

# WORLD TRADE ORGANIZATION

G/SCM/Q2/CHN/42  
11 October 2011

(11-4946)

**Committee on Subsidies  
and Countervailing Measures**

Original: English

## SUBSIDIES

### Request from the UNITED STATES to CHINA Pursuant to Article 25.10 of the Agreement

The following communication, dated 6 October 2011, is being circulated at the request of the Delegation of the United States.

The United States notes that China has only submitted one notification of subsidies under Article XVI:1 of the General Agreement on Tariffs and Trade 1994 (the GATT 1994) and Article 25.2 of the Agreement on Subsidies and Countervailing Measures (the Agreement) in its ten years of WTO membership. China submitted that notification (G/SCM/N/123/CHN) in 2006, covering the time period from 2001 to 2004. At that time, the United States and several other Members expressed serious concerns about the incompleteness of China's notification. Since 2006, the United States and several other Members have repeatedly requested that China submit its notifications for the periods subsequent to 2004.

The United States has obtained information concerning numerous Chinese central government and sub-central government measures, listed below, covering the time period from 2004 to the present that were not included in China's single notification. The United States considers that these measures should be subject to notification to the Committee on Subsidies and Countervailing Measures (the Committee) under Article XVI:1 of the GATT 1994 and Article 25.2 of the Agreement because they appear to provide specific subsidies within the meaning of Articles 1.1 and 2 of the Agreement. The United States requests that the listed subsidy measures be notified to the Committee in accordance with Article 25.10 of the Agreement. Should a notification not be made promptly, the United States reserves its right to raise the alleged subsidies for discussion at the next regular meeting of the Committee.

The United States notes that while the list of measures below includes many Chinese government measures that the United States has identified in various countervailing duty investigations conducted pursuant to section 701 *et seq.* of the Tariff Act of 1930, as amended, it does not include numerous additional Chinese government subsidy programs identified in those same investigations, including, for example, certain programs involving grants, policy lending and the provision of land-use rights, raw materials and various goods and services at less than adequate remuneration. These subsidy programs have not been included in the list of measures below because they are unique to particular Chinese enterprises and involve business confidential information provided to the United States in the course of a countervailing duty proceeding.

The United States further notes that the list of measures below suggests that numerous sub-central government measures have not been notified by China. In this regard, while more than 100 sub-

central government measures are listed below, 83 of them provided various subsidies based on a framework established by a single central government initiative known as the "famous export brands" initiative. The large number of subsidies provided as a result of this one central government initiative, and the large number of central government measures listed below both seem to indicate that the number of unreported sub-central government measures is likely to be quite significant.

The United States will provide copies of the relevant measures to the Rules Division of the Secretariat and request that they be made available electronically upon request.<sup>1</sup>

## LIST OF MEASURES

### I. GREEN TECHNOLOGY SUBSIDIES

The central government measures listed below, which appear to include both prohibited export and import substitution subsidies, were uncovered by the United States in the context of an investigation initiated under section 302(a) of the Trade Act of 1974, as amended, on 15 October 2010, with regard to policies and practices of China affecting trade and investment in green technology. The first measure listed below was invalidated by China in 2011 after the United States initiated WTO dispute settlement proceedings (DS419), while the other measures appear to have been repealed prior to the United States' section 302(a) investigation. The subsidies provided by these measures should be notified promptly.

1. Notice of the Ministry of Finance on Issuing the Provisional Measure on Administration of Special Fund for Industrialization of Wind Power Equipment, Document [2008] No. 476 (11 August 2008).
2. Measures for the Administration of Export Product Research and Development Funds, [2002] Circular No. 527, issued by the Ministry of Foreign Trade and Economic Co-operation.
3. Notice of Guidance for Accelerating the Localization of Wind Power Equipment, Guo Jing Muo Zi Yuam [2000] No. 122, issued by Economic and Trade Commission (19 January 2000).

The central and sub-central government measures listed below were also uncovered in the United States' section 302(a) investigation of China's green technology policies and practices. Each of these measures appears to provide actionable subsidies, which should be notified promptly.

#### *Central Government Measures*

1. Renewable Energy Law of the People's Republic of China, adopted by the National People's Congress on 28 February 2005, Order No. 33 [2005] of the President of the People's Republic of China, amended by the National People's Congress on 26 December 2009.
2. Notice of the National Development and Reform Commission on Provisional Measures on Administration of the Price and Expense Apportionment of Renewable Energy Power Generation, NDRC Price [2006] No. 7 (4 January 2006).
3. Interim Measures of the Ministry of Finance for the Administration of the Special Fund for the Development of Renewable Energy, Cai Jian [2007] No. 371 (30 May 2006).

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<sup>1</sup> Note from the Secretariat: Interested delegations are requested to contact Hilary Budd (hilary.budd@wto.org) or Judith McGrath (judith.mcgrath@wto.org).

4. Circular of the China Banking Regulatory Commission on the Detailed Rules for Implementing the Policies on Policy Finance for Supporting Major National Scientific and Technological Projects, Yin Jian Fa [2006] No. 95 (28 December 2006).
5. Circular of the National Development and Reform Commission on the Interim Measures for the Allocation of Revenues from Price Surcharge of Electric Power Generated From Renewable Energy, Fa Gai Price [2007] No. 44 (11 January 2007).
6. Equipment Manufacturing Industry Restructuring and Revitalization Plan, approved by the State Council on 4 February 2009.
7. Several Opinions of the State Council on Expediting the Rejuvenation of the Equipment Manufacturing Industry, Guo Fa [2006] No. 8 (13 February 2006).
8. Circular of the Ministry of Finance, State Administration of Taxation and National Development and Reform Commission on Publication of Catalogue for Enterprise Income Tax Preferences for Environmental Protection and Energy and Water Saving Programs (Trial), Cai Shui [2009] No. 166 (31 December 2009).
9. National High-Tech R&D Program (also known as the "863 Program") (1986) available at [http://www.most.gov.cn/eng/programmes1/200610/t20061009\\_36225.htm](http://www.most.gov.cn/eng/programmes1/200610/t20061009_36225.htm).
10. National Basic Research Program of China (also known as the "973 Program") (1997) available at [http://www.most.gov.cn/eng/programmes1/200610/t20061009\\_36223.htm](http://www.most.gov.cn/eng/programmes1/200610/t20061009_36223.htm).
11. International Science and Technology Cooperation Program on New and Renewable Energy, issued by the Ministry of Science and Technology and the National Development and Reform Commission (12 November 2007).
12. Notice of the State Development Planning Commission and the Ministry of Science and Technology on Issues Concerning Further Support to Renewable Energy Development, Ji Ji Chu [1999] No. 44 (12 January 1999).
13. Land Administration Law of the People's Republic of China, adopted by the National People's Congress on 25 June 1986, amended by the National People's Congress on 29 December 1988, 29 August 1998 and 28 August 2004.
14. Notice and Interim Measures for the Administration of Financial Subsidy Fund for Renewable and Energy-Saving Building Materials, issued by the Ministry of Finance, Cai Jian [2008] No. 677 (14 October 2008).
15. Interim Measures for Administration of Financial Subsidy Funds for Promotion of High-efficiency and Energy-saving Products, issued by Ministry of Finance and National Development and Reform Commission, Cai Jian (18 May 2009).
16. Enterprise Income Tax Law of the People's Republic of China, adopted by the National People's Congress on 16 March 2007, Order No. 63 [2007] of the President of the People's Republic of China.
17. Notice on National Defense Science and Technology Industry Wind Power Equipment Industry Development Guideline (2007-2020), issued by Commission of Science and Technology Industry for National Defense, available at [http://blog.eastmoney.com/wyqk9/blog\\_671345.htm](http://blog.eastmoney.com/wyqk9/blog_671345.htm) (18 September 2007).

18. Adjustment of Tax Incentive Policies for Imported Large Power Wind Turbine System Key Components and Raw Materials, issued by the Ministry of Finance, Cai Guan Shui [2008] No. 36 (14 April 2008).
19. Notice of the Ministry of Finance and the State Administration of Taxation about Policies regarding the Value-Added Tax on Products Made through Comprehensive Utilization of Resources and Other Products, Cai Shui [2008] No. 156 (9 December 2008).
20. Provisional Measures for Administration of Land Use for Engineering Construction and Environmental Protection of Wind Electricity Field, issued by the National Development and Reform Commission, Fa Gai Energy [2005] No. 1511 (9 August 2005).
21. Notice of the Ministry of Finance, Ministry of Science and Technology and National Energy Bureau on the Implementation of the Golden Sun Demonstration Project and Golden Sun Demonstration Project Interim Measures for Financial Assistance Fund Management, Cai Jian [2009] No. 397 (16 July 2009).
22. Notice of the Ministry of Finance on the Interim Measures on Financial Subsidies for Building Integrated Solar Photovoltaic Applications, Cai Jian [2009] No. 129 (23 March 2009).
23. Notice on the Solar Photovoltaic Building Demonstration Project Application Guidelines, issued by the Ministry of Finance, Cai Ban Jian [2009] No. 34 (16 April 2009).
24. Notice of the Ministry of Finance on the Interim Measures for the Administration of Subsidy Funds for the Energy Regeneration and Utilization of Straws and Stalks, Cai Jian [2008] No. 735 (30 October 2008).
25. Auto Industry Adjustment and Revitalization Plan (23 March 2009).
26. Notice of the Ministry of Finance and State Administration of Taxation on the Reduction of Vehicle Purchase Tax of the Passenger Vehicles of 1.6 Liters and Below Displacements, Cai Shui [2009] No. 12 (20 January 2009).
27. Interim Administrative Measures for High-Efficiency Lighting Products Promotion Financial Subsidy Fund, issued by the Ministry of Finance and National Development and Reform Commission, Cai Jian [2007] No. 1027 (28 December 2007).
28. Notice of Several Opinions on Further Promoting Wind Power Development, Economic and Trade Commission, ETC Electricity [1999] No. 1286 (22 November 1999).

*Sub-Central Government Measures*

29. Opinions Regarding Accelerating the Development in the Environmental Protection Industry, issued by the Hunan People's Provincial Government, Xiang Zheng Fa [2009] No. 36 (11 November 2009).
30. Interim Measures for Administering the Special Fund of the Renewable Energy Development in Yunnan Province, issued by the Yunnan People's Provincial Government, Cai Jian [2006] No. 237 (August 2007).
31. Several Opinions Regarding Further Accelerating the Development of New Energy, issued by the Shaanxi People's Provincial Government, Shan Zheng Fa [2009] No. 65 (3 December 2009).

32. Plans for the Development of the Industrial Cluster of Equipment Manufacturing in the Ningxia Region, issued by the People's Government of Ningxia Hui Autonomous Region, Ning Zheng Fa [2008] No. 135 (25 November 2008).
33. Plans for a New Round Technological Renovation of Ningxia Industry (2008-2012), issued by the People's Government of Ningxia Hui Autonomous Region (25 December 2008).
34. Shandong Province Energy Fund (2007), available at <http://www.iea.org/textbase/pm?mode=re&id=4130&action=detail>.

The central government measures listed below were also uncovered in the United States' section 302(a) green technology investigation. These measures either establish a general framework that is implemented by additional measures or need to be considered in conjunction with other implementing measures to obtain an understanding of particular subsidy programs. The United States requests that China notify all of the subsidies provided through the listed measures and relevant implementing measures.

1. Circular of the National Development and Reform Commission on Printing and Distributing Catalogue for the Guidance of the Industrial Development of Renewable Energy, Fa Gai Energy [2005] No. 2517.
2. Decree of the National Development and Reform Commission, Directory Catalogue on Readjustment of Industrial Structure, Decree No. 40 (2 December 2005).
3. National Medium- and Long-Term Program for Science and Technology Development (2006-2020).
4. Medium and Long-Term Development Plan for Renewable Energy in China, Fa Gai Neng Yuan [2007] 2174 (September 2007).
5. Eleventh Five Year Plan for Renewable Energy (2008).
6. Catalogue of Encouraged Hi-Tech Products for Foreign Investment, issued by the Ministry of Science and Technology and the Ministry of Commerce, GuoKeFaJiZi [2003] No. 179 (2 June 2003).
7. Guiding Opinions for Commercial Banks on Improving and Intensifying Financial Services to Hi-tech Enterprises, issued by the China Banking Regulatory Commission, Yin Jian Fa [2006] No. 94 (28 December 2006).
8. Circular of the Ministry of Science and Technology, National Development and Reform Commission, the Ministry of Land Resources, the Ministry of Construction on Printing and Transferring Several Opinions on Promoting Development Zone for New and High Technology Industries to Further Develop and to Increase Independent Innovation Capacity, Guo Ke Fa Gao Zi [2007] No.152.
9. Announcement on Issues concerning Implementation by the General Administration of Customs of the Catalogue of Priority Industries for Foreign Investment in Central and Western Regions, Announcement No. 4 (9 January 2009).

## II. FAMOUS BRAND EXPORT SUBSIDIES

After uncovering the numerous central and sub-central government measures listed below, the United States, Mexico and Guatemala initiated WTO dispute settlement proceedings (DS387, DS388 and DS390) in 2008, claiming that these measures appeared to provide prohibited export subsidies. Following consultations, China repealed many of the measures and allowed the remaining measures to expire. The subsidies provided by these measures should be notified promptly.

### *Central Government Measures*

1. Measures for the Administration of Chinese Name-Brand Products, AQSIQ Order No. 12 (29 December 2001).
2. Notice Concerning the Issuing of Opinions on Promoting the Brand-Driven Strategy and its Incentive Measures, FFB [2007] No. 274.
3. Notice of General Office of Ministry of Commerce Concerning Recommending Candidates of "Chinese Export Famous Brands," SBMH [2007] No. 25.
4. Notice of Issuing the Directive on Supporting the Development of Name Brands for Export, Shang Mao [2005] No. 124.
5. Circular of Ministry of Commerce, China Export & Credit Insurance Corporation Concerning Utilizing Export Credit Insurance to Support the Development of Name Brand Export, Shang Mao Fa [2005] No. 332.
6. Circular on Carrying Out Evaluation of Products to Be Recognized as China World Top Brand, GZJZ [2005] No. 95.
7. Circular on Application of China World Top Brands in 2006, ZJZH [2006] No. 11.
8. Circular on Application of China World Top Brands in 2008, ZJZH [2008] No. 23.

### *Sub-Central Government Measures*

9. Notices Concerning Printing and Distributing the Implementation Regulation on Economic Development Fund Supporting Industrial Technology Progress in Futian District Shenzhen, FBF [2007] No. 53.
10. Notices of Gansu Provincial People's Government Concerning Printing and Distributing Incentive Methods for Enterprises Entitled with Famous Brand Products in Gansu Province, GZF [2007] No. 72.
11. Notice on Methods of Implementing Brand Praise and Incentive for Industrial Enterprises in Guangxi Zhuang Autonomous Region, Gui Zheng Ban Fa [2007] No. 42.
12. Several Related Policies on Implementation of Guiyang's Science and Technology Development Planning During the "Eleventh Five-Year Plan" (2006-2010), ZFF [2006] No. 51.
13. Opinions of the Party Committee and People's Government of Jinhua City on Promoting the Building of "Jinhua Brand," SW [2006] No. 21.

14. Circular of Jinjiang Municipal People's Government on Adjusting and Enriching the Incentive Policy for Creating a City of Brand, JZW [2007] No. 93.
15. Circular on Printing and Distributing the Method of Nanhai District, Foshan City for Supporting and Awarding Independent Innovation, Brand Drive and Enterprise IPO, NF [2007] No. 128.
16. Opinions of Nanping Municipal People's Government on Supporting Development of Key Industrial Enterprise, Nan Zheng Zong [2007] No. 219.
17. Opinions on Promoting Fast and Healthy Development of Characteristic Manufacturing Industry through Implementing Industrial Upgrading Projects, QWF [2007] No. 20.
18. Circular of Sichuan Provincial People's Government on Printing and Distributing the "Opinions on Forcefully Pressing Ahead Industrial Brands Strategy in Sichuan," CFF [2007] No. 38.
19. Circular on Forwarding the Detailed Reward Rules for the Strategy of Drive with Top Brands in Suzhou City, SFB [2005] No. 109.
20. Circular on Forwarding the Policy Measures for Pushing on the Strategy of Drive with Top Brands, SFB [2006] No. 115.
21. Notice Issued by the Office of Wenzhou Municipal Government for the Distribution of Quality & Branding Award Management Measures in Wenzhou, WZB [2006] No. 147.
22. Opinions of Wuyi County Party Committee and People's Government on Further Encouraging and Promoting the Development of SMEs, available at [http://www.zjwy.gov.cn/dzwwk/wj\\_style.jsp?fileID=1312](http://www.zjwy.gov.cn/dzwwk/wj_style.jsp?fileID=1312).
23. Notices Concerning Printing and Distributing the Implementing Regulations Issued by the Bureau of Finance and the Economic Development Administration of Xiamen to Support the Development of High Quality Well-Known Products in Xiamen, Xiacaqui [2007] No. 21.
24. Suggestions on Supporting Key Industrial Enterprises Issued by the People's Government of Yandu District, Yancheng City, DZF [2007] No. 102.
25. Suggestions on Accelerating the Implementation of Brand Strategy, ZZF [2007] No. 81.
26. Circular on Ensuring Proper Use and Management of Guangdong Brand Development Fund, YCF [2007] No. 64.
27. Circular of the General Office of the State Bureau of Quality Supervision, Inspection and Quarantine for Issuing the "Measures for the Control of Evaluation of Chinese Famous-Brand Products (for Trial Implementation)," Guozhijian [2001] No. 32.
28. Circular of Changxing County People's Government on Further Promoting Foreign Trade Development, CZF [2005] No. 45.
29. Opinions of Deqing County People's Government on Strengthening the Building of Advanced Manufacturing Bases, DZF [2008] No. 29.

30. Circular on Printing and Distributing the Policy Opinions for Accelerating Innovative Development of Industrial Economy, CZF [2007] No. 54.
31. Circular on Printing and Distributing the "Provisional Regulation on the Use of Fujian Export Brand Development Fund," MCW [2007] No. 17.
32. Circular of the Foreign Trade and Economic Cooperation Department of Fujian Province on Recommending Candidate Enterprise for the 2008-2009 "Famous Export Brands the Foreign Trade and Economic Cooperation Department of Fujian Province Mainly Cultivates and Develops, MWJMF [2008] No. 31.
33. Circular on Printing and Distributing the Opinions on Recognizing "Famous Export Brands the Foreign Trade and Economic Cooperation Department of Guangdong Province Mainly Cultivates and Develops," YWJMJZ [2007] No. 1.
34. Suggestions on the "Export Brands Particularly Cultivated and Developed by the Department of Foreign Trade and Economic Cooperation Department of Guangdong Province" (Revised Edition), available at <http://www.gddoftec.gov.cn/jsmyc/main/shownews.asp?newsid=299&channalid=16>.
35. Notices Concerning Alternative Name List Supplementary to the Export Brands Particularly Cultivated and Developed by the Department of Foreign Trade and Economic Cooperation of Guangdong Province, YWJMJH [2008] 31.
36. Notice Regarding Support Policies to Promote the Development of Our City's Foreign Trade and Economic Cooperation for 2005, Hang Wai Jing Mao Ji Cai [2005] No. 225, Hang Cai Qi Er [2005] No. 602.
37. Notice of the Administrative Office of the Hangzhou Municipal People's Government on Revision of the Evaluation and Selection Requirements and Award Measures for the "Golden Dragon Awards" in Hangzhou's Foreign Trade Export, Hang Zheng Ban [2007] No. 47.
38. Directives of the Administrative Office of the Hangzhou Municipal People's Government on Promoting the Development of Independent Export Brands, Hang Zheng Ban [2007] No. 10.
39. Circular of the Provincial Department of Commerce, Development and Reform Commission, Economic Commission, Department of Finance, Department of Science and Technology, Bureau of State Tax, Administration for Industry and Commerce, Bureau of Quality and Technical Supervision, and Entry-Exit Inspection and Quarantine Bureau of Heilongjiang Province and Harbin Customs on Printing and Distributing the "Guiding Opinions of Heilongjiang Province on Supporting the Development of Famous Export Brands, Hei Shang Lian Fa [2006] No. 1.
40. Circular on Printing and Distributing the Newly Revised "Method for Selection of Henan Famous Export Brands," Yu Shang Mao [2008] No. 1.
41. Guiding Opinions on Supporting the Development of Henan (Famous) Export Brands in the "11th Five-Year Plan" Period, Yushangmao [2006] No. 13.
42. Notice Regarding Selection of 2007-2008 "Jiangsu Province Export Brands for Focused Cultivation and Development," Suwaijingmaomao [2007] No. 122.

43. Opinion on Promoting Better and Quicker Development of Private Economy, JZF [2007] No. 113.
44. Opinions of Jindong District Party Committee and People's Government of Jinhua City on Accelerating Industrial and Export-Oriented Economic Development, available at [http://zsj.jindong.gov.cn/news/ZCFG\\_9214/200811431343.html](http://zsj.jindong.gov.cn/news/ZCFG_9214/200811431343.html).
45. Notice of the Department of Commerce and Department of Finance of Ningxia Hui Autonomous Region on Printing and Issuing the Administrative Measures of Ningxia Hui Autonomous Region for the Awarding and Promoting of Brand Export Commodities, Ning Shang (Gui Cai) FA [2006] No. 159.
46. Notice of the People's Government of Quanzhou Fengze District on Issuing Regulations Concerning the Support to Key Enterprises, Quanfengzhengzong [2008] No. 22.
47. Notice on Printing and Distribution of 2006 Policies for Encouraging the Development of Foreign Trade & Economic Cooperation in Shandong, LCQ [2006] No. 5.
48. Opinions of Shaoxing Municipal People's Government on Further Encouraging the Development of Open Economy in Urban Areas, SZF [2007] No. 66.
49. Circular on Forwarding the Opinions of Foreign Trade Office of Tianjin Municipal Government on Accelerating Development of Proprietary Export Brands of Tianjin City, JZF [2007] No. 005.
50. Circular of Wuxing District People's Government of Huzhou City on Further Encouraging Foreign Trade Development, WZF [2005] No. 9.
51. Measures for Managing Xiamen 's Key Export Enterprise Assistance Fund, Xia Fu Ban [2006] No. 117.
52. Notice from the Xiamen Trade Development Bureau and the Xiamen Finance Bureau on the publishing of Measures for Managing Xiamen's Key Export Enterprise Assistance Fund Implementation Plan, Gui Cai [2006] No. 268.
53. CPC Committee of Yinzhou District, Ningbo City People's Government of Yinzhou District, Ningbo City Opinions on Promoting Economic Development of Yinzhou District, YYD [2008] No. 1.
54. Notices on Publication of Interim Procedures on Management of Zhejiang Province Export Brands Fund, ZCQZ [2006] No. 207.
55. Notice Concerning Relevant Policies on Promotion of Foreign Trade & Economic Development in 2005, ZCQZ [2005] No. 145.
56. Opinions on Accelerating Open Economy of Organizations Directly Under Municipal Government, LZF [2004] No. 38.
57. Circular on Printing and Distributing the Interim Measures of Yangzhou City for Administration of the Incentive Fund for Famous-brand Export Products, YCQ [2007] No. 23; YWJMM [2007] No. 008.

58. Implementing Rules of Support Policies for Patented Brands of Service Outsourcing Companies by Zhabei District, Economic Commission of Zhabei District, Shanghai (June 2007) , available at <http://www.shiso.gov.cn/Policy/ZBPolicydetail.aspx?id=77>.
59. Notices for Evaluation and Rewards of 2008-2009 Export Brand Particularly Cultivated and Developed in Heilongjiang, HSMF [2008] No. 37.
60. Measures for the Administration of Famous-brand (Industrial) Products of Guangdong Province, available at <http://www.lawinfochina.com/law/display.asp?db=1&id=2737&keyword=famous%20brand%20guangdong>.
61. Measures for the Administration of Famous-Brand (Agricultural) Products of Guangdong Province, available at <http://www.lawinfochina.com/law/display.asp?db=1&id=2768&keyword=famous%20brand%20guangdong>.
62. Circular of Nanchang Municipal People's Government on Printing and Distributing the Interim Measures for Administration of Nanchang Foreign Trade Development Fund, Hong Fu Fa [2007] No. 31.
63. Trial Opinions of Jiangdong District, Ningbo City on Promoting Steady Foreign Trade Development, DZF [2004] No. 13.
64. Opinions of Jiangdong District, Ningbo City on Promoting Steady Foreign Trade Development, Dong Zheng Fa [2005] No. 25.
65. 2005 Policies for Encouraging the Development of Foreign Trade & Economic Cooperation in Shandong, available at <http://shandong.mofcom.gov.cn/aarticle/sjtongzhigg/200502/20050200018389.html>.
66. Notice on Printing and Distribution of 2003 Policies for Encouraging and Expanding Foreign Trade Export to Shandong, LWJMJCZ [2003] No. 180.
67. 2004 Policies for Encouraging the Development of Foreign Trade & Economic Cooperation in Shandong, LWJMJCZ [2003] No. 1037.
68. Opinions on Further Accelerating the Development of Open Economy, XZF [2007] No. 1.
69. Notice on Recommending of Alternative Name List for 2005-2006 "Export Brand Merchandise in Shanghai," HJMMC [2005] No. 143.
70. Notice of Shanghai Municipal Commission of Foreign Trade and Economic Cooperation for Carrying out Confirmation of 2007-2008 "Export Brands in Shanghai," available at <http://www.1128.org/html/dzzw/ggl/2008/08/doc45735.shtml>.
71. Measures on Promoting the Development of the City Open Economy in 2006, available at [http://www.zh.gov.cn/English/Investment/Policy/200802/t20080218\\_19097.htm](http://www.zh.gov.cn/English/Investment/Policy/200802/t20080218_19097.htm).
72. Notice of the Municipal Bureau of Foreign Trade and Economic Cooperation and Bureau of Finance Regarding The Interim Methods For The Use And Management Of Export Support Fund Forwarded By The Office Of The Municipal Government, Ning Zheng Fa Ban [2005] No. 93.

73. Notice of Nanjing Municipality Regarding Further Strengthening of The Building of Export Name Brands, etc., Ning Zheng Fa Ban [2008] No. 101.
74. Implementation Opinion Regarding Support By Our Province On the Development Of Export Brands, Shaan Shang Fa [2007] No. 120.
75. The People's Government of Zhengzhou Suggestions on Several Policies to Promote the Development of Foreign Trade and Economy, ZZW [2007] No. 90.
76. Several Policies on Enhancement of Self-Innovation Ability to Construct the Innovation-Oriented Cities, SF [2006] No.74, available at <http://www.szkp.org.cn/zhuanlan/2006tjzcx/wj-02.htm>.
77. Suggestions on Several Policies of Jiaxing People's Government to Further Strengthen Self-innovation Ability, JZF [2006] No. 53, available at <http://zfxgk.jiaxing.cn/web/PaperShow.aspx?FID=8248&CID=16&ID=4>.
78. Suggestions on the Implementation of Famous Brand Strategy during the "Eleventh Five-year Plan," issued by the People's Government of Jilin Province, JSZF (2006) No. 21.
79. Liaoning Provincial People's Government Proposals on Promoting Development of Private Economy, Liao Zheng Fa (2006) No. 13.
80. Regulations for Promoting the Development of Small and Medium-Sized Enterprises in Liaoning (27 September 2008), available at [http://chinaneast.xinhuanet.com/2008-09/27/content\\_14513480.htm](http://chinaneast.xinhuanet.com/2008-09/27/content_14513480.htm).
81. Several Opinions of Suzhou Municipal People's Government on Implementation of Famous Brand Strategy, SF [2003] No. 172.
82. Notice of Shanghai Municipal Government on Some Proposals on the Promotion of Development of Shanghai's Service Subcontracting (10 August 2006), Hu Fu Fa (2006) No. 26
83. Notice of Ten Authorities on the Printing and Distribution of "Proposals on Supporting Development of Famous Export Brands," E Shang Wai [2006] No. 2, available at [http://www.szsw.gov.cn/E\\_ReadNews.asp?NewsID=226](http://www.szsw.gov.cn/E_ReadNews.asp?NewsID=226).
84. Proposals on Promoting the Development of Tianjin's Foreign Trade in a Sound and Fast Manner, Jin Zheng Fa [2008] No. 65.
85. Notice on Launching the Assessment of 2008 "Tianjin Export Brands to Receive Key Supports," available at <http://www.tjctp.gov.cn/show.jsp?informationid=200706181500571368&classid=200712211039366823>.
86. Notice of Administration Office of Wenzhou Municipal People's Government on the Printing and Distribution of Rules on the Management of Quality and Brand Rewards (17 August 2006), Wen Zheng Ban [2006] No. 147, available at [http://www.wzzl.com.cn/view\\_info.asp?info\\_id=4112](http://www.wzzl.com.cn/view_info.asp?info_id=4112).
87. Implementing Method on Famous export brand of Yangzhou, YFF [2007] No. 10, available at <http://www.yzcz.gov.cn/detail.asp?id=1983>.

88. Notice Regarding Evaluation Work of Export Name Brands Subject to Priority Cultivation And Development by Shandong Province for 2008 – 2009, Lu Wai jing Mao Fa Zi [2008] No. 205.
89. Product Quality Law of the People's Republic of China, adopted at the 30th Meeting of the Standing Committee of the Seventh National People's Congress on 22 February 1993.
90. Decision of the State Council Concerning Several Issues on Further Strengthening Product Quality Work, Guofa [1999] No. 24 (25 December 1999).
91. Circular on Carrying Out Survey on the Brand Building Status of the Enterprises with Provincial Famous Export Brands, available at [http://www.yzwjm.gov.cn/Article\\_Show.asp?ArticleID=1329](http://www.yzwjm.gov.cn/Article_Show.asp?ArticleID=1329).
92. Status for the Support and Cultivation of Famous Export Brands in Jiangxi Province, Special Commissioner's Office in Shanghai (19 April 2007).

### **III. TAX-RELATED SUBSIDIES**

The United States and Mexico initiated WTO dispute settlement proceedings (DS358 and DS359) in 2007, claiming that the central government measures listed below appeared to provide prohibited export or import substitution subsidies. Following consultations and the filing of panel requests, China agreed to repeal these measures in 2007 and 2008. The subsidies provided by these measures should be notified promptly.

1. Circular of the Ministry of Finance and the State Administration of Taxation Concerning Tax Credit To Enterprise Income Tax for Purchase of Domestically Produced Equipment by Enterprises with Foreign Investment and Foreign Enterprises, CaiShuiZi [2000] No. 49, issued on 14 January 2000.
2. Circular of the State Administration of Taxation on Printing and Issuing the Measures on Tax Credit to Enterprise Income Tax for Purchase of Domestically Produced Equipment by Enterprises with Foreign Investment and Foreign Enterprises, GuoShuiFa [2000] No. 90, issued on 18 May 2000.
3. Circular on Printing and Issuing the Interim Measures on Credit and Exemption of Enterprise Income Tax for Investment in Domestically Made Equipment for Technological Renovation, CaiShuiZi [1999] No. 290, issued by the Ministry of Finance and the State Administration of Taxation on 8 December 1999.
4. Articles 8, 9 and 10 of the Provisions of the State Council on the Encouragement of Foreign Investment, GuoFa [1986] No. 95, issued on 11 October 1986.
5. Articles 6, 7 and 10 of the Income Tax Law of the People's Republic of China on Enterprises with Foreign Investment and Foreign Enterprises, Order No. 45, issued on 9 April 1991.
6. Articles 73(6), 75(7), 75(8) and 81 of the Rules for the Implementation of the Income Tax Law of the People's Republic of China on Enterprises with Foreign Investment and Foreign Enterprises, Decree No. 85, issued by the State Council on 30 June 1991.
7. Section XIII of the Catalogue of Encouraged Foreign Investment Industries within the Catalogue for the Guidance of Foreign Investment Industries, Order [2004] No. 24, issued by

the National Development and Reform Commission and the Ministry of Commerce on 30 November 2004.

8. Circular of the State Council Concerning the Adjustment in the Taxation Policy of Imported Equipment, GuoFa [1997] No. 37, issued on 29 December 1997.

#### **IV. OTHER SUBSIDIES**

The United States uncovered the following central and sub-central government subsidy programs, which appear to provide prohibited export or import substitution subsidies, in the course of various countervailing duty investigations conducted pursuant to section 701 *et seq.* of the Tariff Act of 1930, as amended. The United States notes that many of the individual subsidy programs identified below list multiple measures, which need to be considered together to understand the subsidy program as a whole. The subsidies provided by these measures should be notified promptly.

##### *Central Government Subsidy Programs*

1. *High-Tech Industrial Development Zones*: Development Zones, issued by the State Council, Promulgated by the State Science Commission, (6 March 1991); Development Zones, issued by the State Council (6 March 1991); Tax Collection and Administration, Development Zones, issued by the State Administration of Taxation (6 March 1991); Circular of the Ministry of Science and Technology and the Ministry of Foreign Trade and Economic Cooperation on Printing and Distributing Circular on Provisional Procedures for Recognition of the Export Base for High-Tech Products Within the State High-Tech Industrial Development Areas, Guoke Fahuozi No. 523 [1999] (16 November 1999).
2. *Loans and Interest Subsidies Provided Pursuant to the Northeast Revitalization*: Liaoning Provincial Bureau of Foreign Trade and Economic Cooperation and Department of Finance of Liaoning Province Notice on Printing and Distributing the Provisional Administrative Measures on Northeast Old Industrial Base Foreign Trade Development Fund, Liao Wai Jing Mao Ji Zi No. 559 [2004] (18 November 2004).
3. *Income Tax Exemption for Investment in Domestic "Technological Renovation"*: Technological Transformation of Domestic Equipment Investment Credit Management of Enterprise Income Tax Audit, adopted by State Tax Administration, No. 013 (17 January 2000).

##### *Sub-Central Government Subsidy Programs*

4. *Income Tax Programs for FIEs in Guangdong Province "Preferential Policies for Foreign Investment"*: Investment Guide to Guangdong, available at [http://www.invest-gd.com/main/tzdg/tzzn\\_en/04.html](http://www.invest-gd.com/main/tzdg/tzzn_en/04.html).
5. *Funds for Outward Expansion of Industries in Guangdong Province*: Implementing Measures of Guangdong Province on Supporting the Development of Outward-Oriented Private Enterprises, Yue Ban Fa No. 17 (2003).
6. *International Market Development Fund Grants for SMEs*: Xiamen Trade Development Bureau pursuant to SMEs International Market Exploiting Fund (Trial) Method, Cai Qi No. 467 [2000]; Circular of the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance on Printing and Distributing the Detailed Rules for the Implementation of the Measures for the Administration of International Market Developing Funds of Small- and Medium-sized Enterprises, Wai Jing Mao Ji Cai Fa No. 270 [2001] (13 June 2001).

7. *Grants Under Regulations for Export Product Research and Development Fund: Management Regulations for Export Product Research and Development Fund Management, Cao Qi No. 479 Decree, issued by Ministry of Finance (7 December 2006); Notice on Publishing Management Fund Used in Research and Development of Export Mechanical and Electrical Products, WJMJC (2007) Document No. 527, issued by the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance.*
8. *Direct grants in Guangdong Province: Implementing Measures of Guangdong Province on Supporting the Development of Export-Oriented Enterprises (29 September 2003).*
9. *Preferential loans and interest rate subsidies in Guangdong Province: Implementing Measures of Guangdong Province on Supporting the Development of Export-Oriented Private Enterprises (29 September 2003).*
10. *Income Tax Programs in the Lingang Processing Industrial Zone: "Welcome to Qingdao" Taxation Policies (2003), available at <http://www.qingdaoiaonan.com.cn/english-xha-2-3.htm>.*
11. *Income Tax Programs for FIEs Located in Qingdao Municipality: "Local Preferential Policies" (29 August 2005), available at [http://www.english.gov.cn/2005-08/29/content\\_27317.htm](http://www.english.gov.cn/2005-08/29/content_27317.htm).*
12. *Income Tax Programs in Huimin Industrial Park in Zhejiang Province: Jiashan Economic Development Zone (12 May 2004); "Welcome to Jiashan: Preferential Policies" (2004), available at <http://www.jszsj.com/en/epp.htm>; "Huimin Industrial Park: About Huimin," available at <http://www.hmjszj.cn/huimin.asp>.*
13. *Income Tax Offsets and/or Refunds for FIEs Purchasing Domestic Equipment in Qingdao Municipality: "Local Preferential Policies," Chinese Government's Official Web Portal (29 August 2005); "Zhejiang China: Hangzhou Economic & Technological Development Zone" (10 May 2004); "China Investment: Hangzhou Economic & Development Area" (undated), sponsored by the Management Commission of HEDA.*
14. *Income Tax Programs in the Hangzhou Export Processing Zone in Zhejiang Province: "Zhejiang China: Hangzhou Economic & Technological Development Zone" (10 May 2004); "China Investment: Hangzhou Economic & Development Area" (undated), sponsored by the Management Commission of HEDA.*
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16. *Export-Based "Reward" Subsidies for Enterprises in Huimin Industrial Park in Zhejiang Province: "Jiashan Economic Development Zone" (12 May 2004), available at <http://www.zhejiang.gov.cn/gb/node2/node1619/node1624/1644/userobject13ai6580.html>; "Welcome to Jiashan: Preferential Policies" (2004), available at <http://www.jszsj.com/en/epp.htm>; "Huimin Industrial Park: About Huimin; Preferential Policy" (For Foreign-Invested Enterprises), available at <http://www.hmjszj.cn/huimin.asp>.*
17. *Export Interest Subsidies from the Liaoning Provincial Government: Liaoning Provincial Bureau of Foreign Trade and Economic Cooperation Circular on Printing and Distributing the Provisional Administrative Measures on High-Tech Products and Equipment Manufacturing*

Products Export Financial Interest Assistance of Liaoning Province Liao Cai Qi No. 671 [2004] (16 December 2004).

18. *Export Interest Subsidy Funds for Enterprises Located in various Provinces*: Circular on Printing and Distributing the Provisional Administrative Measures on High-Tech Products and Equipment Manufacturing Products Export Financial Interest Assistance of Liaoning Province, Department of Finance of Liaoning Province, Liao Cai Qi No. 671 [2004] (16 December 2004); "Export Interest Subsidy for Shenzhen Enterprises Raised," TDC Trade (1 May 2004).
19. *Famous Brand Grants (Xinyu City)*: Xinyu City – The Notice of Xinyu People's Government on Issuing Administration Rules for Xinyu City Famous Brand Products, YFF No. 27 [2002] (12 June 2002).

The United States uncovered the following central and sub-central government subsidy programs, which appear to provide actionable subsidies, in the course of various countervailing duty investigations conducted pursuant to section 701 *et seq.* of the Tariff Act of 1930, as amended. The United States notes that many of the individual subsidy programs identified below list multiple measures, which need to be considered together to understand the subsidy program as a whole. The subsidies provided by these measures should be notified promptly.

#### *Central Government Subsidy Programs*

1. *Stamp Tax Exemption on Share Transfers under Non-Tradable Share Reform*: Circular of the China Securities Regulatory Commission on Issuing the Measures for the Administration of the Share-Trading Reform of Listed Companies, Zheng Jian Fa No. 86 [2005] (4 September 2005); Guiding Opinions of the CSRC, SASAC, MOF, PBC and the MOFCOM on Share-Trading Reform of Listed Companies, Zheng Jian Fa No. 80 [2005] (23 August 2005); Notice of SASAC on Issues Concerning the Administration of the Stock Right of State-Owned Shares in the Share-Trading Reform of Listed Companies, Guo Zi Fa Chan Quan No. 246 [2005].
2. *The State Key Technology Renovation Project Fund*: Notice Concerning the Promulgation and Circulation of "Measures for the Administration of National Key Technological Renovation Projects" and "Measures for the Administration of Treasury-Bond Special Fund for National Key Technological Renovation Projects," Guo Jing Mao Tou Zi No. 886 [1999] (10 September 1999)
3. *Fixed Assets Investment Orientation Regulatory Tax*: Rules for the Implementation of the Provisional Regulations on the Fixed Asset Investment Orientation Regulatory Tax of the People's Republic of China, Guo Shui Fa No. 113 [1991] (18 June 1991); Fixed Assets Investment Orientation Regulatory Tax, Beijing Local Taxation Bureau, available at <http://english.tax861.gov.cn/zgszky/zgszky14.htm>.
4. *Preferential Income Tax Policy for Enterprises in the Northeast Region (also called Northeast Tax Preference Policy)*: Preferential Policies Regarding Enterprise Income Tax for Revitalization of Companies of the Old Industrial Base in the Northeast Becomes Effective, Caishui No. 153 [2004] (20 September 2004); Notice of the Ministry of Finance and the State Administration of Taxation on the Assets Depreciation and the Implementation Caliber of Amortization Policy in the Northeast Old Industrial Base, Caishui No. 17 [2005] (2 February 2005).

5. *Forgiveness of Tax Arrears For Enterprises in the Old Industrial Bases of Northeast China*: Notice of the Ministry of Finance and the State Administration of Taxation on Exempting the Tax Arrears of the Enterprises in the Old Industrial Bases of Northeast China, No. 167 [2006] (6 December 2006).
6. *Preferential Tax Policies for Township Enterprises*: Law of the People's Republic of China on Township Enterprises, adopted by the Eighth National People's Congress, No. 76 (29 October 1996); Constitution of the People's Republic of China, Article 8 (4 December 1982).
7. *Preferential Tax Programs for Encouraged Industries*: State Administration of Taxation Rules for the Implementation of the Provisional Regulations of the People's Republic of China on Fixed Assets Investment Orientation Regulating Tax, Guo Shui Fa No. 113 [1991] (18 June 1991); Directory Catalogue on Readjustment of Industrial Structure, Article IX, National Development and Reform Commission No. 40 (2 December 2005); National Commission on Economy and Trade, Current Investment Priorities for Fixed Assets in the Industrial and Commercial Fields, No. 256 (1999); Provisional Stipulations on Fixed Assets Investment Orientation Regulatory Tax of the People's Republic of China, No. 82, issued by the State Council (1991); Catalogue for the Guidance of Foreign Investment Industries, Decree No. 57 (31 October 2007); Catalogue for the Guidance of Foreign Investment Industries, Decree No. 24 (30 November 2004); Catalogue of Key Industries, Products, and Technologies Encouraged for Development by the State, Order No. 7 (31 August 2000).
8. *Funds Provided for the Rationalization of the Citric Acid Industry*: Circular on Issuing the Comprehensive Action Program of Energy Saving and Emission Reduction, State Council, Guo Fa No. 15 [2007]; Circular of Closing-down Backward Paper, Alcohol, Monosodium Glutamate, Citric Acid Manufacturing Capacity, issued by the National Development and Reform Commission and the State Environmental Protection Administration (22 October 2007); Notice to Announce the Citric Acid Manufacturers Having Met Requirements of the State Major Pollutant Discharge Standard, issued by the State Environmental Protection Administration, SEPA No. 1 (2007); "China Sets Aside Fund to Boost High-Tech Industry," issued by the Department of Foreign Trade and Economic Cooperation of Shandong Province (26 October 2007); Excerpts from the Eleventh Five-Year Plan of the Chemical Industry.
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#### *Sub-Central Government Subsidy Programs*

10. *Income Tax Exemption for Investors in Designated Geographical Regions Within Liaoning*: Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises, Article 9, adopted by the Fourth National People's Congress No. 45 [1991] (9 April 1991); Enterprise Income Tax Law of the People's Republic of China, adopted by the 10<sup>th</sup> National People's Congress No. 63 (16 March 2007).
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Provisional Regulations of the People's Republic of China on City Maintenance and Construction Tax, Guo Fa No.19 [1985] (8 February 1985).

12. *Reduced Income Taxes Based on Geographic Location (Zhejiang and Shandong Provinces):* Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises, Article 7, adopted by the Fourth National People's Congress No. 45 [1991] (9 April 1991).
13. *Income Tax Reduction Under the "Torch" Program:* Decision on Promoting the Optimization and Updating of Industrial Structure through Scientific and Technological Progress by Guangdong Provincial Party Committee and the Municipal Government of Guangdong Province Yue Fa No. 16 [1998] (23 September 1998); Designation Criteria and Management Rules of Key High and New Technology Enterprises under National Torch Program (Provincial) (28 February 2001).
14. *Import tariff and VAT refunds and exemptions for FIEs in Zhejiang:* Preferential Policies, the People's Government of Zhejiang Province (29 March 2006), available at <http://www.zhejiang.gov.cn/zjforeign/english/node577/node578/node581/userobject1ai5571.html>; Yuhang Economic Development Zone, People's Government of Zhejiang Province (4 August 2006), available at <http://www.zj.gov.cn/gb/zjnew/node428/node1848/node1854/node1857/userobject1ai6491.html>.
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16. *Exemption from Real Estate Tax and Dyke Maintaining Fee for FIEs in Guangdong Province:* Invest in Shunde, Shunde Investment Promotion Bureau, available at [www.investshunde.org/English/zn\\_3.html](http://www.investshunde.org/English/zn_3.html).
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19. *Exemption from Land Development Fees for Enterprises Located in Industrial Cluster Zones:* "Preferential Policies" available at <http://www.lunjiao.gov.cn/zsy3.htm>; "Preferential Policies on Investment in Zhongshan" available at <http://www.zs.gov.cn/english/government/view/index.action?did=849&id=39108>; "Policies and Regulations, Rules, Industrial Parks" - Zhongshan Industrial Parks.
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28. *Five Points One Line Program; Opinion of Liaoning Province Encouraging the Expansion of Opening-Up in Coastal Key Developing Areas*: See also Implementation of Interest Subsidy Policy to Industrial Projects in "Five Points One Line Area" of Liaoning Province (24 July 2007); First Batch of Provincial "Five Points and One Line" Interest Subsidy Funds Released to Local Projects Received It, Huludao Municipal People's Government (21 August 2007).
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(15 August 2000), available at: <http://apps.ah.gov.cn/govstatutes/showcontent.asp?newsid=215>.

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  33. *Jiangsu YEDZ Economic Development Zone*: "Preferential Tax Treatment," available at <http://www.yxedz.com/other/en-01-02.asp>.
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