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ATTACHMENT III

China

F. Subsidy Programs

a. Preferential Loans, Credits and Interest Rates

- i. Policy Loans to the Air Compressor Industry
- ii. Export Loans from Chinese State-Owned Banks
- iii. Export Credits from Export-Import Bank of China
- iv. Export Credit Insurance
- v. Preferential Loans for SOEs
- vi. Exemptions for SOEs from Distributing Dividends
- vii. Loans and/or Interest Forgiveness for SOEs

b. Income Tax and Direct Tax Programs

- i. Income Tax Reduction for High or New Technology Enterprises
- ii. Income Tax Deductions/Credits for Purchase of Special Equipment
- iii. Import Tariff Exemptions on Imported Equipment for Encouraged Industries
- iv. Income Tax Deductions for Research and Development ("R&D") Expenses Under the Enterprise Income Tax Law
- v. Preferential Income Tax Subsidies for Foreign Invested Enterprises - "Two Free, Three Half" Program
- vi. Preferential Income Tax Policies for Enterprises in Specific Regions, Provinces, or Designated Areas
- vii. Reduction in or Exemption From Fixed Asset Investments Orientation Regulatory Tax
- viii. Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring
- ix. Income Tax Credits for Domestically Owned Companies Engaging in Research and Development
- x. Income Tax Credits for Domestically-Owned Companies Purchasing Domestically-Produced Equipment
- xi. Import Tariff and Value-Added Tax Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
- xii. VAT Rebates on Domestically-Produced Equipment
- xiii. Income Tax Concessions for Enterprises Engaged in Comprehensive Resource Utilization

c. Government Provision of Goods and Services

- i. Provision of Electricity for LTAR

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- ii. Provision of International Ocean Shipping Services for LTAR
- iii. Provision of Hot-Rolled and Cold-Rolled Steel for LTAR
- iv. Provision of Copper for LTAR
- v. Provision of Aluminum for LTAR
- vi. Provision of Water for LTAR
- vii. Provision of Land to SOEs for LTAR
- viii. Provision of Land for Less Than Adequate Remuneration in Special Economic Zones
- ix. Provision of Land Use Rights to Air Compressor Producers for LTAR

d. Grant Programs

- i. Small- and Medium-Sized Enterprise ("SME") Technology Innovation Fund Grants
- ii. The State Key Technology Project Fund
- iii. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China World Top Brands
- iv. Foreign Trade Development Grants
- v. Export Assistance Grants
- vi. Grants for Energy Conservation and Emission Reduction
- vii. Special Fund for Energy Saving Technology Reform
- viii. Export Interest Payment Subsidies
- ix. Grants to Loss-Making SOEs

Malaysia

F. Subsidy Programs

a. Grant Programs

- i. High Impact Fund Grant
- ii. Domestic Investment Strategic Fund
- iii. Northern Corridor Economic Region Talent Enhancement Program
- iv. New Industrial Master Plan 2030

b. Tax Programs

- i. Pioneer Status Direct Tax Incentives
- ii. Investment Tax Allowance
- iii. Reinvestment Allowance
- iv. Accelerated Capital Allowance
- v. Automation Capital Allowance
- vi. Double Deduction for Promotion of Exports
- vii. Stamp Duty Exemptions and Reductions on Buildings and Land
- viii. Johor-Singapore Special Economic Zone (JS-SEZ)
- ix. Exemption of Import Duties And Sales Taxes for Imported Raw Materials, Spare Parts/Accessories, and Machinery
- x. Infrastructure Allowance
- xi. Double Deduction for Export Credit Insurance Premiums
- xii. Double Deduction for Insurance Premium on Export Cargo
- xiii. Allowance for Increased Export
- xiv. Special Tax Incentives for Relocation
- xv. Industrial Building Allowance

c. Loan Programs

- i. Preferential Financing from the Malaysia Development Bank
- ii. Preferential Financing from the Malaysian Industrial Development Finance Berhad Group

d. Less Than Adequate Remuneration Programs

- i. Land for Less Than Adequate Remuneration
- ii. Electricity for Less than Adequate Remuneration

Vietnam

F. Subsidy Programs

a. Lending Programs and Guarantees

- i. Policy Lending from the State Bank of Vietnam and Other Policy Banks
- ii. Interest Rate Support Program from the State Bank of Vietnam
- iii. Export Factoring by SOCBs
- iv. Guarantees for Export Activities from SOCBs
- v. Preferential Lending to Exporters by SOCBs
- vi. Export Credits from the Vietnam Development Bank
- vii. Investment Credits from the VDB
- viii. Preferential Lending for National Innovation Center Programs
- ix. Lending Programs Facilitating Switch to Clean Energy

b. Tax Programs

- i. Income Tax Preferences for Enterprises in Special Zones
- ii. Income Tax Preferences for Exporters
- iii. Tax Benefits for Old Investments
- iv. Tax Benefits for New Investments
- v. Tax Benefits Under Decree 60/2012
- vi. Income Tax Preferences under Decree No. 24
- vii. Preferential Income Tax Program for Foreign-Invested Enterprises
- viii. Accelerated Depreciation and Increases of Deductible Expenses
- ix. Corporate Income Tax Incentive Programs for Specific Sectors
- x. Preferential Tax Rates for R&D and Large Investment Projects
- xi. Corporate Income Tax Preferences
- xii. Small and Medium-Sized Industries Support Package
- xiii. Incentives for Supporting Industries
- xiv. Import Duty Exemptions for Imports Used to Produce Exported Goods
- xv. Refund for Import Duties on Raw Materials Used to Produce Exports
- xvi. Exemption of Import Duties for Imports into Industrial Zones
- xvii. Import Duty Exemptions on Imported Raw Materials for Export Processing Enterprises and Export Processing Zones

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- xviii. Import Duty Exemptions on Equipment and Machinery
- xix. Duty Exemptions for National Innovation Center Projects
- xx. Exemptions from Other Duties on Imports of Raw Materials, Supplies, and Components

c. Land Programs

- i. Exemption or Reduction of Rents for Encouraged Industries or Selected Areas
- ii. Exemptions of Land Use Taxes and Levies for Encouraged Industries or Industrial Zones
- iii. Exemptions or Reductions of Rent for Foreign-Invested Enterprises
- iv. Exemption from Land Rental Fees for National Innovation Center and Its Projects
- v. Exemption from Land Rental Fees for Other Eligible Projects
- vi. Land Rent Exemptions and Reductions for Enterprises Located in Special Zones

d. Grant Programs

- i. Export Promotion Grants
- ii. Investment Support Grants
- iii. Grant Program Under Decree No. 118/2015
- iv. Provision of Utilities for Less than Adequate Remuneration

e. Less Than Adequate Remuneration Programs

- i. Provision of Gas for LTAR in Industrial and Export Processing Zones
- ii. Provision of Compressed Natural Gas for LTAR
- iii. Provision of Liquefied Natural Gas for LTAR
- iv. Provision of Electricity for LTAR

f. Cross-Border Policy Lending from Chinese Financial Institutions

- i. GOC Policies Confer Benefits to Vietnamese Products through Cross-Owned Affiliates Pursuant to "International Capacity Cooperation" under BRI
- ii. GOC Financial Support for BRI Capacity Cooperation Projects in Vietnam
- iii. GOC Financial Support for BRI Capacity Cooperation Projects in Vietnam Are Countervailable Subsidies