

# **HUSCH BLACKWELL**

## **ATTACHMENT III**

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## SUBSIDY PROGRAMS

- A. National Investment Framework – Algerian Investment Law Number 22-18
  - 1. Exemptions from Income Taxes Under Article 27 of Law Number 22-18 Are Countervailable Subsidies
  - 2. Exemptions from Customs Duties Pursuant to Article 27 of Law Number 22-18 are Countervailable Subsidies
  - 3. VAT Exemptions for Imported or Locally Purchased Goods and Services Under Article 27 of Law No. 22-18 Are Countervailable Subsidies
  - 4. Exemptions from Transaction Fees for Real Estate Transactions Under Article 27 of Law Number 22-18 Are Countervailable Subsidies
  - 5. Exemptions from Property Taxes Under Article 27 of Law No. 22-18 Are Countervailable Subsidies
  - 6. Exemptions from Registration Fees for Articles of Incorporation Under Article 27 of Law No. 22-18 Are Countervailable Subsidies
- B. Reduced Income Tax Rate for Manufacturing Activities
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- C. Reduced Income Tax Rate for Reinvested Corporate Profits
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- D. Exemption from Corporate Income Tax for Export Revenues
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- E. Exemption from Professional Activities Tax for Goods Export Revenues
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- F. Provision of Electricity for Less Than Adequate Remuneration
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- G. Provision of Natural Gas for Less Than Adequate Remuneration
  - 1. Financial Contribution
  - 2. Benefit
  - 3. Specificity
- H. Adoption of Hydrogen in the Production of Steel Products
  - 1. Hydrogen for Less Than Adequate Remuneration
  - 2. Research Grants for Hydrogen Feasibility Study
- I. Purchase of Steel for More Than Adequate Remuneration
  - 1. Financial Contribution
  - 2. Benefit

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3. Specificity
- J. Cross-Border Subsidies to the Algerian CASWR Industry from the Government of the People's Republic of China
  1. Transnational Policy Lending from Chinese Financial Institutions Is a Countervailable Subsidy
  2. The Provision of Guarantees by Chinese Financial Institutions Is a Countervailable Subsidy
  3. The Provision of Steelmaking Equipment for Less than Adequate Remuneration Is a Countervailable Subsidy
  4. The Provision of Construction Services for Less Than Adequate Remuneration
- K. Policy Loans and Loan Guarantees to CASWR Producers
  1. Policy Loans to CASWR Producers Constitute a Countervailable Subsidy
  2. Policy Loan Guarantees for CASWR Producers Constitute a Countervailable Subsidy