

**List of Potentially Countervailable Chinese Subsidy Programs**

1. Special Economic Zones (SEZ):
  - a. Anhui
  - b. Xiamen Province
  - c. Guangdong Province
  - d. Others
2. Grants:
  - a. Advanced Science/Technology Enterprise Grant
  - b. Assistance for Optimizing the Structure of Import/Export of High-Tech Products
  - c. Assistance for Technology Innovation - R&D Project
  - d. Award for Excellent Enterprise
  - e. Awards to Enterprises Whose Products Qualify for “Well-Known Trademarks of China” or “Famous Brands of China”
  - f. Awards for the Contributions to Local Economy and Industry Development
  - g. Award for Science and Technology in Shaoxing City
  - h. Brand Development Fund by Shunyi District Local Governments
  - i. Cleaning-production Qualified Enterprise Reward (Subsidy of Audit Fees for Key Enterprises Cleaning Production)
  - j. Emission Reduction and Energy-Saving Award
  - k. Energy-saving Technology Renovation Fund
  - l. Export Assistance Grant
  - m. Export Brand Development Fund
  - n. Export Buyer’s Credits
  - o. Export Credit Subsidy Programs
  - p. Export Credit Insurance Subsidies
  - q. Export Credit Guarantees
  - r. Export Interest Subsidies
  - s. Export Seller’s Credits from State-Owned Banks
  - t. Foreign Trade Development Fund Program
  - u. Funds for Key Innovation Team
  - v. Funds for Patent Award
  - w. Fund for Urban Public Utilities
  - x. Guaranteed Growth Fund
  - y. Government Export Subsidy and Product Innovation Subsidy
  - z. Grants for International Certification
  - aa. Grant - Patent Application Assistance
  - bb. Grant - Large Taxpayer Award
  - cc. Grants to Loss Making SOEs
  - dd. Grants under the Information Technology programme of Feicheng
  - ee. Innovative Small and Medium-Sized Enterprise Grants
  - ff. International Market Fund for Small and Medium Sized Export Companies

- gg. Local and Provincial Government Reimbursement Grants on Export Credit Insurance Fees
- hh. Matching funds for international market development for small and medium enterprises (“SME”)
- ii. Medium Size and Small Size Enterprises Development Special Fund
- jj. Municipal Government - Exhibition Grant
- kk. Municipal Government - Export Grant
- ll. Municipal Government – Insurance Fee Grant
- mm. Modern Service Grant
- nn. National Innovation Fund for Technology Based Firms
- oo. Patent Award of Guangdong Province
- pp. Patent Application Assistance
- qq. Policy to Promote Industrial Restructuring and Upgrading, and Enhance the Level of Economic Development in Dianko Township
- rr. Programs to Rebate Antidumping Legal Fees
- ss. Provincial Government - Equipment Grant
- tt. Provincial Foreign Economy and Trade Development Special Fund
- uu. Provincial Scientific Development Plan Fund
- vv. Relocating Production Facilities
- ww. Research & Development Assistance Grants
- xx. Resources Conservation and Environment Protection Grant
- yy. Retirement of capacity
- zz. Small and Medium-sized Enterprise Support Funds
- aaa. Special Development Fund for Beijing Cultural Innovation Industry
- bbb. Special Supporting Fund for Commercialization of Technological Innovation and Research Findings
- ccc. State Service Industry Development Fund
- ddd. Subsidies to Full-time Environmental Monitoring Officer
- eee. Subsidy for Certification of Clean and Green Production in Zhejiang (Funds for Cleaning Production Demonstration Enterprises)
- fff. Subsidy for the Technology Development
- ggg. Supporting Fund for Becoming Publicly Listed Company
- hhh. Supporting Fund for the Development from Guangzhou Local Governments
- iii. Supporting fund provided to Service Outsourcing Enterprises for the Establishment of their Brands and the Acquisition of their International Qualification Accreditations
- jjj. Supporting Fund provided by Shenyang Municipal Government to the Enterprises to Maintain the Employment Level
- kkk. Special Fund for Fostering Stable Growth of Foreign Trade
- lll. Special Funds for Use in the Open Economy (Award for Open Economy)
- mmm. Special Funds for Use in the Open Economy (Reduction/Exemption of Water Conservancy Fund).
- nnn. State Key Technology Renovation Project Fund
- ooo. Superstar Enterprise Grants
- ppp. Technical Renovation Loan Interest Discount Fund

- qqq. Tax policies for the deduction of research and development expenses
- rrr. Training Program for Rural Surplus Labor Force Transfer Employment
3. Preferential Loan Programs:
- a. Compensation of Interest Expenses on Export Credit Insurance Financing
  - b. Compensation of Interest Expenses on Export Financing
  - c. Export loans
  - d. Export-Import Bank of China
  - e. Loans and Interest Forgiveness for SOEs
  - f. Loans and Interest Subsidies Provided Pursuant to Northeast Revitalization Program
  - g. Loans from state-owned banks
  - h. Policy Loans to the Cold-Rolled Steel Industry
  - i. Preferential Lending to Cold-Rolled Steel Producers and Exporters Classified as "Honorable Enterprises"
  - j. Preferential Loans for Key Projects and Technologies
  - k. Preferential Loans for SOEs
  - l. Treasury Bond Loans
4. Equity Programs
5. Preferential Tax Programs:
- a. Corporate Income Tax Reduction for New High-Technology Enterprises
  - b. Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring
  - c. Export tax rebates
  - d. Forgiveness of Tax Arrears for Enterprises in the Old Industrial Bases of Northeast China
  - e. Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
  - f. Income Tax Benefits for Domestically-Owned Enterprises Engaging in R&D
  - g. Income Tax Credits for Domestically-Owned Companies Purchasing Domestically Produced Equipment
  - h. Local Income Tax Exemption and/or Reduction
  - i. Preferential Income Tax Policy for Enterprises in the Northeast Region
  - j. Preferential Income Tax Program for HNTes
  - k. Preferential Income Tax Program for HNTes in Designated Zones
  - l. Preferential Income Tax Subsidies for FIEs – “Productive” FIEs
  - m. Preferential Income Tax Subsidies for FIEs – High or New Technology FIEs
  - n. Preferential Income Tax Subsidies for FIEs – Export Oriented FIEs
  - o. Preferential Tax Programs in Dalian
  - p. Preferential Tax Programs in Jiangsu
  - q. Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and in the Economic and Technological Development Zones
  - r. Preferential Tax Policies for FIEs and Foreign Enterprises which have Establishments or Places in China and are Engaged in Production or Business Operations Purchasing Domestically Produced Equipment and Preferential Tax Policies for Domestic Enterprises Purchasing Domestically Produced Equipment for Technology Upgrading Purpose
  - s. Preferential Tax Policies for Foreign Invested Export Enterprises

- t. Reduction in or Exemption from Fixed Assets Investment Orientation Regulatory Tax
  - u. Stamp Exemption on Share Transfer Under Non-Tradable Share Reform
  - v. Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprise
  - w. Tax Preferences Available to Companies that Operate at a Small Profit
  - x. VAT and Tariff Exemptions for Purchases of Fixed Assets Under the Foreign Trade Development Fund
- 6. Relief from Duties and Taxes on Materials and Machinery
  - 7. Goods/Services Provided by the Government at Less than Fair Market Value
    - a. Provision of Land-Use Rights for LTAR
    - b. Provision of Land-Use Rights to SOEs for LTAR
    - c. Provision of Hot-Rolled Steel for LTAR
    - d. Provision of Iron Ore for LTAR
    - e. Provision of Steam Coal for LTAR
    - f. Provision of Coking Coal for LTAR
    - g. Provision of Electricity for LTAR
  - 8. Reduction in Land Use Fees
    - a. Exemption from Land Use Fees in the Circular on Further Encouraging Foreign Investment Opinions of the Ministry of Foreign Trade and Economic Cooperation and Other Ministries Transmitted by the General Office of the State Council
    - b. Preferential supply of land
    - c. Refund of land transfer fees
  - 9. Sale of Goods to State-Owned Enterprises