



WORLD TRADE  
ORGANIZATION

**G/SCM/N/342/CAN**

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**Committee on Subsidies and  
Countervailing Measures**

Original: English

**SEMI-ANNUAL REPORT UNDER  
ARTICLE 25.11 OF THE AGREEMENT**

CANADA

Reproduced herewith is the semi-annual report for the period 1 July-31 December 2018 from  
**Canada.**

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SEMI-ANNUAL REPORT OF COUNTERVAILING DUTY ACTIONS<sup>2</sup>

FOR THE PERIOD 1 JULY-31 DECEMBER 2018

## Original Investigations

Country or customs territory	Product	Initiation	Provisional measures and preliminary determinations	Final measures		No final measures / termination	Other	Trade data (from published report(s))		Countervailed Programme(s)
				Definitive duty	Undertaking					
	Description; HS 6-digit category covering investigated product <sup>3</sup> ; ID number <sup>4</sup> ; (*) if investigation of >1 country	Date; period of investigation (S-subsidization; I-injury)	Date of measures; range of individual amounts of subsidy; "other" rates; [range of applied rates if different, reason]	Date of duties; range of individual amounts of subsidy; "other" rates; [range of applied rates if different, reason]	Date of application; range of individual amounts of subsidy or minimum prices	Date, Reason	Date, explanation	Import volume or value (units / currency); product coverage, period, if different from cols. 2 / 3 (Note 1)	Import volume as % of apparent domestic consumption or as % of total imports (Note 2)	Name(s) of the subsidy programme(s) countervailed
1	2	3	4	5	6	7	8	9	10	11
China	Certain cold-rolled steel (*) HS 7209.15, 7209.16, 7209.17, 7209.18, 7209.25, 7209.26, 7209.27, 7209.28, 7209.90, 7211.23, 7211.29, 7211.90, 7225.50 CRS 2018 IN/CN	25.05.18  S: 01.04.17 – 31.03.18 I: 01.01.15 – 30.06.18	23.08.18  "All others" rate: 11.6% of the export price of the goods	21.12.18  "All others" rate: 506 RMB/ per Metric Tonne	N/A	N/A	N/A	CF	57.9% of total imports	See Appendix 1
	Certain Sucker Rods HS 8413.91 SR 2018 IN/CN	18.05.18  S: 01.01.17 – 31.03.18  I: 01.01.15 – 31.03.18	16.08.18  9.5 – 53.1%  "All others" rate: 144.3% of the export price of the goods	14.12.18  5.81 – 31.21 RMB/Piece  "All others" rate: 119.54 RMB/Piece	N/A	N/A	N/A	CF	59.7% of total imports	See Appendix 2

<sup>1</sup> Website address where published reports on investigations are available: <http://www.cbsa-asfc.gc.ca/sima-lmsi/menu-eng.html> or <http://www.citt-tcce.gc.ca/en/dumping-and-subsidizing>

<sup>2</sup> All terms and column headings used in this format have the meanings assigned to them in the instructions.

<sup>3</sup> For reference purposes only.

<sup>4</sup> File numbering system was updated recently, some cases are presented under the old system and some under the new, depending on when they were initiated.

1	2	3	4	5	6	7	8	9	10	11
Korea, Rep. of	Certain cold-rolled steel (*) HS 7209.15, 7209.16, 7209.17, 7209.18, 7209.25, 7209.26, 7209.27, 7209.28, 7209.90, 7211.23, 7211.29, 7211.90, 7225.50 CRS 2018 IN/KR	25.05.18  S: 01.04.17 – 31.03.18  I: 01.01.15 – 30.06.18	23.08.18  "All others" rate: 11.3% of the export price of the goods	21.12.18  "All others" rate: 86,733 KRW/ per Metric Tonne	N/A	N/A	N/A	CF	6.9% of total imports	See Appendix 3
Turkey	Certain dry wheat pasta HS ex-1902.19 DWP 2017 IN/TR	28.12.17 S: 01.01.16 – 30.11.17  I: 01.01.15 – 31.12.17	28.03.18  1.9%  "All others" rate: 5.8% of the export price of the goods	26.07.18  0.025 TL/kg  "All others" rate: 0.09 TL/kg	N/A	N/A	N/A	CF	12.5% of total imports	See Appendix 4
Viet Nam	Certain cold-rolled steel (*) HS 7209.15, 7209.16, 7209.17, 7209.18, 7209.25, 7209.26, 7209.27, 7209.28, 7209.90, 7211.23, 7211.29, 7211.90, 7225.50 CRS 2018 IN/VN	25.05.18  S: 01.04.17 – 30.06.18	23.08.18  "All others" rate: 6.5% of the export price of the goods	21.12.18  "All others" rate: 2,607,988 VND / per Metric Tonne	N/A	N/A	N/A	CF	6.2% of total imports	See Appendix 5

## Reviews / Other subsequent proceedings

Country or customs territory	Product	Initiation	Preliminary results/ determination	Final measures		Revocation of Measures	Other (e.g., procedures not affecting the duty level	Trade Data (if available from published report(s) on proceeding)		Countervailed programme(s)
				Definitive duty	Undertaking					
	Description; HS 6-digit category covering investigated product; ID number; (*) if investigation of >1 country	Date, Type of Review or Procedure (code), Period Covered	Effective date; range of individual amounts of subsidy; "other" rates; [range of applied rates if different, reason]	Effective date, range of individual amounts of subsidy; "other" rates; [range of applied rates if different, reason]	Effective date; range of individual amounts of subsidy or minimum prices; or other outcome (code)	Date, Reason	Date, explanation	Import volume or value (units /currency); product coverage, period, if different from cols. 2 / 3 (Note 1)	Import volume as % of apparent domestic consumption or as % of total imports (Note 2)	Name(s) of the subsidy programme(s) countervailed
1	2	3	4	5	6	7	8	9	10	11
China	Certain copper tube HS 7411.10 CV/137/CN	20.11.18 (SNR)  D: N/A I: N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	See Appendix 6
	Certain thermoelectric coolers and warmers HS ex-8418.50, 8418.61, ex-8418.69, ex-8418.99 CV/121/CN	30.10.18 (SNR)  D: N/A I: N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	See Appendix 7
	Certain silicon metal HS 2804.69 CV/136/CN	16.10.18 (SNR)  D: N/A I: N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	See Appendix 8
	Certain concrete reinforcing bar HS 7213.10, 7214.20, 7215.90, 7227.90 CV/138/CN	Domestic Judicial Review (Note 3)	N/A	N/A	N/A	N/A	Appeal filed: 10.10.18 <sup>1</sup>	N/A	N/A	N/A
	Certain unitized wall modules HS 7610.10, ex-7610.90 CV/135/CN	27.08.18 (SNR)  D: N/A I: N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	See Appendix 9

<sup>1</sup> Power Steel Co. Ltd. v Attorney General of Canada. Federal Court of Appeal file no. T-1793-18.

1	2	3	4	5	6	7	8	9	10	11
China (Cont'd)	Certain carbon steel welded pipe HS 7306.3 CV/123/CN	24.05.18 (SNR)  S: 01.01.15 – 31.03.18  I: 01.01.15 – 30.06.18	N/A	N/A	N/A	N/A	N/A	\$15,330,181	1.58% of total imports	See Appendix 10
	Certain seamless casing HS 7304.29 CV/122/CN	19.01.18 (SNR) S: 01.01.14 – 31.10.18  I: 01.01.15 – 31.03.17	N/A	28.11.18	N/A	N/A	N/A	\$186,638,811	14.77% of total imports	See Appendix 11
	Certain steel piling pipe HS 7306.30 CV/130/CN	28.08.17 (SNR) S: 01.01.14 – 30.06.17 I: 01.01.14 – 30.09.17	N/A	04.07.18	N/A	N/A	N/A	CF	CF	See Appendix 12
India	Certain carbon steel welded pipe (*) HS 7306.30 CV/132/IN	08.12.17 (SNR) S: 01.01.14 – 30.09.17  I: 01.01.15 – 31.03.18	N/A	15.10.18	N/A	N/A	N/A	N/A	N/A	See Appendix 13
Turkey	Certain dry wheat pasta HS ex-1902.19 DWP 2017 IN/TR	Domestic Judicial Review (Note 3)					Appeal filed 24.08.18 <sup>2</sup>			

## CODES AND NOTATIONS

CF – Information not provided for reasons of confidentiality

n/a – not available

LDR – Lesser duty

ADR – administrative review (see below)

SNR – sunset review

INR – Interim review CITT

ACI – Anti-circumvention investigation

EXP – Measure expired without review

P – Publication date

C – Date of commencement of duty collection

**Provisional Measures** (Column 4): Provisional measures apply from the date of a preliminary determination of subsidizing to the date on which the Canadian International Trade Tribunal makes its finding regarding injury caused to the Canadian industry (maximum 120 days from the notice of the preliminary determination).

<sup>2</sup> AGT Food and Ingredients Et Al v. Canadian Pasta Manufacturers Association E. Federal Court of Appeal file no. A-261-18.

**Definitive Duties** (Column 5): Either the date of a positive injury finding, in the case of an investigation, or the date of the conclusion of a review of injury; or the date of the conclusion of a review of the amount of subsidy in cases where there is an existing Canadian International Trade Tribunal finding of injury. The amount of the subsidy is normally expressed as an amount per unit.

**No injury** (Column 7): The Canadian International Trade Tribunal makes its finding regarding injury caused to the Canadian industry after the President of the Canada Border Services Agency renders his final determination of subsidization (maximum 120 days from the notice of the preliminary determination). If the Canadian International Trade Tribunal finds that the subsidized goods did not cause injury, definitive duties are not imposed and provisional duties are refunded.

**Rescinded** (Column 7, reviews/other proceedings): The Canadian International Trade Tribunal generally conducts the expiry review (sunset review) before the expiry of the finding or order imposing duties. If the Tribunal finds that the injury caused by the subsidizing of the goods is not likely to resume or continue, they will rescind the original finding or order, usually on the date of that the order or finding would have expired.

**Interim Review (INR)**: An interim review is a review that is initiated where there is a reasonable indication that sufficient new facts have arisen or that there has been a sufficient change in the circumstances that led to the measure, or where there are sufficient facts that, although in existence, were not put into evidence during the previous review or investigation and were not discoverable by the exercise of reasonable diligence at that time.

**Sunset Review (SNR)**: A review of an existing countervailing measure to determine whether the measure should be continued.

**Administrative Review (ADR)**: A review of administrative review of the amount of subsidy of an existing countervailing measure. These proceedings are not reviews of whether to extend or rescind measures in force; they are used to update amounts of subsidy. The completion date of the review is shown in column 5. If this column is empty, the ADR has not been completed during the reporting period.

**Anti-circumvention investigation: (ACI)**: An investigation to determine whether circumvention of an existing countervailing measure is occurring. These investigations determine whether an existing measure in force will be extended to the goods. Individual amounts of subsidy are not calculated and, therefore, it is not possible to state these amounts of subsidy. The completion date of the ACI is shown in column 5. If this column is empty, the ACI has not been completed during the reporting period.

**Note 1** - Unless otherwise indicated, the volume of imports reported in column 9 is for the period of investigation for the subsidy investigation.

**Note 2** - Unless otherwise indicated, the import volume in column 10 is reported as the percentage ratio of subsidized imports to total imports for the period of investigation for the subsidy investigation.

**Note 3** - Under Canadian legislation, questions of law can be referred to the Federal Court and the Federal Court of Appeal for domestic judicial review.

## ANNEXES

DEFINITIVE COUNTERVAILING MEASURES IN FORCE  
AS OF 31 DECEMBER 2018 (Note 4)

Country/ Customs Territory	Product, investigation ID number	Measure(s)	Date of original imposition; publication reference	Date(s) of extension; publication reference(s)
China	Certain steel fasteners CV/103/CN	Duties	07.01.05 C.Gaz.2005.I.139.04	06.01.10 C.Gaz.2010.I.144.03 05.01.15 C.Gaz.2015.I.149.03
	Certain copper pipe fittings CV/118/CN	Duties	19.02.07 C.Gaz.2007.I.141.09	17.02.12 C.Gaz.2012.I.146.24 28.11.16 C.Gaz.2017.I.151.07
	Certain seamless steel casing CV/122/CN	Duties	10.03.08 C.Gaz.2008.I.142.12	11.03.13 C.Gaz.2013.I.147.30 28.11.18 C.Gaz.2018.I.152.49
	Certain carbon steel welded pipe CV/123/CN	Duties	20.08.08 C.Gaz.2008.I.142.35	19.08.13 C.Gaz.2013.I.147.40
	Certain thermoelectric coolers and warmers CV/121/CN	Duties	11.12.08 C.Gaz.2008.I.142.51	09.12.13 C.Gaz.2013.I.147.51
	Certain aluminum extrusions CV/124/CN	Duties	17.03.09 C.Gaz.2009.I.143.13	17.03.14 C.Gaz.2014.I.148.14
	Certain oil country tubular goods CV/125/CN	Duties	23.03.10 C.Gaz.2010.I.144.14	02.03.15 C.Gaz.2015.I.149.11
	Certain steel grating CV/126/CN	Duties	19.04.11 C.Gaz.2011.I.145.19	18.04.16 C.Gaz.2016.I.150.18
	Certain pup joints CV/127/CN	Duties	10.04.12 C.Gaz.2012.I.146.16	07.04.17 C.Gaz.2017.I.151.16
	Certain stainless steel sinks CV/129/CN	Duties	24.05.12 C.Gaz.2012.I.146.22	08.02.18 C.Gaz.2018.I.152.7
	Certain steel piling pipe CV/130/CN	Duties	30.11.12 C.Gaz.2012.I.146.49	04.07.18 C.Gaz.2018.I.152.35
	Certain unitized wall modules CV/135/CN	Duties	12.11.13 C.Gaz.2013.I.147.47	
	Certain silicon metal CV/136/CN	Duties	19.11.13 C.Gaz.2013.I.147.48	
	Certain copper tube CV/137/CN	Duties	18.12.13 C.Gaz.2014.I.148.01	
	Certain concrete reinforcing bar CV/138/CN	Duties	09.01.15 C.Gaz.2015.I.149.03	
	Certain photovoltaic modules and laminates CV/140/CN	Duties	03.07.15 C.Gaz.2015.I.149.36	
	Certain carbon and alloy steel line pipe CV/142/CN	Duties	29.03.16 C.Gaz.2016.I.150.15	
	Certain large diameter carbon and alloy steel line pipe CVD/143/CN	Duties	20.10.16 C.Gaz.2016.I.150.44	
	Certain fabricated industrial steel components FISC 2016 IN/CN(*)	Duties	25.05.17 C.Gaz.2017.I.151.22	
	Certain sucker rods SR 2018 IN/CN	Duties	14.12.18 C.Gaz.2018.I.152.52	

Country/ Customs Territory	Product, investigation ID number	Measure(s)	Date of original imposition; publication reference	Date(s) of extension; publication reference(s)
China (Cont'd)	Certain cold-rolled steel CRS 2018 IN/CN(*)	Duties	21.12.18 C.Gaz.2019.I.153.01	
European Union	Certain refined sugar CV/87/EU	Duties	06.11.95 C.Gaz.1995.I.129.46	03.11.00 C.Gaz.2000.I.134.47 02.11.05 C.Gaz.2005.I.139.46 01.11.2010 C.Gaz.2010.I.144.47 <sup>1</sup> 30.10.2015 C.Gaz.2015.I.149.46
India	Certain hot-rolled steel sheet (previously Hot-rolled carbon steel sheet) CV/94/IN	Duties	17.08.01 C.Gaz.2001.I.135.34	16.08.06 C.Gaz.2006.I.140.34 15.08.11 C.Gaz.2011.I.145.35 12.08.16 C.Gaz.2016.I.150.35
	Certain carbon steel welded pipe CV/132/IN	Duties	11.12.12 C.Gaz.2012.I.146.51	15.10.18 C.Gaz.2018.I.152.43
Korea, Rep. of	Certain cold-rolled steel CRS 2018 IN/KR(*)	Duties	21.12.18 C.Gaz.2019.I.153.01	
Turkey	Certain dry wheat pasta DWP 2017 IN/TR	Duties	26.07.18 C.Gaz.2018.I.152.31	
Viet Nam	Certain copper pipe fittings CPF2 2017 IN/VN	Duties	25.05.18 C.Gaz.2018.I.152.26	
	Certain cold-rolled steel CRS 2018 IN/VN(*)	Duties	21.12.18 C.Gaz.2019.I.153.01	

**Note 4** - The Canada Gazette is available electronically since 1998.

REFUND REQUESTS DURING THE PERIOD  
1 JULY THROUGH 31 DECEMBER 2018 (Note 5)

Country/ Customs Territory	Product, Investigation ID number	Original effective date; date of most recent extension	Number of refund requests received	Number of refund reviews commenced, completed
China	Carbon steel fasteners CV/103	07.01.05 05.01.15	37	(commenced) 27 (completed) 66
	Copper pipe fittings CV/118	19.02.07 28.11.16	0	(commenced) 0 (completed) 4
	Seamless carbon or alloy steel oil and gas well casing CV/122	10.03.08; 28.11.18	0	(commenced) 2 (completed) 1
	Thermoelectric coolers and warmers CV/121	11.12.08 09.12.13	2	(commenced) 2 (completed) 0
	Certain carbon steel welded pipe CV/123	20.08.08 19.08.13	1	(commenced) 0 (completed) 3
	Aluminium extrusions CV/124	17.03.09 17.03.14	5	(commenced) 9 (completed) 14
	Steel grating CV/126	19.04.11; 18.04.16	1	(commenced) 1 (completed) 0
	Stainless steel sinks CV/129	24.05.12 08.02.18	10	(commenced) 9 (completed) 7

<sup>1</sup> The finding against the European Union was originally rescinded but this decision was reversed on appeal and duties were reinstated in accordance with the Tribunal's decision of September 28, 2012.



Country/ Customs Territory	Product, Investigation ID number	Original effective date; date of most recent extension	Number of refund requests received	Number of refund reviews commenced, completed
China (Cont'd)	Photovoltaic modules and laminates CV/140	03.07.15	6	(commenced) 1 (completed) 5
	Piling pipe CV/130	30.11.12; 04.07.18	2	(commenced) 2 (completed) 0
	Oil country tubular goods CV/125	23.03.10 02.03.15	1	(commenced) 1 (completed) 10
	Certain large diameter carbon and alloy steel line pipe CV/143	20.10.16	1	(commenced) 1 (completed) 0
	Fabricated industrial steel components FISC 2016 IN	25.05.17	1	(commenced) 0 (completed) 4
European Union	Refined sugar CV/87	06.11.95 30.10.15	1	(commenced) 1 (completed) 0
India	Carbon steel welded pipe CV/123	11.12.12; 08.12.17	0	(commenced) 0 (completed) 0
Thailand	Stainless steel sinks CV/129	24.05.12 08.02.18	0	(commenced) 0 (completed) 1
Turkey	Certain dry wheat pasta DWP 2017 IN	26.07.18	1	(commenced) 1 (completed) 0
United States	Carbon steel fasteners CV/103	07.01.05 05.01.15	0	(commenced) 0 (completed) 1

**Note 5** In Canada, domestic legislation allows importers to request refunds of anti-dumping and countervailing duties through a process called re-determinations. Requests for re-determinations of countervailing duties can be made on two grounds:

- The amount of subsidy on the goods;
- Whether the imported goods are goods of the same description as goods to which the order or finding applies (note: when an order or finding imposes both anti-dumping and countervailing duties, a refund request made on this ground will appear on both reports).

In Canada, requests for re-determinations follow a two-level appeal system under which the re-determination at the first level can further be appealed at the second level.

Consequently, the table records the number of requests made under both levels of re-determination, for any of the two grounds listed previously with respect to imported goods subject to countervailing measures.

Note that in the context of the Canadian system for processing refund requests, the following descriptions apply for the table headings:

- "Number of refund requests received": the number of requests received during the period covered by the report.
- "Number of refund reviews commenced": includes the number of requests received during the period covered by the report and the number of requests received in a preceding period that were not completed within the period covered by the report. Under the Canadian system once a request is received, a decision under both levels of appeal must be rendered within one year.
- "Number of refund reviews completed": the number of requests that were completed during the period covered by the report.

Further, under the Canadian duty refund system, a request can cover multiple entries. It may thus be possible for one request to represent a series of entries rather than an individual entry.

APPEALS ON REFUND REQUESTS DURING THE PERIOD  
1 JULY THROUGH 31 DECEMBER 2018 (Note 6)

Country/Customs Territory	Product, Investigation ID number	Date of filing of appeal	Date of appeal decision
N/A	N/A	N/A	N/A

**Note 6** In Canada, decisions taken by the investigating authority pursuant to refund requests (as reported in the table titled "Refund Requests") may be further appealed by the importer to an independent administrative tribunal on questions of fact and law. The appeals that were open or decided upon during the period covered by the report are identified above.

TERMINATION OF MEASURES DURING THE PERIOD  
1 JULY THROUGH 31 DECEMBER 2018

Country/Customs Territory	Product, investigation ID number	Date of termination	Reason for termination
-	-	-	-

## **APPENDIX 1 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN COLD-ROLLED STEEL FROM CHINA**

Program 1: Loans from State-Owned Banks at Preferential Rates  
 Program 2: Loan Guarantee through the Government of China/SOE Banks/Public Bodies  
 Program 3: Debt and Interest Forgiveness on Loans from State-Owned Banks  
 Program 4: Preferential Export Financing and Export Credit Guarantee/Insurance  
 Program 5: Insurance Grants  
 Program 6: Design, Research and Development Grants  
 Program 7: Export Performance Grants  
 Program 8: Performance Award Grants  
 Program 9: Reductions in Land Use and/or Rental Fees  
 Program 10: Grants for the Retirement of Capacity  
 Program 11: Grants for Relocating Production Facilities  
 Program 12: Award for Tax Payments  
 Program 13: Grant - Patent Assistance/Award  
 Program 14: Grant - Special Fund for Fostering Stable Growth of Foreign Trade  
 Program 15: Interest payment subsidy for special projects  
 Program 16: Interest subsidy for the importation of encouraged products and technology  
 Program 17: Financial Subsidy from various levels of governments  
 Program 18: Corporate Income Tax Exemption and/or Reduction in Special Economic Zones (SEZs) and Other Designated Areas  
 Program 19: Corporate Income Tax Reduction for New High Tech Enterprises ("NHTE")  
 Program 20: Corporate Income Tax Reduction for Newly Profitable Enterprises  
 Program 21: Municipal/Local Income or Property Tax Reductions  
 Program 22: Preferential Tax Policies for Foreign-Invested Enterprises (FIEs)  
 Program 23: Preferential Tax Policies Related to Research and Investment  
 Program 24: Offsets to Taxable Income Related to Purchases of Domestic Machinery  
 Program 25: Exemption or Refund of Tariff and Import Value-Added Tax (VAT) for Imported Technologies and Equipment  
 Program 26: Relief from Duties and Taxes on Imported Material and Other Manufacturing Inputs  
 Program 27: Offset of Taxable Income on Purchases of Domestic Equipment  
 Program 28: Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring  
 Program 29: Acquisition of Government Assets/Inputs at Less than Fair Market Value  
 Program 30: Provision of Land for Less than Adequate Remuneration by Government  
 Program 31: Debt-to-Equity Swaps for Less than Fair Market Value

## **APPENDIX 2 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN SUCKERS RODS FROM CHINA**

Program 1: Loans from State-Owned Banks at Preferential Rates  
 Program 2: Loan Guarantees through the Government of China/SOE banks/public bodies  
 Program 3: Debt Forgiveness on loans from State-Owned Banks  
 Program 4: Preferential Export Financing  
 Program 5: Insurance Grants  
 Program 6: Design, research and development Grants  
 Program 7: Export Performance Grants  
 Program 8: Performance award Grants  
 Program 9: Reductions in land use and/or rental fees  
 Program 10: Corporate Income Tax Exemption and/or Reduction in Special Economic Zones (SEZs) and Other Designated Areas  
 Program 11: Corporate Income Tax Reduction for New High-Tech Enterprises  
 Program 12: Corporate Income Tax Reduction for Newly Profitable Enterprises  
 Program 13: Municipal/Local Income or Property Tax Reductions  
 Program 14: Preferential Tax Policies for Foreign-Invested Enterprises (FIEs)  
 Program 15: Preferential Tax Policies related to Research and Investment  
 Program 16: Offsets to Taxable Income related to purchases of Domestic Machinery  
 Program 17: Exemption or Refund of Tariff and Import Value-Added Tax for Imported Technologies and Equipment

Program 18: Relief from Duties and Taxes on Imported Material and Other Manufacturing Inputs  
 Program 19: Offset of Taxable Income on purchases of Domestic Equipment  
 Program 20: Acquisition of Government Assets/Inputs at Less Than Fair Market Value  
 Program 21: Provision of Land for Less Than Adequate Remuneration by Government  
 Program 22: Debt-to-Equity swaps for Less Than Fair Market Value

**APPENDIX 3 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN COLD-ROLLED STEEL FROM THE REPUBLIC OF KOREA**

Program 1: Management of Electricity Load Program  
 Program 2: Green Subsidies: GOK Subsidies for "Green Technology R&D" and its Commercialization  
 Program 3: Modal Shift Grants  
 Program 4: RSTA Article 10(1)(2): Research, Supply, or Workforce Development Expense Tax Deductions for "Core Technologies"  
 Program 5: RSTA Article 104(14): Tax Payment for Third-Party Logistics Operations  
 Program 6: RSTA Article 104(5): Special Tax Credit for Payment Records  
 Program 7: RSTA Article 120: Acquisition and Property Tax Benefits to Companies Located in Industrial Complexes  
 Program 8: RSTA Article 22: Tax Exemption on Investment in Overseas Resources Development  
 Program 9: RSTA Article 24: Tax Credit for Investment in Productivity Increase Facilities  
 Program 10: RSTA Article 25: Tax Credit for Investment in Facilities for Environment or Safety  
 Program 11: RSTA Article 30: Tax Program for Special Depreciation  
 Program 12: RSTA Article 78(4): Tax Reduction and Exemption for Industrial Complexes  
 Program 13: KEXIM Export Factoring  
 Program 14: KEXIM Export Loan Guarantees  
 Program 15: KEXIM Import Financing  
 Program 16: KEXIM Overseas Investment Credit Program  
 Program 17: KEXIM Short-Term Export Credits  
 Program 18: KEXIM Trade Bill Rediscounting Program  
 Program 19: Korea Development Bank (KDB) Short-Term Discounted Loans for Export Receivables  
 Program 20: Korean Trade Insurance Corporation (K-SURE) Export Credit Guarantee  
 Program 21: Long-Term Loans from the Korean Resources Corporation (KORES) and the Korea National Oil Corporation (KNOC)  
 Program 22: Dongbu's Debt Restructuring  
 Program 23: Reductions of Lease Fees and other Financial Support in FEZs  
 Program 24: Custom Duties Reduced or Exempted  
 Program 25: Export Insurance through the Korea Trade Insurance Corporation (K-Sure)  
 Program 26: Sharing of Working Opportunities/Employment Creating Incentives  
 Program 27: GOK Facilities Investment Support under RSTA Article 26

**APPENDIX 4 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN DRY WHEAT PASTA FROM THE REPUBLIC OF TURKEY**

Program 1: Export Subsidy Program for Agricultural Products  
 Program 6: Deduction From Taxable Income for Export Revenue  
 Program 8: VAT and Special Consumption Tax (SCT) Exemption on the Delivery of Diesel Fuel to the Vehicles Carrying Exporting Goods.  
 Program 9: Input Materials Provided by Government at Less than Fair Market Value  
 Program 10: Rediscount Program  
 Program 11: Pre Shipment Export Credit Program  
 Program 12: Pre Export Credit Program  
 Program 13: The Export Oriented Working Capital Credit Program  
 Program 14: Post Shipment Rediscount Credit  
 Program 15: Specific Export Credit Program  
 Program 16: Short Term Export Credit Insurance Program

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**APPENDIX 5 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN COLD-ROLLED STEEL FROM THE SOCIALIST REPUBLIC OF VIETNAM**

Program 1: Exemptions of Import Duty  
 Program 2: Refunds of Import Duty  
 Program 3: Exemption/Reductions of Land Rent, Tax and Levy  
 Program 4: Program Incentives on non-agricultural Land Use Tax  
 Program 5: Export and Import Support in Forms of Preferential Loan, Guarantee and Factoring  
 Program 6: Enterprise Income Tax Preferences, Exemptions and Reductions  
 Program 7: Accelerated Depreciation of Fixed Assets  
 Program 8: Establishments Dealing with Exported Goods  
 Program 9: Investment Support  
 Program 10: Export Promotion Program  
 Program 11: Grants to Firms that Employ More than 50 Employees  
 Program 12: Assistance to Enterprises Facing Difficulties due to Objective Reasons

**APPENDIX 6 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN COPPER TUBE FROM CHINA**

Program 1: Preferential Tax Policies for Enterprises with Foreign Investment (FIEs) Established in Special Economic Zones (SEZs) (excluding Shanghai Pudong Area)  
 Program 2: Preferential Tax Policies for FIEs Established in the Coastal Economic Open Areas and in the Economic and Technological Development Zones  
 Program 3: Preferential Tax Policies for FIEs Established in the Pudong Area of Shanghai  
 Program 4: Preferential Tax Policies in the Western Regions  
 Program 5: Corporate Income Tax Exemption and/or Reduction in SEZs and other Designated Areas  
 Program 6: Local Income Tax Exemption and/or Reduction in SEZs and other Designated Areas  
 Program 7: Exemption/Reduction of Special Land Tax and Land Use Fees in SEZs and Other Designated Areas  
 Program 8: Tariff and Value-added Tax (VAT) Exemptions on Imported Materials and Equipment in SEZs and other Designated Areas in Guangdong  
 Program 9: Income Tax Refunds where Profits are Re-invested in SEZs and other Designated Areas  
 Program 10: Preferential Tax Program for FIEs Recognized as HNTEs (High and New Technology Enterprises)  
 Program 11: Preferential Tax Policies for FIEs which are Technology Intensive and Knowledge Intensive  
 Program 12: Services or Goods provided by Government or public bodies at the preferential prices to enterprises located in SEZs and other designated areas  
 Program 13: VAT Exemptions for the Central Region  
 Program 14: Tax over-refunds or over-exemptions for the water, electricity and gas consumed in the Export Processing Zone  
 Program 15: Custom Duty Exemption and VAT Exemption for machinery, equipment, construction materials imported into the Export Processing Zone for the construction of production facilities (such as factory and warehouse) in the zone  
 Program 16: Custom Duty Exemption and VAT Exemption for machinery, equipment, moulds/dies and the corresponding repairing parts imported into the Export Processing Zone and used for the production by Enterprises in the zone  
 Program 17: Custom Duty over-refund or over-exemption and VAT over-refund or over-exemption for raw materials, parts, packaging materials and consumable materials imported into the Export Processing Zone and used for the production of exported goods in the zone  
 Program 18: Export Duty Refund or Exemption for the exported goods produced in the Export Processing Zone and exported from the zone  
 Program 19: VAT Refunds or Exemptions for the domestically purchased machinery, equipment and construction materials used for the production of exported goods and the construction of production facilities in the Export Processing Zone  
 Program 20: Loans and Interest Subsidies Provided Under the Northeast Revitalization Program  
 Program 21: Export Seller's Credit for High- and New-Technology Products by China EMIX Bank  
 Program 22: Preferential Loan for the National/Provincial Key Science & Technology Industrialization Projects, High Technology Industrialization Projects, Science & Technology Achievements

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Commercialization Projects, Modern Equipment Manufacturing Industry and key Information Technology Industrialization Projects by Liaoning Governments

Program 23: Innovation Fund for Medium and Small Business

Program 24: Special fund for developing trade through science and technology of Guangdong Province

Program 25: Special Funds for Foreign Economic and Technical Cooperation

Program 26: Innovative Experimental Enterprise Grant

Program 27: Superstar Enterprise Grant

Program 28: Awards to Enterprises Whose Products Qualify for "Well-Known Trademarks of China" or "Famous Brands of China"

Program 29: Export Brand Development Fund

Program 30: Provincial Scientific Development Plan Fund

Program 31: Technical Renovation Loan Interest Discount Fund

Program 32: National Innovation Fund for Technology Based Firms

Program 33: Guangdong - Hong Kong Technology Cooperation Funding Scheme

Program 34: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment

Program 35: Innovative Small and Medium-Sized Enterprise Grants

Program 36: Product Quality Grant

Program 37: 2009 Energy-Saving Fund

Program 38: Grants for Export Activities

Program 39: Grants for International Certification

Program 40-1: Emission Reduction and Energy-Saving Award (Special Funds for Reduction of Pollutant Emission)

Program 40-2: Emission Reduction and Energy-Saving Award (Advanced Units within Top 30 Electricity Consumption Enterprises in the Competition of Energy-Saving contest)

Program 41: Grant for Market Promotion and Trade Development (Shandong)

Program 42: Grant - Assistance for Exhibition Booth Fees (Shandong)

Program 43: Grant - Patent Application Assistance

Program 44: Grant - State Service Industry Development Fund

Program 45: Grant - Cleaning-production Qualified Enterprise Reward (Subsidy of Audit Fees for Key Enterprises Cleaning Production)

Program 46: Grant - Provisional Industry Promotion Special Fund

Program 47: Grant - Financial Subsidies from Wei Hai City Gao Cun Town Government

Program 48: Grant - Water Pollution Control Special Fund for Taihu Lake

Program 49: Grant - Provincial Foreign Economy and Trade Development Special Fund

Program 50: Grant - Special Supporting Fund for Commercialization of Technological Innovation and Research Findings

Program 51: Grant - Resources Conservation and Environment Protection Grant (Funds for Pollution Sources Monitoring Facilities in 2011)

Program 52: Grant - Wendeng Government (Shandong)

Program 53: Enterprise Technology Centres

Program 54: Allowance to Pay Loan Interest

Program 55: Supporting Fund for Non-Refundable Export Tax Loss

Program 56: International Market Fund for Export Companies

Program 57: International Market Fund for Small and Medium-sized Export Companies

Program 58: Business Development Overseas Support Fund

Program 59: Refund from Government for Participating in Trade Fair

Program 60: Grant - Special Fund for Fostering Stable Growth of Foreign Trade

Program 61: Reimbursement of Anti-dumping and/or Countervailing Legal Expenses by the Local Governments

Program 62: Financial Special Fund for Supporting High and New Technology Industry Development Project

Program 63: Subsidy for Promoting Energy-Saving Buildings

Program 64: Subsidy for the Technology Development --

Program 65: Awards for the Contributions to Local Economy and Industry Development

Program 66: Beijing Industrial Development Fund

Program 67: Grants, Loans, and Other Incentives for Development of Famous Brands, China Top World Brands or other well-known Brands

Program 68: Shunde Famous Brands

Program 69: Guangdong Supporting Fund

Program 70: Zhabei District "Save Energy Reduce Emission Team" Award

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Program 71: "Five Points, One Line" Program of Liaoning Province  
 Program 72: State Special Fund for Promoting Key Industries and Innovation Technologies  
 Program 73: Fund for SME (small and medium size enterprises) Bank-Enterprise Cooperation Projects by Guangdong Governments  
 Program 74: Special Fund for Significant Science and Technology by Guangdong Governments  
 Program 75: Fund for Economic, Scientific and Technology Development by the Government of Foshan City  
 Program 76: Provincial Fund for Fiscal and Technological Innovation by Guangdong Governments  
 Program 77: Provincial Loan Discount Special Fund for SMEs by Guangdong Governments  
 Program 78: "Large and Excellent" Enterprises Grant  
 Program 79: Advanced Science/Technology Enterprise Grant (Advanced Units for Safety Production in Fengxian District)  
 Program 80: Award for Excellent Enterprise (First Prize within Top 100 Enterprises in Situan Town for Year 2012)  
 Program 81: Foshan City Government Technology Renovation and Technology Innovation Special Fund Grants  
 Program 82: Nanhai District Grants to State and Provincial Enterprise Technology Centers and Engineering Technology R&D Centers  
 Program 83: Supporting Fund for the Projects Used to Resolve the Important Technological Issues for Enterprises' Production and R&D by Liaoning Governments  
 Program 84: Technology Innovation Fund for Science & Technology Type SMEs by Liaoning Governments  
 Program 85: Supporting Fund for the Application Technology Research in the Overseas R&D Institution/Branch by Liaoning Governments  
 Program 86: Special Supporting Fund and Special Loan Assistance by Chinese Ministry of Science & Technology for revitalizing the Northeast old industrial base  
 Program 87: Special Supporting Fund for Key Projects of "500 Strong Enterprises in Contemporary Industries" by Guangdong Governments  
 Program 88: Fund for Supporting Strategic Emerging Industries by Guangdong Governments  
 Program 89: Medium Size and Small Size Enterprises Development Special Fund  
 Program 90: Medium Size and Small Size Trading Enterprises Development Special Fund  
 Program 91: Special Fund for Export Credit Insurance by Guangdong Governments  
 Program 92: Supporting Fund for Converting the Industry Technology Achievements/Findings by Beijing Governments  
 Program 93: Special Development Fund for Beijing Cultural Innovation Industry  
 Program 94: Supporting Fund for Becoming Publicly Listed Company  
 Program 95: Supporting Fund for the "Working Capital" Loan Interest  
 Program 96: Award for Maintaining the Growth by Beijing Governments  
 Program 97: Award by Beijing Technology Trading Encouraging Centre  
 Program 98: Award by Shanghai Songjiang Economic Committee  
 Program 99: Supporting Fund for the Development from Guangzhou Local Governments  
 Program 100: Interest Assistance for Technology Renovation Projects by Liaoning Governments  
 Program 101: Interest Assistance for the Application of Information Technology by Liaoning Governments  
 Program 102: Loan Guarantee Fund for Science & Technology Enterprises by Liaoning Governments  
 Program 103: Fund for Optimizing Import and Export Structure of Mechanical Electronics and High and New Technology Products  
 Program 104: Special Fund for Pollution Control of Three Rivers, Three Lakes, and the Songhua River  
 Program 105: Repaying Foreign Currency Loan by Refunded VAT  
 Program 106: Government Export Subsidy and Product Innovation Subsidy in Shandong Province  
 Program 107: Export Assistance Grant  
 Program 108: Research & Development (R&D) Assistance Grant  
 Program 109: Foreign Trade Promotion Award  
 Program 110: Financial Assistance for an Overseas Market Survey  
 Program 111: Supporting fund provided to Service Outsourcing Enterprises for the Establishment of their Brands and the Acquisition of their International Qualification Accreditations.  
 Program 112: Liaoning High-tech Products & Equipment Exports Interest Assistance  
 Program 113: Grant for Developing International Markets for SMEs in Zhejiang  
 Program 114: Grant for Developing International Markets and Capital Clearing Fund for SMEs in Zhejiang  
 Program 115: Export Credit for Insurance Premium in Zhejiang

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Program 116: Property Tax Reduction of Urban Land Use for Companies Who Provide Employment to People with Disabilities in Zhejiang

Program 117: Support for the Development of Welfare Enterprises and Promoting the Employment of Persons with Disabilities in Zhuji City

Program 118: Subsidy for Certification of Clean and Green Production in Zhejiang (Funds for Cleaning Production Demonstration Enterprises)

Program 119: Subsidy for Construction Projects in the Developmental and Experimental Zone in Zhuji City

Program 120-1: Policy to Promote Industrial Restructuring and Upgrading, and Enhance the Level of Economic Development in Dianko Township (Funds for Fulfill Incentive Policies on Industry for the Year 2011)

Program 120-2: Policy to Promote Industrial Restructuring and Upgrading, and Enhance the Level of Economic Development in Dianko Township (Incentives of Circular Economy in 2011)

Program 121: Funds for Standardizing Industrial Systems in the Nonferrous Metals Industry

Program 122: Award for Science and Technology in Shaoxing City

Program 123: Policy to Accelerate the Development of Modern Logistics Industry in Zhuji City

Program 124: Grant for Industrial Transformation and Upgrading of Major Science and Technology Projects in Zhuji City

Program 125: Funds for Science and Technology Award

Program 126: Award to Science and Technology Enterprises in Zhuji City

Program 127: Funds for Science and Technology Award of Zhuji City

Program 128: Funds for Patent Award

Program 129: Funds for Key Innovation Team

Program 130: Special Fund for Fair Trade in Import and Export Zhejiang

Program 132: Subsidies to Full-time Environmental Monitoring Officer

Program 133: Grant for Research and Development Centers in the Provincial-level High-Tech Enterprises in Zhejiang

Program 134: Special Financial Fund for Industrial Transformation and Upgrading in Zhejiang (Brand Awards)

Program 135: Award for Outstanding Industrial Products and New Technologies in Zhejiang

Program 136: Grant for the Implementation of Quality and Technical Inspection in Zhejiang

Program 137: Award for Advanced Companies and Individuals in the Recognition of Key Projects and Investment in Tonglin City

Program 138: Grant to Promote and Accelerate the Economic Development in the Copper Industry in Tonglin City

Program 139: Financial Incentives to Promote Economic Development in Tonglin City

Program 140: One-Time Financial Support to Hailiang Copper Co., Ltd.

Program 141-1: Special Funds for Use in the Open Economy (Award for Open Economy)

Program 141-2: Special Funds for Use in the Open Economy (Reduction/Exemption of Water Conservancy Fund)

Program 142-1: Grant to Promote Economic Innovation and Enhance Development (Award for Refinancing by Rationed Shares)

Program 142-2: Grant to Promote Economic Innovation and Enhance Development (Incentives of Industrial Economic Policies in 2011)

Program 142-3: Grant to Promote Economic Innovation and Enhance Development (Funds for Award of Innovation Carrier)

Program 142-4: Grant to Promote Economic Innovation and Enhance Development (Funds for Award of Talent for the Year 2012)

Program 143: Funds for Scientific and Technology Project for the Year 2011 in Zhuji City

Program 144-1: Grant for Scientific and Technological Projects Which Passed Appraisal and Certification in Zhuji City (Funds for City-Grade Project in 2012)

Program 144-2: Grant for Scientific and Technological Projects Which Passed Appraisal and Certification in Zhuji City (Funds for Award of Scientific & Technological Achievements through Identification/Review and Project of National Torch, Spark, Key New Product Program)

Program 145: Support for the Development of Welfare Enterprises to Promote the Employment of Persons with Disabilities in Zhuji City

Program 146: Preferential Tax Policies for Advanced Technology Enterprises with Foreign Investment

Program 147: Reduced Tax Rate for Productive FIEs Scheduled to Operate for a Period Not Less Than 10 Years

Program 148: Tax Preference Available to Companies that Operate at a Small Profit.

Program 149: Preferential Tax Policies for Foreign Invested Export Enterprises



Program 150: Preferential Tax Policies for the Research and Development of FIEs (Tax offsets for Research and Development)

Program 151: 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

Program 152: Preferential Tax Policies for Domestic Enterprises Purchasing Domestically Produced Equipment for Technology Upgrading Purpose

Program 153: Income Tax Refund for Re-investment of FIE Profits by Foreign Investors

Program 154: VAT and Income Tax Exemption/Reduction for Enterprises Adopting Debt-to-Equity Swaps

Program 155: Corporate Income Tax Reduction for New High-Technology Enterprises

Program 156: Income Tax Credits on Purchases of Domestically Produced Equipment

Program 157: Preferential Tax Programs for Encouraged Industries or Projects

Program 158: Exemption from City Maintenance and Construction Taxes and Education Fee Surcharges for FIEs

Program 159: Tax Offset for R&D Expenses in Guangdong Province

Program 160: Accelerated Depreciation on Fixed Assets

Program 161: Preferential Tax Treatment for the Technology Development Expenses by Liaoning Governments

Program 162: Accelerated Depreciation on Intangible Assets for Industrial Enterprises in Northeast Region

Program 163: Exemption of Tariff and Import VAT for the Imported Technologies and Equipment

Program 164: Relief from Duties and Taxes on Imported Material and Other Manufacturing Inputs

Program 165: Reduction, Exemption or Refund of Land Use Fees, Land Rental Rates and Land Purchase/Transfer Prices

Program 166: Deed Tax Exemptions for Land Transferred through Merger or Restructuring

Program 167: Raw Materials Provided by the Government at Less than Fair Market

Program 168: Utilities Provided by the Government at Less than Fair Market Value

Program 169: Debt to Equity Swaps

Program 170: Exemptions for SOEs from Distributing Dividends to the State

Program 171: Tax Offsets for the Investment in the Acquisition of Special Facilities for Environmental Protection, energy and water conservation and work safety.

Program 172: Preferential Loans From State-Owned Banks

#### **APPENDIX 7 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN THERMOELECTRIC COOLERS AND WARMERS FROM CHINA**

Program 1: Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones

Program 2: Preferential Tax Policies for Foreign Invested Enterprises and Foreign Enterprises which have establishments or place in China and are engaged in production or business operations purchasing domestically produced equipment

Program 3: Government Interest Subsidy of Shenzhen Foreign Trade Development Fund

Program 4: Preferential tax policies for enterprises with foreign investment in border cities; General Information

Program 5: Preferential tax policies for enterprises with foreign investment established in the coastal economic open areas and in the economic and technological development zones

Program 6: Preferential tax policies for enterprises with foreign investment established in Pudong new area of Shanghai

Program 7: Preferential tax policies for enterprises with foreign investment established in the Three Gorges of Yangtze

Program 8: Preferential tax policies in the western regions

Program 9: Corporate income tax exemption/reduction

Program 10: Local income tax exemption/reduction

Program 11: Exemption/reduction of special land tax and land use fee

Program 12: Tariff and Value-added Tax (VAT) exemptions on imported materials and equipment in SEZ and other designated areas

Program 13: Income tax refund where profits re-invested in Guangdong Province

Program 14: Preferential costs of services and/or goods provided by government bodies or state owned enterprises;

Program 15: Funds for international market development by SMEs  
 Program 16: State key technology renovation projects  
 Program 17: Support fund (grant) provided by the Government of Xuyi County, Jiangsu Province  
 Program 18: Government export subsidy and product innovation subsidy  
 Program 19: Reimbursement of anti-dumping and/or countervailing legal expenses by the local governments  
 Program 20: Patent subsidy appropriation  
 Program 21: Equity infusions/debt-to equity swaps  
 Program 22: Loans and interest subsidies provided under the northeast revitalization program  
 Program 23: Preferential tax policies for foreign-invested enterprises  
 Program 24: Preferential tax policies for foreign-invested export enterprises  
 Program 25: Preferential tax policies for enterprises with foreign investment which are technology-intensive and knowledge-intensive  
 Program 26: Preferential tax policies for enterprises with foreign investment recognized as high or new technology enterprises established in the State high or new technology industrial development zones, and for advanced technology enterprises invested in and operated by foreign businesses  
 Program 27: Preferential tax policies for enterprises recognized as high or new technology enterprises established in the State high or new technology industrial development zones  
 Program 28: Preferential tax policies for enterprises which provide employment for unemployed people  
 Program 29: Preferential tax policies for the research and development of foreign-invested enterprises  
 Program 30: Preferential tax policies for domestically invested enterprises (DIEs) purchasing domestically produced equipment for technology upgrading purposes  
 Program 31: Accelerated depreciation on fixed assets in Binhai New Area of Tianjin  
 Program 32: Reduced tax rate for productive FIEs scheduled to operate for a period of not less than 10 years  
 Program 33: Income tax refund for re-investment of FIE profits by foreign investors  
 Program 34: Repaying foreign currency loan by returned VAT  
 Program 35: VAT and income tax exemption/reduction for enterprises adopting debt-to-equity swaps  
 Program 36: Exemption of tariff and import VAT for imported technology and equipment  
 Program 37: Reduction in land use fees  
 Program 38: Purchase of goods from state-owned enterprises

#### **APPENDIX 8 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN SILICON METAL FROM CHINA**

Program 1: Corporate Income Tax Exemption and/or Reduction in SEZs and other Designated Areas  
 Program 2: Local Income Tax Exemption and/or Reduction in SEZs and other Designated Areas  
 Program 3: Exemption/Reduction of Special Land Tax, Property Tax, Real Estate Tax and Land Use Fees in SEZs and Other Designated Areas  
 Program 4: Tariff and Value-added Tax (VAT) Exemptions on Imported Materials and Equipment in SEZs and other Designated Areas  
 Program 5: Income Tax Refund where Profits Re-invested in SEZs and other Designated Areas  
 Program 6: Preferential Costs of Services and/or Goods Provided by Government or State-owned Enterprises (SOEs) in SEZs and Other Designated Areas  
 Program 7: VAT exemptions  
 Program 8: Export duty exemptions for exports from zone  
 Program 9: Tax exemption for products produced within the zone and eligible for import substitution  
 Program 10: Special import substitution treatment for enterprises operating in zone.  
 Program 11: Investment Credits and R&D Deductions for preferentially supported and encouraged enterprises operating in a zone  
 Program 12: Preferential access to loans for enterprises operating in zones  
 Program 13: Preferential transfer price for land  
 Program 14: Government Export Subsidy and Product Innovation Subsidy  
 Program 15: Research & Development (R&D) Assistance Grant  
 Program 16: Superstar Enterprise Grant  
 Program 17: Matching funds for international market development for SMEs  
 Program 18: Awards to Enterprises Whose Products Qualify for "Well-Known Trademarks of China" or "Famous Brands of China"  
 Program 19: Export Brand Development Fund

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Program 20: Provincial Scientific Development Plan Fund  
 Program 21: Patent Award of Guangdong Province  
 Program 22: Training Program for Rural Surplus Labor Force Transfer Employment  
 Program 23: International Market Exploration Fund  
 Program 24: National Innovation Fund for Technology Based Firms  
 Program 25: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment  
 Program 26: Export Rebate for Mechanic, Electronic, and High-Tech Products  
 Program 27: Provincial Government of Guangdong Science and Technology Bureau Project Fund  
 Program 28: Energy-Saving Technique Special Fund  
 Program 29: Grants for Export Activities  
 Program 30: SME international market expansion funds to export enterprises in Liaoning (Yingkou) Coastal Industrial Base  
 Program 31: Grants for "International Top 500 Enterprises" that establish offices in Yingkou  
 Program 32: Foreign Trade Development Fund of Old Industrial Bases of Northeast China  
 Program 33: New Product Award  
 Program 34: Capital Increase Award  
 Program 35: Emission Reduction and Energy-saving Award  
 Program 36: Grant for Market Promotion and Trade Development  
 Program 37: Refund of Land Transfer Fee  
 Program 38: Subsidy from Water Saving Office  
 Program 39: Special Supporting Fund for Commercialization of Technological Innovation and Research Findings  
 Program 40: Environment Protection Award (Jiangsu)  
 Program 41: Enterprise Technology Centers  
 Program 42: Allowance to Pay Loan Interest  
 Program 43: Supporting Fund for Non-refundable Export tax loss  
 Program 44: International Market fund for Export Companies  
 Program 45: International Market Fund for Small and Medium sized export companies  
 Program 46: Business Development Overseas Support Fund  
 Program 47: Refund from Government for Participating in Trade Fair  
 Program 48: Reimbursement of Foreign Affairs Services Expenses  
 Program 49: Special Fund for Fostering Stable Growth of Foreign Trade  
 Program 50: Subsidy for Technology Development  
 Program 51: Grants, Loans, and Other Incentives for Development of Famous Brands, China Top World Brands or other well-known Brands  
 Program 52: "Five Points, One Line" Program of Liaoning Province  
 Program 53: State Special Fund for Promoting key Industries and Innovation Technologies  
 Program 54: Provincial Fund for Fiscal and Technological Innovation  
 Program 55: Supporting Fund for the Development from Guangzhou Local Governments  
 Program 56: Loan Guarantee Fund for Science & Technology Enterprises by Liaoning Governments  
 Program 57: Chinese Government Concessional Loan and Preferential Export Buyer's Credit  
 Program 58: Compensation of Export Credit Insurance Premiums  
 Program 59: Compensation of Interest Expenses on Export Credit Insurance Financing  
 Program 60: Compensation of Interest Expenses on Export Financing  
 Program 61: Subsidized Loans for Stockpiled production  
 Program 62: Reduced Tax Rate for Productive FIEs Scheduled to Operate for a Period Not Less Than 10 Years  
 Program 63: Tax Preference Available to Companies that Operate at a Small Profit  
 Program 64: Preferential Tax Policies for Foreign Invested Export Enterprises  
 Program 65: 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  
 Program 66: Preferential Tax Policies for Domestic Enterprises Purchasing Domestically Produced Equipment for Technology Upgrading Purpose  
 Program 67: Refund of Housing Tax  
 Program 68: Refund of Stamp Tax  
 Program 69: Income Tax Refunds for Senior Managers  
 Program 70: Exemption from administrative charges and licence fees  
 Program 71: Preferential Tax refunds for Merging with Underperforming Local Enterprises or Investing in Renovation of Enterprises  
 Program 72: Income Tax Refund for Re-investment of FIE Profits by Foreign Investors

Program 73: Corporate Income Tax Reduction for New High-Technology Enterprises  
 Program 74: Exemption from income tax on foreign investor's profits  
 Program 75: Local Income Tax Exemption and/or Reduction  
 Program 76: Export VAT Refunds  
 Program 77: Preferential Tax Program for FIEs Recognized as HNTes (High and New Technology Enterprises)  
 Program 78: Tax Offset for R&D Expenses in Guangdong Province  
 Program 79: Preferential Tax Treatment for the Technology Development Expenses by Liaoning Governments  
 Program 80: Relief from Duties and Taxes on Imported Material and Other Manufacturing Inputs and Equipment  
 Program 81: VAT exemptions on domestically purchased equipment  
 Program 82: Utilities Provided by Government at Less than Fair Market Value  
 Program 83: Inputs Provided by Government at Less than Fair Market Value  
 Program 84: Reduction in Land Use Fees, Land Rental Rates, and Land Purchase Prices  
 Program 85: Fiscal Fund to Alleviate Poverty  
 Program 86: Incentives for Environmental Preservation and Recycling  
 Program 87: Preferential Tax Policies for Township Enterprises  
 Program 88: Specific Employed Persons Programs  
 Program 89: Preferential Tax Policies for Research and Development of New Products, New Technologies and New Crafts  
 Program 90: Preferential Tax Policies for Enterprises Transferring Technology  
 Program 91: Specific Funds for SMEs

#### **APPENDIX 9 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN UNITIZED WALL MODULES FROM CHINA**

Program 1: Preferential Tax Policies for Enterprises with Foreign Investment (FIEs) Established in Special Economic Zones (SEZs) (excluding Shanghai Pudong Area)  
 Program 2: Preferential Tax Policies for FIEs Established in the Coastal Economic Open Areas and in the Economic and Technological Development Zones  
 Program 3: Preferential Tax Policies for FIEs Established in the Pudong Area of Shanghai  
 Program 4: Preferential Tax Policies in the Western Regions  
 Program 5: Corporate Income Tax Exemption and/or Reduction in SEZs and other Designated Areas  
 Program 6: Local Income Tax Exemption and/or Reduction in SEZs and other Designated Areas  
 Program 7: Exemption/Reduction of Special Land Tax and Land Use Fees in SEZs and Other Designated Areas  
 Program 8: Tariff and Value-added Tax (VAT) Exemptions on Imported Materials and Equipment in SEZs and other Designated Areas in Guangdong  
 Program 9: Income Tax Refunds where Profits are Re-invested in SEZs and other Designated Areas  
 Program 10: Preferential Tax Program for FIEs Recognized as HNTes (High and New Technology Enterprises)  
 Program 11: Preferential Tax Policies for FIEs which are Technology Intensive and Knowledge Intensive  
 Program 12: Services or Goods provided by Government or public bodies at the preferential prices to enterprises located in SEZs and other designated areas  
 Program 13: VAT Exemptions for the Central Region  
 Program 14: Tax over-refunds or over-exemptions for the water, electricity and gas consumed in the Export Processing Zone  
 Program 15: Custom Duty Exemption and VAT Exemption for machinery, equipment, construction materials imported into the Export Processing Zone for the construction of production facilities (such as factory and warehouse) in the Zone  
 Program 16: Custom Duty Exemption and VAT Exemption for machinery, equipment, moulds/dies and the corresponding repairing parts imported into the Export Processing Zone and used for the production by Enterprises in the Zone  
 Program 17: Custom Duty over-refund or over-exemption and VAT over-refund or over-exemption for raw materials, parts, packaging materials and consumable materials imported into the Export Processing Zone and used for the production of exported goods in the Zone  
 Program 18: Export Duty Refund or Exemption for the exported goods produced in the Export Processing Zone and exported from the Zone

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Program 19: VAT Refunds or Exemptions for the Domestically Purchased Machinery, Equipment and Construction Materials Used for the Production of Exported Goods and the Construction of Production Facilities in the Export Processing Zone

Program 20: Interest Assistance provided by Shenyang Economic & Technological Development Area administration through the Enterprise Development Fund

Program 21: Freight Assistance provided by Shenyang Economic & Technological Development Area administration for the exported products

Program 22: Financial assistance provided by Shenyang Economic & Technological Development Area administration for the construction or the rental of manufacturing premises

Program 23: Special Industry Supporting Fund provided by Shenyang Tiexi District Government to the High Technology Enterprises located in Shenyang Tiexi modern Construction industry Area

Program 24: Supporting Fund provided by Shenyang Economic & Technological Development Area administration to the enterprises to encourage the acquisition of foreign Science & Technology type enterprises and the employment of foreign Science & Technology development experts

Program 25: Exemptions of administration fees by Zengcheng Municipal Government for Private (Min Ying) Enterprises located in the industrial parks approved by municipal level Governments or above

Program 26: Exemption of service fees and administrative fees by Shenyang Economic & Technological Development Area administration

Program 27: Loans and Interest Subsidies Provided Under the Northeast Revitalization Program

Program 28: Export Seller's Credit for High- and New-Technology Products by China EXIM Bank

Program 29: Preferential Loan for the National/Provincial key Science & Technology Industrialization Projects, High Technology Industrialization Projects, Science & Technology Achievements Commercialization Projects, Modern Equipment Manufacturing Industry and key Information Technology Industrialization Projects by Liaoning Governments

Program 30: Innovation Fund for Medium and Small Business

Program 31: Special fund for developing trade through science and technology of Guangdong Province

Program 32: Special Funds for Foreign Economic and Technical Cooperation

Program 33: Innovative Experimental Enterprise Grant

Program 34: Superstar Enterprise Grant

Program 35: Awards to Enterprises whose Products Qualify for "Well-Known Trademarks of China" or "Famous Brands of China"

Program 36: Export Brand Development Fund

Program 37: Provincial Scientific Development Plan Fund

Program 38: Technical Renovation Loan Interest Discount Fund

Program 39: National Innovation Fund for Technology Based Firms

Program 40: Guangdong - Hong Kong Technology Cooperation Funding Scheme

Program 41: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment

Program 42: Innovative Small and Medium-Sized Enterprise Grants

Program 43: Product Quality Grant

Program 44: 2009 Energy-Saving Fund

Program 45: Grants for Export Activities

Program 46: Grants for International Certification

Program 47: Emission Reduction and Energy-Saving Award

Program 48: Grant - Patent Application Assistance

Program 49: Grant - State Service Industry Development Fund

Program 50: Grant - Provisional Industry Promotion Special Fund

Program 51: Grant - Jiangsu Province Finance Supporting Fund

Program 52: Grant - Water Pollution Control Special Fund for Taihu Lake

Program 53: Grant - Provincial Foreign Economy and Trade Development Special Fund

Program 54: Grant - Special Supporting Fund for Commercialization of Technological Innovation and Research Findings

Program 55: Grant - Resources Conservation and Environment Protection Grant

Program 56: Environment Protection Award (Jiangsu)

Program 57: Enterprise Technology Centers

Program 58: International Market Fund for Small and Medium Sized Export Companies

Program 59: Business Development Overseas Support Fund

Program 60: Refund from Government for Participating in Trade Fair

Program 61: Grant - Special Fund for Fostering Stable Growth of Foreign Trade

Program 62: Reimbursement of Anti-dumping and/or Countervailing Legal Expenses by the Local Governments

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Program 63: Financial Special Fund for Supporting High and New Technology Industry Development Project  
 Program 64: Subsidy for Promoting Energy-Saving Buildings  
 Program 65: Special Fund for the Key Projects in the Cultural Innovation Industry by Shunyi District Local Government  
 Program 66: Special Fund for the Technology Innovation by Niu Lan Shan Township Local Government  
 Program 67: Subsidy for the Technology Development  
 Program 68: Awards for the Contributions to Local Economy and Industry Development  
 Program 69: Beijing Industrial Development Fund  
 Program 70: Grants, Loans, and Other Incentives for Development of Famous Brands, China Top World Brands or other well-known Brands  
 Program 71: Shunde Famous Brands  
 Program 72: Guangdong Supporting Fund  
 Program 73: "Five Points, One Line" Program of Liaoning Province  
 Program 74: State Special Fund for Promoting Key Industries and Innovation Technologies  
 Program 75: Fund for SME (small and medium size enterprises) Bank-Enterprise Cooperation Projects by Guangdong Governments  
 Program 76: Special Fund for Significant Science and Technology by Guangdong Governments  
 Program 77: Fund for Economic, Scientific and Technology Development by the Government of Foshan City  
 Program 78: Provincial Fund for Fiscal and Technological Innovation by Guangdong Governments  
 Program 79: Provincial Loan Discount Special Fund for SMEs by Guangdong Governments  
 Program 80: "Large and Excellent" Enterprises Grant  
 Program 81: Advanced Science/Technology Enterprise Grant  
 Program 82: Award for Excellent Enterprise  
 Program 83: Foshan City Government Technology Renovation and Technology Innovation Special Fund Grants  
 Program 84: Nanhai District Grants to State and Provincial Enterprise Technology Centers and Engineering Technology R&D Centers  
 Program 85: Supporting Fund for the Projects Used to Resolve the Important Technological Issues for Enterprises' Production and R&D by Liaoning Governments  
 Program 86: Technology Innovation Fund for Science & Technology Type SMEs by Liaoning Governments  
 Program 87: Supporting Fund for the Application Technology Research in the Overseas R&D Institution/Branch by Liaoning Governments  
 Program 88: Special Supporting Fund and Special Loan Assistance by Chinese Ministry of Science & Technology for revitalizing the Northeast old industrial base  
 Program 89: Special Supporting Fund for Key Projects of "500 Strong Enterprises in Contemporary Industries" by Guangdong Governments  
 Program 90: Fund for Supporting Strategic Emerging Industries by Guangdong Governments  
 Program 91: Medium Size and Small Size Enterprises Development Special Fund  
 Program 92: Medium Size and Small Size Trading Enterprises Development Special Fund  
 Program 93: Special Fund for Export Credit Insurance by Guangdong Governments  
 Program 94: Industrial Development Supporting Fund to Key Projects by Shunyi District Local Governments  
 Program 95: Supporting Fund for Converting the Industry Technology Achievements/Findings by Beijing Governments  
 Program 96: Special Development Fund for Beijing Cultural Innovation Industry  
 Program 97: Supporting Fund for Becoming Publicly Listed Company  
 Program 98: Supporting Fund for Constructing Energy-Saving Projects by Niu Lan Shan Township Local Governments  
 Program 99: Supporting Fund for the "Working Capital" Loan Interest  
 Program 100: Supporting Fund for "Information-Technology Application" Demonstration Enterprises by Niu Lan Shan Township Local Governments  
 Program 101: Supporting Fund for the Lab by Niu Lan Shan Township Local Governments  
 Program 102: Brand Development Fund by Shunyi District Local Governments  
 Program 103: Supporting Fund to Encourage Outwards Development by Niu Lan Shan Township Local Governments  
 Program 104: Supporting Fund for the Investments on Key Projects by Niu Lan Shan Township Local Governments  
 Program 105: Award by Niu Lan Shan Township Local Governments

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Program 106: Supporting Fund for the Research of the Key Fire-proofing and Sound-proofing Technology for Curtain Wall by Beijing Governments

Program 107: Loan Subsidy for the Curtain Wall Technology Renovation Projects by Beijing Governments

Program 108: Award for Maintaining the Growth by Beijing Governments

Program 109: Award by Beijing Technology Trading Encouraging Centre

Program 110: Award by Shunyi District Science and Technology Committee

Program 111: Supporting Fund for the New Energy-Saving Curtain Wall Technology Renovation Project by Shanghai Songjiang Economic Committee

Program 112: Award by Shanghai Songjiang Economic Committee

Program 113: Supporting Fund for Science and Technology Expenses by Zengcheng Local Governments

Program 114: Supporting Fund for the Development from Guangzhou Local Governments

Program 115: Interest Assistance for Technology Renovation Projects by Liaoning Governments

Program 116: Interest Assistance for the Application of Information Technology by Liaoning Governments

Program 117: Loan Guarantee Fund for Science & Technology Enterprises by Liaoning Governments

Program 118: Fund for Optimizing Import and Export Structure of Mechanical Electronics and High and New Technology Products

Program 119: Special Fund for Pollution Control of Three Rivers, Three Lakes, and the Songhua River

Program 120: Government Export Subsidy and Product Innovation Subsidy in Shandong province

Program 121: Export Assistance Grant

Program 122: Research & Development (R&D) Assistance Grant

Program 123: Industrial Development Special Fund provided by Shenyang Municipal Government

Program 124: Technological Innovation Special Fund provided by Shenyang Municipal Government

Program 125: City Construction Special Fund provided by Shenyang Municipal Government

Program 126: Foreign Economic and Trading Special Fund provided by Shenyang Municipal Government

Program 127: Service Industry Guiding Fund provided by Shenyang Municipal Government

Program 128: Emerging Industry Special Fund provided by Shenyang Municipal Government

Program 129: Grants provided by Shenyang Municipal Government to National Key Projects, National Key Labs and National Research & Development Centers

Program 130: Supporting Fund provided by Shenyang Municipal Government for the acquisitions of the Foreign/Overseas Technology-Type Enterprises

Program 131: Grants by Shenyang Municipal Government to Municipal-level High and New Technology Enterprises for Promoting the Advancement of Technology

Program 132: Grants by Shenyang Municipal Government to New Accredited National-level Engineering Research Centers, Engineering Labs, Key Labs, Engineering Technology Centers and Enterprise Technology Centers

Program 133: Grants/Awards by Shenyang Municipal Government for Promoting the Technology Reformation

Program 134: Grants by Shenyang Municipal Government for Encouraging the Manufacturing and the Usage/Application of Domestically Produced First of its Kind Set of Equipment.

Program 135: Subsidy provided by Shenyang Municipal Government to Service Outsourcing Enterprises with Advanced Technology

Program 136: Supporting fund provided to Service Outsourcing Enterprises for the Establishment of their Brands and the Acquisition of their International Qualification Accreditations

Program 137: Supporting funds provided by Shenyang Municipal Government to stimulate the Export Growth

Program 138: Subsidy Fund provided by Shenyang Municipal Government to Offset the Export Credit Insurance Fees

Program 139: Subsidy Fund provided by Shenyang Municipal Government to Offset the Registration Fees and Accreditation Fees for International or Overseas Trade Marks

Program 140: Grants provided to the Enterprises for their Interim/Procedural Progress toward becoming Publicly Listed Companies by Shenyang Municipal Government

Program 141: Supporting Fund provided by Shenyang Municipal Government to the Enterprises to Maintain the Employment Level

Program 142: Supporting Fund and Interest Assistance provided by Zengcheng Municipal Government to the Research and Development Projects accredited at Guangzhou Municipal Level, Guangdong Provincial Level and National level

Program 143: Supporting Funds provided by Zengcheng Municipal Government to the Research and Development Institutions Accredited as "National Engineering Research and Development Center",

"National Enterprise Technology Center", "National Key Lab" or "Provincial Research and Development Institution"

Program 144: Grants and Assistance provided by Zengcheng Municipal Government to Enterprises whose Products are Accredited as "Provincial Famous Trademark", "Guangzhou Famous Trademark" or who are accredited as "Zengcheng Regional Brand"

Program 145: Grants provided by Zengcheng Municipal Government to Enterprises to Encourage their Business Cooperation/Coordination

Program 146: Grants provided to Enterprises to encourage their Technology Renovations by Zengcheng Municipal Government

Program 147: "Going Out" Supporting Funds provided by Zengcheng Municipal Government

Program 148: Awards provided by Zengcheng Municipal Government to Publicly Listed enterprises that successfully Refinance through Capital Markets and Invest some or all of those Funds to the Projects located in Zengcheng City

Program 149: Supporting Funds provided by Zengcheng Municipal Government to Private (MinYing) Industrial Enterprises who have the annual sales revenue more than 500M Chinese Yuan and the annual payable/paid tax amount more than 10M Chinese Yuan and follow the directions of industry structure adjustments prescribed by National, Provincial and Municipal Governments

Program 150: Awards provided by Zengcheng Municipal Government to Private (Min Ying) High & New Technology Enterprises who are accredited by Guangzhou Municipal Governments and have the large scale of investments, have the advanced and competitive Science & Technology products and have the significant amounts of profits and paid/payable taxes

Program 151: Awards provided by Zengcheng Municipal Government to Private (Min Ying) Enterprises for their new researched and developed products that are accredited at the national level or provincial level

Program 152: Grant provided by Zengcheng Municipal Government to Private (Min Ying) Enterprises for their patents that are accredited as "National Patent Gold Award" or "National Superior/Excellent Patent Award"

Program 153: Grant provided by Zengcheng Municipal Government to Private (Min Ying) Enterprises for their successful acquisition of national certifications

Program 154: Award provided by Zengcheng Municipal Government to Private (Min Ying) Enterprises who are accredited as "Demonstration Enterprises for Clean Production" by the Governments at Guangzhou municipal level or above

Program 155: Supporting Funds provided by Zengcheng Municipal Government to Private (MinYing) Enterprises to encourage them to develop the domestic market and the international market

Program 156: Liaoning High-Tech Products & Equipment Exports Interest Assistance

Program 157: Preferential tax policies for advanced technology enterprises with foreign investment

Program 158: Reduced Tax Rate for Productive FIEs Scheduled to Operate for a Period Not Less Than 10 Years

Program 159: Tax Preference Available to Companies that Operate at a Small Profit

Program 160: Preferential Tax Policies for Foreign Invested Export Enterprises

Program 161: Preferential Tax Policies for the Research and Development of FIEs

Program 162: 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

Program 163: Preferential Tax Policies for Domestic Enterprises Purchasing Domestically Produced Equipment for Technology Upgrading Purpose

Program 164: Income Tax Refund for Re-investment of FIE Profits by Foreign Investors

Program 165: VAT and Income Tax Exemption/Reduction for Enterprises Adopting

Program 166: Corporate Income Tax Reduction for New High-Technology Enterprises

Program 167: Income Tax Credits on Purchases of Domestically Produced Equipment

Program 168: Preferential Tax Programs for Encouraged Industries or Projects

Program 169: Exemption from City Maintenance and Construction Taxes and Education Fee Surcharges for FIEs

Program 171: Accelerated Depreciation on Fixed Assets

Program 172: Preferential Tax Treatment for the Technology Development Expenses by Liaoning Governments

Program 173: Accelerated Depreciation on Intangible Assets for Industrial Enterprises in Northeast Region

Program 174: Exemption of Tariff and Import VAT for the Imported Technologies and Equipment

Program 175: Relief from Duties and Taxes on Imported Material and Other Manufacturing Inputs



Program 176: Reduction, Exemption or Refund of Land Use Fees, Land Rental Rates and Land Purchase/Transfer Prices

Program 177: Raw Materials Provided by the Government at Less than Fair Market Value

Program 178: Utilities Provided by the Government at Less than Fair Market Value

Program 179: Debt to Equity Swaps

Program 180: Subsidy Pass-Through from the Purchase of Aluminum Extrusions

#### **APPENDIX 10 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN SEAMLESS CASING FROM CHINA**

Program 1: Preferential tax policies for enterprises with foreign investment established in the coastal economic open areas and in the economic and technological development zones

Program 2: Preferential tax policies for foreign invested enterprises

Program 3: Local income tax exemption and/or reduction

Program 4: Grant for key enterprises in equipment manufacturing industry of Zhongshan

Program 5: Export assistance grant

Program 6: Research & Development (R&D) assistance grant of Wuxing district

Program 7: Innovative experimental enterprise grant

Program 8: Superstar enterprise grant

Program 9: Hot-rolled steel provided by government at less than fair market value

Program 18: The state key technology renovation projects

Program 19: Reimbursement of anti-dumping and/or countervailing legal expenses by the local governments

Program 20: Debt-to-equity swaps

Program 21: Preferential loans provided under the northeast revitalization program

Program 22: Preferential tax policies for foreign invested export enterprises

Program 23: Preferential tax policies for enterprises with foreign investment which are technology intensive and knowledge intensive

Program 24: Preferential tax policies for research and development by FIEs

Program 25: 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 equipments

Program 26: Preferential tax policies for domestic enterprises purchasing domestically produced equipments for technology upgrading purpose

Program 27: Income tax refund for re-investment of FIE profits

Program 28: VAT and income tax exemption/reduction for enterprises adopting debt-to-equity swaps

Program 29: Exemption of tariff and import VAT for imported technologies and equipment

Program 30: Relief from duties and taxes on imported materials and other manufacturing inputs

Program 31: Reduction in land use fees

#### **APPENDIX 11 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN SEAMLESS CASING FROM CHINA**

Program 1: Corporate Income Tax Exemption And/Or Reduction In Special Economic Zones (SEZs) And Other Designated Areas

Program 2: Local Income Tax Exemption And/Or Reduction In SEZs And Other Designated Areas

Program 3: The State Key Technology Renovation Projects

Program 4: Preferential Tax Policies for Research and Development

Program 5: Preferential Tax Policies For Domestic Enterprises Purchasing Domestically Produced Equipment For Technology Upgrading Purpose

Program 6: Exemption Of Tariff And Import VAT For Imported Technologies And Equipment

Program 7: Accelerated Depreciation On Fixed Assets In Binhai New Area Of Tianjin

Program 8: Supportive Fund (Grant) Provided By The Government Of Xuyi County, Jingsu Province

Program 9: Repaying Foreign Currency Loan by Returned VAT

Program 10: Debt-to-Equity Swap

Program 11: Preferential Tax Policies For Enterprises With Foreign Investment Established In SEZs (Excluding Shanghai Pudong Area)

Program 12a): Preferential Tax Policies For Enterprises With Foreign Investment Established In The Coastal Economic Open Areas

Program 12b): Preferential Tax Policies For Enterprises With Foreign Investment Established In The Economic And Technological Development Zones  
 Program 13: Preferential Tax Policies For Enterprises With Foreign Investment Established In The Pudong Area Of Shanghai  
 Program 14: Preferential Tax Policies In The Western Regions  
 Program 15: Tariff And Value-Added Tax (VAT) Exemptions On Imported Materials And Equipment In SEZ And Other Designated Areas  
 Program 16: Income Tax Refund Where Profits Re-Invested In SEZ And Other Designated Areas  
 Program 17: VAT And Income Tax Exemption /Reduction For Enterprises Adopting Debt-To-Equity Swaps  
 Program 18: Reduced Tax Rate For Productive Foreign-Invested Enterprises (Fies) Scheduled To Operate For A Period Not Less Than 10 years  
 Program 19: Preferential Tax Policies for Foreign Invested Export Enterprises  
 Program 20: Preferential Tax Policies For Enterprises With Foreign Investment Which Are Technology Intensive And Knowledge Intensive  
 Program 21: 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  
 Program 22: Income Tax Refund for Re-investment of FIE Profits by Foreign Investors  
 Program 23: Reduction in Land Use Fees  
 Program 24: Exemption Reduction Of Special Land Tax And Land Use Fee In SEZs And Other Designated Areas  
 Program 25: Preferential Costs Of Services And Goods Provided By Government Bodies Or SIEs in SEZs and Other Designated Areas  
 Program 26: Loans And Interest Subsidies Provided Under The Northeast Revitalization Program  
 Program 27: Reimbursement Of Anti-Dumping And/Or Countervailing Legal Expenses By The Local Governments  
 Program 28: Preferential Loans  
 Program 29: Relief From Duties And Taxes On Imported Material And Other Manufacturing Inputs  
 Program 30: Purchase Of Goods From State-Owned Enterprises  
 Program 31: Government Export Subsidy And Product Innovation Subsidy

#### **APPENDIX 12 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN STEEL PILING PIPE FROM CHINA**

Program 1: Preferential Tax Policies for Enterprises with Foreign Investment (FIEs) Established in Special Economic Zones (excluding Shanghai Pudong Area)  
 Program 2: Preferential Tax Policies for FIEs Established in the Coastal Economic Open Areas and in the Economic and Technological Development Zones  
 Program 3: Preferential Tax Policies for FIEs Established in the Pudong Area of Shanghai  
 Program 4: Preferential Tax Policies in the Western Regions  
 Program 5: Corporate Income Tax Exemption and/or Reduction in SEZs and other Designated Areas  
 Program 6: Local Income Tax Exemption and/or Reduction in SEZs and other Designated Areas  
 Program 7: Exemption/Reduction of Special Land Tax and Land Use Fees in SEZs and Other Designated Areas  
 Program 8: Tariff and Value-added Tax (VAT) Exemptions on Imported Materials and Equipment in SEZs and other Designated Areas  
 Program 9: Income Tax Refund where Profits Re-invested in SEZs and other Designated Areas  
 Program 10: Preferential Costs of Services and/or Goods Provided by Government or State-owned Enterprises (SOEs) in SEZs and Other Designated Areas  
 Program 11: VAT Exemptions for the Central Region  
 Program 12: Income Tax Refund for Enterprises Located in Tianjin Jinnan Economic Development Area  
 Program 13: The State Key Technology Renovation Projects  
 Program 14: Reimbursement of Anti-dumping and/or Countervailing Legal Expenses by the Local Governments  
 Program 15: Repaying Foreign Currency Loan by Returned VAT  
 Program 16: Government Export Subsidy and Product Innovation Subsidy  
 Program 17: Export Assistance Grant  
 Program 18: Research & Development (R&D) Assistance Grant  
 Program 19: Innovative Experimental Enterprise Grant

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Program 20: Superstar Enterprise Grant  
 Program 21: Awards to Enterprises Whose Products Qualify for "Well-Known Trademarks of China" or "Famous Brands of China"  
 Program 22: Export Brand Development Fund  
 Program 23: Provincial Scientific Development Plan Fund  
 Program 24: Technical Renovation Loan Interest Discount Fund  
 Program 25: Venture Investment Fund of Hi-Tech Industry  
 Program 26: National Innovation Fund for Technology Based Firms  
 Program 27: Guangdong - Hong Kong Technology Cooperation Funding Scheme  
 Program 28: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment  
 Program 29: Innovative Small and Medium-Sized Enterprise Grants  
 Program 30: Product Quality Grant  
 Program 31: 2009 Energy-saving Fund  
 Program 32: Energy-Saving Technique Special Fund  
 Program 33: Grants to Privately-Owned Export Enterprises  
 Program 34: Grants for Export Activities  
 Program 35: Grants for International Certification  
 Program 36: Emission Reduction and Energy-saving Award  
 Program 37: Grant for Market Promotion and Trade Development  
 Program 38: Refund of Land Transfer Fee  
 Program 39: Grant - Assistance for Exhibition Booth Fees  
 Program 40: Grant - Patent Application Assistance  
 Program 41: Grant - State Service Industry Development Fund  
 Program 42: Grant - Changzhou Five Major Industries Development Special Fund  
 Program 43: Grant - Ecological Garden Enterprise Reward  
 Program 44: Grant - Municipal Construction Reward  
 Program 45: Grant - Cleaning-production Qualified Enterprise Reward  
 Program 46: Grant - Provisional Industry Promotion Special Fund  
 Program 47: Grant - Jiangsu Province Finance Supporting Fund  
 Program 48: Grant - Water Pollution Control Special Fund for Taihu Lake  
 Program 49: Grant - Provincial Foreign Economy and Trade Development Special Fund  
 Program 50: Grant - Subsidy from Water Saving Office  
 Program 51: Grant - Insurance Expense Compensation  
 Program 52: Grant - Industrial Science and Technology Breakthrough Special Fund  
 Program 53 - Grant - Special Supporting Fund for Commercialization of Technological Innovation and Research Findings  
 Program 54: Grant - Changzhou City Key Supporting Industry Upgrading Special Fund  
 Program 55: Grant - Special Fund for Fostering Stable Growth of Foreign Trade in 2009  
 Program 56: Grant - Financial Subsidies from Wei Hai City Gao Cun Town Government  
 Program 57: Grant - Policy on Value-added Tax for Recyclable Resources  
 Program 58: Grant - Large Taxpayer Award  
 Program 59: Grant - Resources Conservation and Environment Protection Grant  
 Program 60: Grant - Wendeng Government (Shandong)  
 Program 61: Jiangdu City Industrial Economy Performance Award (Jiangsu)  
 Program 62: Changzhou Qishuyan District Environmental Protection Fund (Jiangsu)  
 Program 63: Changzhou Technology Plan (Jiangsu)  
 Program 64: Supportive Fund Provided by the Government of Xuyi County, Jiangsu  
 Program 65: Enterprise Innovation Award of Qishuyan District (Jiangsu)  
 Program 66: Environment Protection Award (Jiangsu)  
 Program 67: Enterprise Technology Centers (e.g. Tianjin City and Jinnan District)  
 Program 68: Liaoning High-Tech Products & Equipment Export Interest Assistance  
 Program 69: Five Points, One Line Strategy in Liaoning Province  
 Program 70: Accelerated Depreciation on Fixed Assets in Binhai New Area of Tianjin  
 Program 71: Allowance to Pay Loan Interest (Zhongshan City, Guangdong)  
 Program 72: Supporting Fund for Non-refundable Export Tax Loss on Mechanical & Electrical Product and High-tech Product (Jiangmen City)  
 Program 73: International Market Fund for Export Companies (Jiangmen City)  
 Program 74: International Market Fund for Small- and Medium-sized Export Companies  
 Program 75: Business Development Overseas Support Fund (Foshan)  
 Program 76: Refund from Government for Participating in Trade Fair (Foshan)

Program 77: Interim Measures of Fund Management of Allowance for Zhongshan Enterprises to Attend Domestic and Overseas Fair (Zhongshan)  
 Program 78: Reimbursement of Foreign Affairs Services Expenses (Foshan)  
 Program 79: Award for Advanced Enterprises  
 Program 80: Debt-to-Equity Swaps  
 Program 81: Exemptions for SOEs from Distributing Dividends to the State  
 Program 82: Loans and Interest Subsidies provided under the Northeast Revitalization Program  
 Program 83: Loan From Local Finance Bureau  
 Program 84: Reduced Tax Rate for Productive FIEs Scheduled to Operate for a Period not Less Than 10 Years  
 Program 85: Preferential Tax Policies for Foreign Invested Export Enterprises  
 Program 86: Preferential Tax Policies for FIEs which are Technology Intensive and Knowledge Intensive  
 Program 87: Preferential Tax Policies for the Research and Development of FIEs  
 Program 88: 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  
 Program 89: Preferential Tax Policies for Domestic Enterprises Purchasing Domestically Produced Equipment for Technology Upgrading Purpose  
 Program 90: Income Tax Refund for Re-investment of FIE Profits by Foreign Investors  
 Program 91: VAT and Income Tax Exemption/Reduction for Enterprises Adopting Debt-to-Equity Swaps  
 Program 92: Corporate Income Tax Reduction for New High-Technology Enterprises  
 Program 93: Pre-tax Deduction of Enterprise R&D Expenses for Enterprises in the New and High Technology Fields  
 Program 94: Exemption of Tariff and Import VAT for the Imported Technologies and Equipment  
 Program 95: Relief from Duties and Taxes on Imported Material and Other Manufacturing Inputs  
 Program 96: Reduction in Land Use Fees, Land Rental Rates, and Land Purchase Prices  
 Program 97: Deed Tax Exemptions For Land Transferred through Merger or Restructuring  
 Program 98: Input Materials Provided by Government at Less than Fair Market Value  
 Program 99: Utilities Provided by Government at Less than Fair Market Value  
 Program 100: Acquisition of Government Assets at Less than Fair Market Value

### **APPENDIX 13 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN CARBON STEEL WELDED PIPE FROM INDIA**

Program 1: Duty-free imports of capital goods and raw materials, components, consumables, intermediates, spare parts and packing material  
 Program 2: Income tax exemption for SEZ units under Section 10AA of the Income Tax Act  
 Program 3: Exemption from minimum alternate tax under Section 115JB of the Income Tax Act  
 Program 4: Exemption from central sales tax on purchases of capital goods and raw materials, components, consumables, intermediates, spare parts and packing material  
 Program 5: Exemption from service tax including education cesses  
 Program 6: Discounted electricity rates for SEZ units  
 Program 7: Discounted land fees and leases for SEZ units  
 Program 8: Duty-free importation of capital goods and other materials  
 Program 9: Reimbursement of central sales tax (CST) on goods manufactured in India  
 Program 10: Exemption from central excise duty on goods procured from Domestic Tariff Area (DTA) and on goods manufactured in India  
 Program 11: Duty drawback on fuel procured from domestic oil companies  
 Program 12: Credit for paid service tax  
 Program 13: Exemption from income tax as per Section 10A and 10B of the Income Tax Act  
 Program 14: Assistance to states for developing export infrastructure and allied activities  
 Program 15: Market access initiative  
 Program 16: Market development assistance  
 Program 17: Meeting expenses for statutory compliances in buyer country for trade related matters  
 Program 18: Towns of export excellence  
 Program 19: Brand promotion and quality  
 Program 20: Test houses  
 Program 21: Export and trading houses

Program 22: Focus market scheme  
Program 23: Focus product scheme  
Program 24: Research & development financial assistance  
Program 25: Pre-shipment, post-shipment and other preferential financing  
Program 26: Export promotion capital goods (EPCG) scheme  
Program 27: Advance authorisation scheme  
Program 28: Duty-free import authorisation (DFIA) scheme  
Program 29: Duty entitlement pass book (DEPB) scheme  
Program 33: Exemption from electricity duty  
Program 34: Refund of Octroi duty or entry tax (in lieu of Octroi)  
Program 35: Special incentives for mega projects  
Program 36: Exemption from sales tax and other levies

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