial Contribution**
 - b. Benefit**
 - c. Specificity**
- 3. Export Credits from Export-Import Bank of China**
 - a. Export Seller's Credit**
 - i. Financial Contribution**
 - ii. Benefit**
 - iii. Specificity**
 - b. Export Buyer's Credit**
 - i. Financial Contribution**
 - ii. Benefit**
 - iii. Specificity**
 - c. Export Credit Guarantees**
 - i. Financial Contribution**
 - ii. Benefit**
 - iii. Specificity**

B. Income Tax and Direct Tax Programs

- 1. Income Tax Reduction for High or New Technology Enterprises**
 - a. Financial Contribution**
 - b. Benefit**
 - c. Specificity**
- 2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law**
 - a. Financial Contribution**
 - b. Benefit**
 - c. Specificity**

C. Indirect Tax Programs

- 1. Import Tariff Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries**
 - a. Financial Contribution**
 - b. Benefit**
 - c. Specificity**

D. Government Provision of Goods and Services for Less Than Adequate Remuneration

- 1. Provision of Polypropylene for Less Than Adequate Remuneration**
 - a. Financial Contribution**

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- b. Benefit
 - c. Specificity
 - 2. Provision of Calcium Carbonate for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 3. Provision of Pigment for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 4. Provision of Electricity for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - E. Grant Programs
 - 1. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China World Top Brands
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 2. Foreign Trade Development Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 3. Export Assistance Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 4. Special Fund for Energy Saving .
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 5. SME International Market Exploration/Development Fund
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
 - 6. SME Technology Innovation Fund
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity