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ATTACHMENT III

Indonesia Subsidy Programs

Countervailable Subsidies provided by the GOI

- A. GOI Grant Programs
 - 1. Biodiesel Subsidy Fund
- B. Provision of Inputs for Less Than Adequate Remuneration (“LTAR”)
 - 1. Provision of Palm Oil Feedstock for LTAR through Export Duty and Export Levy
 - 2. Provision of Natural Gas for LTAR
 - 3. Provision of Electricity for LTAR
- C. Tax Incentives and Facilities (Fiscal Policy)
 - 1. Super Tax Deduction for Research and Development Activities
 - 2. Corporate Income Tax Facilities for Investments in Certain Business Sectors and Certain Regions
 - 3. Corporate Income Tax Holiday for New, Substantial Investments in Pioneer Industries
 - 4. Value Added Tax Exemption for Import or Delivery of Certain Taxable Goods of a Strategic Nature
 - 5. Import Duty Exemption for Import of Capital Goods and Raw Materials for Industrial Establishment or Development
 - 6. SEZ Corporate Income Tax Holiday
 - 7. Article 22 Import Tax, Import Duty, VAT, and Sales Tax on Luxury Goods Exemption (Subject to VAT and STLG But Not Collected) for Imports of Goods for Scientific Research and Development
 - 8. Article 22 Income Tax and Import Duty Exemption, Import Tax (VAT and/or STLG) Non-Collection for the Entry of Capital Goods for Development and Construction of SEZs
 - 9. VAT and/or STLG Non-Collection for Imports and Delivery of Certain Taxable Goods into the SEZ; Utilization and Delivery and Transfer of Intangible Taxable Goods and/or Taxable Services in the SEZ
 - 10. Tax Facilities in Industrial Development Areas
 - 11. Tax Facilities in Bonded Zones

Countervailable Subsidies provided by the Government of China

- A. Introduction
- B. Preferential Loans
 - 1. Policy Loans
 - 2. Preferential Loans from Chinese State-Owned Banks
 - 3. Preferential Export Loans from Chinese State-Owned Banks
 - 4. Export Buyer’s Credit
 - 5. Export Seller’s Credit

- 6. Export Credit Guarantees
- C. Preferential Tax Programs
 - 1. Income Tax Reductions for High and New Technology Enterprises
 - 2. Tax Offsets for Research and Development Under the EIT
 - 3. Provision of Inputs, Services and Land for Less than Adequate Renumeration (LTAR)
 - 4. Provision of Land Use Rights to Agribusiness and Chemical Producers for LTAR
 - 5. Provision of Electricity for LTAR
- D. Grant Programs
 - 1. Small and Medium-Sized Enterprise (SME) Technology Innovation Fund Grants
 - 2. Special Fund for Energy Saving Technology Reform
 - 3. Environmental Protection Special Fund

Malaysia Subsidy Programs

Countervailable Subsidies provided by the GOM

A. GOM Tax Incentives

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. Provision of Palm Oil Feedstock for LTAR through Export Restraints
2. Electricity for LTAR
3. Land for LTAR

People’s Republic of China Countervailable Subsidies Allegations:

Subsidy Programs that Benefitted Palm Oil-Based Oleochemicals and Derivatives Producers from Malaysia through Cross-Owned Affiliates

A. Introduction

B. Preferential Loans

1. Preferential Export Loans from Chinese State-Owned Banks
2. Preferential Loans from Chinese State-Owned Banks
3. Policy Loans
4. Export Buyer’s Credit
5. Export Seller’s Credit
6. Export Credit Guarantees

C. Preferential Tax Programs

1. Income Tax Reductions for High and New Technology Enterprises
2. Tax Offsets for Research and Development Under the EIT
3. Provision of Inputs and Services for Less than Adequate Renumeration (LTAR)
4. Provision of Land Use Rights to Agribusiness and Chemical Producers for LTAR
5. Provision of Electricity for LTAR

D. Grant Programs

1. Small and Medium-Sized Enterprise (SME) Technology Innovation Fund Grants

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2. Special Fund for Energy Saving Technology Reform
3. Environmental Protection Special Fund
4. Foreign Trade Development Grants