

**ATTACHMENT III**

**Canada Subsidy Programs**

- A. Government of Canada Subsidy Programs
  - 1. Export Subsidy Programs
  - 2. Import Duty Programs
  - 3. Tax Programs
  - 4. Loans
- B. Government of Quebec Subsidy Programs
  - 1. Quebec Tax Holiday for Large Investment Projects
  - 2. Tax Credit for the Acquisition of Manufacturing and Processing Equipment in Quebec
  - 3. Quebec Capital Cost Allowance for Property Used in Manufacturing and Processing
  - 4. Quebec Scientific Research and Experimental Development Tax Credit
  - 5. Hydro-Québec Interruptible Electricity Option Program
  - 6. Hydro-Québec Electricity Discount Program for Capital Investments
  - 7. Hydro-Québec Electricity Discount Program for Industrial Users
  - 8. ESSOR Program – Investment Projects Support Component
  - 9. ÉcoPerformance – MERN (TEQ)/Energy Efficiency Conversion Projects
- C. Government of Ontario Subsidy Programs
  - 1. Employer Trainer Grant (Canada – Ontario Job Grant)
  - 2. Independent Electricity System Operator (IESO) Demand Response
  - 3. Ontario Tax Credit for Manufacturing and Processing
  - 4. Ontario Jobs and Prosperity Fund
- D. Treatment of International Consortia
- E. Transnational Subsidization of Steel from China
  - 1. Chinese Steel for LTAR
  - 2. Hot-rolled sheet for LTAR
  - 3. Cut-to-Length (“CTL”) Plate and Sheet
  - 4. Angles, Beams, Channels, and Tubes for LTAR
  - 5. Upstream Subsidization of Chinese Steel

## **Mexico Subsidy Programs**

### **A. Federal Tax Programs**

1. Accelerated Depreciation for Renewable Energy Investments
2. Tax Credit for Research and Development

### **B. Preferential Lending**

1. Bancomext Financing

### **C. Indirect Federal Tax Programs**

1. Program for the Manufacturing Industry, Maquiladora and Export Services Program
2. Sectoral Promotion Program
3. Eighth Rule Permit
4. Duty Drawback

### **D. Grant Programs**

1. Innovation Stimulus Program
2. Tarifa 1-15 Program
3. Tarifa 1-30 Program
4. Funds for Energy Transition and Substantial Energy Use Grants
5. Program to Boost Industrial Productivity and Competitiveness (“PPCI”)

### **E. Regional Programs**

1. State of Baja California – Law to Promote Investment and Employment Program
2. Tax Deduction for Northern Border Region

### **F. Transnational Provision of Inputs for Less Than Adequate Remuneration**

1. Provision of Steel Products for LTAR
2. Hot-rolled sheet for LTAR
3. Cut-to-length (“CTL”) Plate and Sheet
4. Angles, Beams, Channels, and Tubes for LTAR
5. Provision of Aluminum Extrusions
6. Transnational Subsidization of Steel from the Republic of Korea
7. Transnational Upstream Subsidization of Steel from the Republic of Korea

## China Subsidy Programs

- A. Provision Of Non-Steel Inputs For Less Than Adequate Remuneration
  - 1. Provision Of Electricity For Less Than Adequate Remuneration
  - 2. Provision of Land to The Van-Type trailers Industry
  - 3. The Provision of Land In Industrial and Other Special Economic Zones Is A Countervailable Subsidy
  - 4. Provision of Land-Use Rights to SOEs
  - 5. Provision of International Ocean Shipping Services for Less Than Adequate Remuneration
  - 6. Provision of Adhesives
  - 7. Provision of Aluminum Extrusions
  - 8. Provision of Suspension Systems
  - 9. Provision of Aluminum Sheet and Plate
  - 10. Provision of Fabricated Aluminum
  - 11. Provision of Paint
  - 12. Provision of Laminated Veneer Lumber (“LVL”) Wood and Plywood
- B. Provision of Steel Inputs for Less Than Adequate Remuneration
  - 1. Provision Of Hot-Rolled Steel Sheet And Plate
  - 2. Provision Of Galvanized Steel
  - 3. Provision of Steel Fasteners
- C. Provision Of Structural Steel Shapes For Less Than Adequate Remuneration
  - 1. Provision of Wire Rod
  - 2. Provision of Steel Bar
  - 3. Provision of Steel Beams
  - 4. Provision of Steel Channels
  - 5. Provision of Steel Angles
  - 6. Provision of Hollow Structural Shapes
- D. Subsidized Financing To The Van-type trailer industry
  - 1. Government Directed Debt Restructuring In The Chinese Van-type trailer industry
  - 2. Policy Loans To The Van-Type Trailer Industry
  - 3. The GOC’s Supply Chain Financing for Accounts Payable
  - 4. Treasury Bond Loans
  - 5. Export Credit Guarantees

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6. Preferential Loans for SOEs
7. Preferential Loans to Van-type Trailer Producers and Exporters Classified as “Honorable Enterprises”
8. Exemptions for SOEs from Distributing Dividends

E. Subsidies Under The State Capital Operating Budget

1. Capital Injections And Other Payments From The SCOB Are Countervailable Subsidies
2. Export Loans From Chinese State-Owned Banks
3. Export Seller’s And Buyer’s Credit

F. Grant Programs

1. Foreign Trade Development Fund Grants
2. Export Assistance Grants
3. Interest Payment Subsidies
4. The State Science and Technology Support Scheme
5. Subsidies for Development of Famous Brands and China World Top Brands
6. State Key Technology Fund Grants
7. Grants for Retiring Outdated Capacity/Industrial Restructuring
8. Grants for Energy Conservation and Emission Reduction
9. Special Fund for Energy Saving Technology Reform
10. The Clean Production Technology Fund
11. Small- and Medium-Sized Enterprise (“SME”) Technology Innovation Fund Grants
12. Little Giants Program

G. Tax Programs

1. Income Tax Reductions for High and New Technology Enterprises
2. Tax Reductions for HNTES Involved in Designated Projects
3. Tax Offsets for Research And Development Under the Enterprise Income Tax Law
4. Income Tax Credits for Domestically Owned Companies Purchasing Domestically Produced Equipment
5. Import Tariff and VAT Exemptions on Imported Equipment in Encouraged Industries
6. Income Tax Benefits for Domestically-Owned Enterprises Engaging in R&D
7. Tax Incentives from Little Giants Programs

H. Purchase of Goods for More Than Adequate Remunerations

1. Purchases of Van-Type Trailers for More Than Adequate Remuneration