

SUBSIDY ALLEGATIONS

A. Preferential Lending

1. Policy Loans to the Non-Refillable Steel Cylinders Industry
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Export Loans from Chinese State-Owned Banks
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Export Credits from Export-Import Bank of China
 - a. Export Seller's Credit
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - b. Export Buyer's Credit
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity
 - c. Export Credit Guarantees
 - i. Financial Contribution
 - ii. Benefit
 - iii. Specificity

B. Income Tax & Direct Tax Programs

1. Income Tax Reduction for High or New Technology Enterprises
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Income Tax Exemption for Research and Development Expenses in Shenjia Economic Development Zone
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Preferential Income Tax Policy for Enterprises in the Northeast Region
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

C. Indirect Tax Programs

1. Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. VAT Refunds for FIEs Purchasing Domestically-Produced Equipment
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

D. Government Provision of Goods and Services for Less Than Adequate Remuneration

1. Provision of Land to State-Owned Enterprises for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Provision of Land for Less Than Adequate Remuneration in Special Economic Zones
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Provision of Hot-Rolled Steel for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Provision of Electricity for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

E. Grant Programs

1. GOC and Sub-Central Government Subsidies for the Development of Famous Brands and China World Top Brands
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Special Fund for Energy Savings Technology Reform
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. SME International Market Exploration/Development Fund
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. SME Technology Innovation Fund
 - a. Financial Contribution
 - b. Benefit

- c. Specificity
- 5. Export Assistance Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity