

HUSCH BLACKWELL

ATTACHMENT III

China

VI. Subsidy Allegations

A. Preferential Financing

1. Policy Loans to the Choline Salts Industry
2. Loans to Uncreditworthy Enterprises
3. Export Loans from Chinese State-Owned Banks
4. Export Credits from Export-Import Bank of China - Export Seller's Credit
5. Export Credits from Export-Import Bank of China - Export Buyer's Credit

B. Preferential Tax Policies

1. Income Tax Reduction for High or New Technology Enterprises
2. Income Tax Deductions for Research and Development Expenses under the Enterprise Income Tax Law
3. VAT and Import Duty Exemptions for Use of Imported Equipment
4. Tax Reductions and Exemptions for Eligible Small, Low-Profit Enterprises
5. Additional VAT Deduction for Certain Agricultural Processing Enterprises

C. Government Provision of Inputs for Less Than Adequate Remuneration ("LTAR")

1. Hydrochloric Acid for LTAR
2. Tartaric Acid for LTAR
3. Citric Acid for LTAR
4. Methanol for LTAR
5. Ammonia for LTAR
6. Trimethylamine for LTAR
7. Ethylene Oxide for LTAR
8. Corn Cob for LTAR
9. Silicon Dioxide for LTAR
10. Electricity for LTAR
11. Steam Coal for LTAR
12. Natural Gas for LTAR
13. Water for LTAR

D. Provision of Land for LTAR in Special Economic Zones

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E. Programs and Support Offered by Provinces Where Major Choline Salts Producers Are Located

1. Shandong Province's Special Fund for the Establishment of Key Enterprise Technology Centers
2. Shandong Province's Environmental Protection Industry Research and Development Fund
3. Shandong Province's 14th Five-Year Plan on the Development of the Chemical Industry: Grants
4. Shandong Province's 14th Five-Year Plan on the Development of the Chemical Industry: Tax Incentives
5. Shandong Province's 14th Five-Year Plan on the Development of the Chemical Industry: Policy Loans
6. Shandong Province Interest Subsidy for Transformation of Scientific Achievements
7. Shandong Province Subsidies for Scientific and Technological Insurance Premium and Guarantee Premium
8. Shandong Province Grants for Antidumping Investigations
9. Jiangsu Province's 14th Five-Year Plan for the Development of the Chemical Industry: Policy Lending
10. Jiangsu Province's 14th Five-Year Plan for the Development of the Chemical Industry: Equity Infusions
11. Water-Saving Loans to the Choline Salts Industry in Jiangsu Province

F. Programs and Support Offered by Cities Where Major Choline Salts Producers Are Located

1. Binzhou City (Shandong): Subsidy Fund for Upgrading of High-Tech Micro, Small, and Medium-Sized Enterprises
2. Binzhou City (Shandong): Subsidy Policy for Enterprise Research and Development
3. Binzhou City (Shandong): Subsidy Policies for High-Tech Business Incubators, Maker Spaces and Sci-Tech Parks
4. Qingdao City (Shandong): Support for High-Quality Development of Key Industries

G. Grants

1. Foreign Trade Development Fund
2. Export Assistance Grants
3. GOC and Sub-Central Government Subsidies for the Development of "Famous Brands" and China World Top Brands
4. GOC Grants for Energy Conservation and Emission Reductions
5. GOC Special Fund for Energy Saving Technology