



WORLD TRADE
ORGANIZATION

G/SCM/N/392/CAN

17 October 2022

(22-7803)

Page: 1/23

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 January-30 June 2022 from **Canada**.

Reporting Member: CANADA¹

SEMI-ANNUAL REPORT OF COUNTERVAILING DUTY ACTIONS²

FOR THE PERIOD 1 JANUARY-30 JUNE 2022

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 ³ ; ID number ⁴ ; (*) 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	Container chassis HS ex-8706.00, ex-8716.39, 8716.40, ex-8716.80, ex-8716.90 CC 2021 IN/CN	10.06.2021 S: 01.05.2020-30.04.2021 I: N/A	Preliminary determination: 21.10.2021 Affirmative Measure imposed P: 21.10.2021 C: 21.10.2021 7.1% All other rates: 20.2%	Final determination: 18.02.2022 Affirmative Measure imposed P: 18.02.2022 C: 18.02.2022 2.5% All other rates: 20.4%	-	-	-	-	-	See appendix 1
	Mattresses HS 9404.21, 9404.29 MAT 2022 IN	18.02.2022 S: 01.01.2021-31.12.2021	-	-	-	-	-	-	-	-

¹ Website address where published reports on investigations are available: <https://www.cbsa-asfc.gc.ca/sima-lmsi/menu-eng.html> or https://decisions.citt-tcce.gc.ca/citt-tcce/a/en/nav_date.do.

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

³ For reference purposes only.

⁴ 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
China (Cont'd)	Drill pipe HS 7304.23 DP 2022 IN	25.03.2022 S: 01.01.2021- 28.02.2022	-	-	-	Preliminary determination: 24.05.2022 Negative No measure imposed The evidence does not disclose a reasonable indication that the dumping and subsidizing of the subject goods have caused injury or retardation or are threatening to cause injury.	-	-	-	-

Reviews/Other subsequent proceedings

Country or customs territory	Product	Initiation	Preliminary results/ determination	Final results		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			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)	
1	2	3	4	5	6	7	8	9	10	11
China	Decorative and other non-structural plywood HS 4412.10, 4412.31, 4412.33, 4412.34, 4412.39, 4412.94, 4412.99 DONP 2020 IN/CN	19.02.2021 Judicial Review - A-52-21 ⁵ (Note 3)	-	-	-	-	Appeal filed: 19.02.2021	-	-	N/A
	Certain carbon and alloy steel line pipe HS ex-7304.19, ex-7305.11, ex-7305.12, ex-7305.19, 7306.19 CV/142/CN	05.03.2021 Sunset/Expiry review S: N/A I: N/A	-	Final determination: 06.01.2022 Affirmative Measure extended P: 06.01.2022 C: 06.01.2022 12.10-986.85 RMB/MT All other rates: 989.97 RMB/MT	-	-	-	-	-	See Appendix 2
	Certain steel grating HS 7308.90 CV/126/CN	29.03.2021 Sunset/Expiry review S: N/A I: N/A	-	Final determination: 02.02.2022 Affirmative Measure extended P: 02.02.2022 C: 02.02.2022 543-632 Renminbi/metric tone	-	-	-	-	-	See Appendix 3

⁵ Canadian Hardwood Plywood and Veneer Association et al. v Agc et al. Federal Court of Appeal file no. A-52-21.

1	2	3	4	5	6	7	8	9	10	11
China (Cont'd)	Certain large diameter carbon and alloy steel line pipe HS 7305.11, 7305.12, 7305.19 CV/143/CN	27.09.2021 Sunset/Expiry review S: N/A I: N/A	-	-	-	-	-	-	-	See Appendix 4
	Certain copper pipe fittings HS 7412.10, 7412.20 CV/118/CN	08.11.2021 Sunset/Expiry review S: N/A I: N/A	-	-	-	-	-	-	-	See Appendix 5
	Certain pup joints HS 7304.29 CV/127/CN	25.02.2022 Sunset/Expiry review S: N/A I: N/A	-	-	-	-	-	-	-	See Appendix 6
	Certain fabricated industrial steel components HS 7216.99, 7301.20, 7308.40, ex-7308.90, ex 7326.90, ex 8421.99, 8428.31 ex-8428.32, ex 8428.33 ex-8428.39 FISC 2016 IN/CN	-	-	-	-	24.05.2022 CITT rescinded measures - Expiry without review	-	-	-	-
India	Certain hot-rolled steel sheet (previously hot-rolled carbon steel sheet) HS 7208.25, 7208.26, 7208.27, 7208.36, 7208.37, 7208.38, 7208.39, 7208.53, 7208.54, 7208.90, 7211.13, ex-7211.14, 7211.19, 7225.30, 7225.40, 7225.99, 7226.20, 7226.90, 7226.91 CV/94/IN	09.07.2021 Sunset/Expiry review	-	Final determination: 13.05.2022 Affirmative Measure extended P: 13.05.2022 C: 13.05.2022 NR	-	-	-	-	-	See Appendix 7

Codes and notations

P	-	Publication date
C	-	Date of commencement of duty collection
N/A	-	Not available
NR	-	Not reported

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).

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 and did not threaten to 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.

NOTES

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.

Note 4 - Applications regarding questions of law can be made to the Supreme Court of Canada although the Supreme Court of Canada must grant leave in order for the case to be heard. This is the final court of appeal.

ANNEXES**DEFINITIVE COUNTERVAILING MEASURES IN FORCE
AS OF 30 JUNE 2022 (NOTE 5)**

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	07.01.2005 C.Gaz.2005.I.139.04 of 07.01.2005	06.01.2010 C.Gaz.2010.I.144.03 of 06.01.2010 05.01.2015 C.Gaz.2015.I.149.03 of 05.01.2015 02.09.2020 C.Gaz.2020.I.154.37 of 02.09.2020
	Certain copper pipe fittings CV/118/CN	Duties	19.02.2007 C.Gaz.2007.I.141.09 of 19.02.2007	17.02.2012 C.Gaz.2012.I.146.24 of 17.02.2012 28.11.2016 C.Gaz.2017.I.151.07 of 28.11.2016
	Certain seamless steel casing CV/122/CN	Duties	10.03.2008 C.Gaz.2008.I.142.12 of 10.03.2008	11.03.2013 C.Gaz.2013.I.147.30 of 11.03.2013 28.11.2018 C.Gaz.2018.I.152.49 of 28.11.2018
	Certain aluminium extrusions CV/124/CN	Duties	17.03.2009 C.Gaz.2009.I.143.13 of 17.03.2009	17.03.2014 C.Gaz.2014.I.148.14 of 17.03.2014 13.01.2020 C.Gaz.2020.I.154.4 of 13.01.2020
	Certain carbon steel welded pipe CV/123/CN	Duties	20.08.2008 C.Gaz.2008.I.142.35 of 20.08.2008	19.08.2013 C.Gaz.2013.I.147.40 of 19.08.2013 28.03.2019 C.Gaz.2019.I.153.14 of 28.03.2019
	Certain thermoelectric coolers and warmers CV/121/CN	Duties	11.12.2008 C.Gaz.2008.I.142.51 of 11.12.2008	09.12.2013 C.Gaz.2013.I.147.51 of 09.12.2013 05.09.2019 C.Gaz.2019.I.153.37 of 05.09.2019
	Certain oil country tubular goods CV/125/CN	Duties	23.03.2010 C.Gaz.2010.I.144.14 of 23.03.2010	02.03.2015 C.Gaz.2015.I.149.11 of 02.03.2015 10.12.2020 C.Gaz.2020.I.154.51 of 10.12.2020

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 steel grating CV/126/CN	Duties	19.04.2011 C.Gaz.2011.I.145.19 of 19.04.2011	18.04.2016 C.Gaz.2016.I.150.18 of 18.04.2016 02.02.2022 C.Gaz.2022.I.156.7 of 02.02.2022
	Certain pup joints CV/127/CN	Duties	10.04.2012 C.Gaz.2012.I.146.16 of 10.04.2012	07.04.2017 C.Gaz.2017.I.151.16 of 07.04.2017
	Certain stainless steel sinks CV/129/CN	Duties	24.05.2012 C.Gaz.2012.I.146.22 of 24.05.2012	08.02.2018 C.Gaz.2018.I.152.7 of 08.02.2018
	Certain steel piling pipe CV/130/CN	Duties	30.11.2012 C.Gaz.2012.I.146.49 of 30.11.2012	04.07.2018 C.Gaz.2018.I.152.35 of 04.07.2018
	Certain unitized wall modules CV/135/CN	Duties	12.11.2013 C.Gaz.2013.I.147.47 of 12.11.2013	03.07.2019 C.Gaz.2019.I.153.28 of 03.07.2019
	Certain silicon metal CV/136/CN	Duties	19.11.2013 C.Gaz.2013.I.147.48 of 19.11.2013	22.08.2019 C.Gaz.2019.I.153.35 of 22.08.2019
	Certain copper tube CV/137/CN	Duties	18.12.2013 C.Gaz.2014.I.148.01 of 18.12.2013	25.09.2019 C.Gaz.2019.I.153.40 of 25.09.2019
	Certain concrete reinforcing bar CV/138/CN	Duties	09.01.2015 C.Gaz.2015.I.149.03 of 09.01.2015	14.10.2020 C.Gaz.2020.I.154.43 of 14.10.2020
	Certain photovoltaic modules and laminates CV/140/CN	Duties	03.07.2015 C.Gaz.2015.I.149.36 of 04.07.2015	25.03.2021 C.Gaz.2021.I.155.15 of 25.03.2021
	Certain carbon and alloy steel line pipe CV/142/CN	Duties	29.03.2016 C.Gaz.2016.I.150.15 of 29.03.2016	06.01.2022 C.Gaz.2012.I.156.3 of 06.01.2022
	Certain large diameter carbon and alloy steel line pipe CV/143/CN	Duties	20.10.2016 C.Gaz.2016.I.150.44 of 20.10.2016	-
	Certain cold-rolled steel CRS 2018 IN/CN	Duties	21.12.2018 C.Gaz.2019.I.153.01 of 21.12.2018	-
	Certain sucker rods SR 2018 IN/CN	Duties	14.12.2018 C.Gaz.2018.I.152.52 of 14.12.2018	-
	Container chassis CC 2021 IN/CN	Duties	18.02.2022 C.Gaz.2022.I.156.9 of 18.02.2022	-
	Upholstered domestic seating UDS 2020 IN/CN	Duties	02.09.2021 C.Gaz.2021.I.155.44 of 02.09.2021	-

Country/ Customs Territory	Product, investigation ID number	Measure(s)	Date of original imposition; publication reference	Date(s) of extension; publication reference(s)
European Union ¹	Certain refined sugar CV/87/EU	Duties	06.11.1995 C.Gaz.1995.I.129.46 of 06.11.1995	03.11.2000 C.Gaz.2000.I.134.47 of 03.11.2000 02.11.2005 C.Gaz.2005.I.139.46 of 02.11.2005 01.11.2010 C.Gaz.2010.I.144.47 of 28.09.2012 ² 30.10.2015 C.Gaz.2015.I.149.46 of 30.10.2015 06.08.2021 C.Gaz.2021.I.155.33 of 06.08.2021
India	Certain hot-rolled steel sheet (previously hot-rolled carbon steel sheet) CV/94/IN	Duties	17.08.2001 C.Gaz.2001.I.135.34 of 17.08.2001	16.08.2006 C.Gaz.2006.I.140.34 of 16.08.2006 15.08.2011 C.Gaz.2011.I.145.35 of 15.08.2011 12.08.2016 C.Gaz.2016.I.150.35 of 12.08.2016 13.05.2022 C.Gaz.2022.I.156.21 of 13.05.2022
	Certain carbon steel welded pipe CV/132/IN	Duties	11.12.2012 C.Gaz.2012.I.146.51 of 11.12.2012	15.10.2018 ³ C.Gaz.2018.I.152.43 of 15.10.2018
	Grinding media GM 2020 IN/IN	Duties	27.08.2021 C.Gaz.2021.I.155.36 of 27.08.2021	-
Korea, Rep. of	Certain cold-rolled steel CRS 2018 IN/KR	Duties	21.12.2018 C.Gaz.2019.I.153.01 of 21.12.2018	-
Türkiye	Certain dry wheat pasta DWP 2017 IN/TR	Duties	26.07.2018 C.Gaz.2018.I.152.31 of 26.07.2018	-
	Certain corrosion-resistant steel sheet 2 COR2 2019 IN/TR	Duties	16.11.2020 C.Gaz.2020.I.154.43 of 16.11.2020	-
United Kingdom	Certain refined sugar CV/87/UK	Duties	01.01.2021 C.Gaz.1995.I.129.46 of 06.11.1995 ⁴	06.08.2021 C.Gaz.2021.I.155.33 of 06.08.2021 ⁵

¹ European Union (27 member States).

² 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 28 September 2012.

³ Please note that this date of extension was incorrectly reported as 08.12.2017 in documents G/SCM/363/CAN, G/SCM/371/CAN, G/SCM/379/CAN and G/SCM/386/CAN. Please consider this date as the correct one

⁴ Please note that before 01.01.2021, the measure CV/87/EU was applied to the United Kingdom as a member of the European Union.

⁵ Duty extended to the origin after completion of the process of separation from the European Union on 31.12.2020.

Country/ Customs Territory	Product, investigation ID number	Measure(s)	Date of original imposition; publication reference	Date(s) of extension; publication reference(s)
Viet Nam	Certain copper pipe fittings CPF2 2017 IN/VN	Duties	25.05.2018 C.Gaz.2018.I.152.26 of 25.05.2018	-
	Certain cold-rolled steel CRS 2018 IN/VN	Duties	21.12.2018 C.Gaz.2019.I.153.01 of 21.12.2018	-
	Upholstered domestic seating UDS 2020 IN/VN	Duties	02.09.2021 C.Gaz.2021.I.155.44 of 02.09.2021	-

Note 5 - The Canada Gazette is available electronically since 1998.

**REFUND REQUESTS DURING THE PERIOD
1 JANUARY THROUGH 30 JUNE 2022 (NOTE 6)**

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	Certain aluminium extrusions CV/124/CN	17.03.2009 13.01.2020	3	Commenced: 8 Completed: 22
	Certain steel fasteners CV/103/CN	07.01.2005 02.09.2020	78	Commenced: 92 Completed: 75
	Certain copper pipe fittings CV/118/CN	19.02.2007 28.11.2016	3	Commenced: 3 Completed: 0
	Certain fabricated industrial steel components FISC 2016 IN/CN	25.05.2017	14	Commenced: 6 Completed: 8
	Certain oil country tubular goods CV/125/CN	23.03.2010 10.12.2020	6	Commenced: 2 Completed: 5
	Certain steel piling pipe CV/130/CN	30.11.2012 04.07.2018	45	Commenced: 45 Completed: 45
	Certain pup joints CV/127/CN	10.04.2012 07.04.2017	1	Commenced: 1 Completed: 0
	Certain seamless steel casing CV/122/CN	10.03.2008 28.11.2018	0	Commenced: 0 Completed: 1
	Certain stainless steel sinks CV/129/CN	24.05.2012 08.02.2018	1	Commenced: 2 Completed: 2
	Certain thermoelectric coolers and warmers CV/121/CN	11.12.2008 05.09.2019	1	Commenced: 1 Completed: 1
	Upholstered domestic seating UDS 2020 IN/CN	02.09.2021	1073	Commenced: 864 Completed: 303
European Union ⁶	Certain refined sugar CV/87/EU	06.11.1995 06.08.2021	1	Commenced: 1 Completed: 0
Viet Nam	Upholstered domestic seating UDS 2020 IN/VN	02.09.2021	222	Commenced: 211 Completed: 26

Note 6 - 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).

⁶ European Union (27 member States).

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 JANUARY THROUGH 30 JUNE 2022 (NOTE 7)

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

Note 7 - 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 JANUARY THROUGH 30 JUNE 2022

Country/Customs Territory	Product, Investigation ID number	Date of termination	Reason of termination
China	Certain fabricated industrial steel components FISC 2016 IN/CN	24.05.2022 Effective from: 24.05.2022	CITT rescinded measures - Expiry without review

**APPENDIX 1 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE
PRELIMINARY DETERMINATION OF SUBSIDIZATION OF CONTAINER
CHASSIS FROM THE PEOPLE'S REPUBLIC OF 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 Development 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:	Grant - Patent Assistance/Award
Program 13:	Environment Protection Grant
Program 14:	Subsidies Related to Employment, Training and Recruitment
Program 15:	Subsidies Related to Pandemic Support
Program 16:	Corporate Income Tax Exemption and/or Reduction in Special Economic Zones (SEZs) and Other Designated Areas
Program 17:	Corporate Income Tax Reduction for New High Tech Enterprises
Program 18:	Municipal/Local Income or Property Tax Reductions
Program 19:	Preferential Tax Policies for Foreign-Invested Enterprises (FIEs)
Program 20:	Preferential Tax Policies Related to Research and Investment
Program 21:	Tax Incentives to Develop the Qianhai Cooperation Zone
Program 22:	Offsets to Taxable Income Related to Purchases of Domestic Machinery
Program 23:	Exemption or Refund of Tariff and Import Value-Added Tax (VAT) for Imported Technologies and Equipment
Program 24:	Relief from Duties and Taxes on Imported Material and Other Manufacturing Inputs
Program 25:	Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring
Program 26:	Acquisition of Government Inputs/Utilities for Less than Adequate Remuneration
Program 27:	Provision of Land for Less than Adequate Remuneration by Government

**APPENDIX 2 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE
FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN CARBON AND
ALLOY STEEL LINE PIPE FROM THE PEOPLE'S REPUBLIC OF CHINA**

Program 21:	Preferential Loans from State-Owned Banks
Program 24:	Advanced Science – Technology Enterprise Grant
Program 28-1:	Awards to Enterprises Whose Products Qualify for "Well-Known Trademarks of China" or "Famous Brands of China" – Shanghai
Program 28-2:	Awards to Enterprises Whose Products Qualify for "Well-Known Trademarks of China" or "Famous Brands of China" – Jiangsu Province

Program 33:	Emission Reduction and Energy-saving Award
Program 36:	Energy-saving Technology Renovation Fund
Program 40-1:	Export Assistance Grant – Jiangdu District
Program 40-2:	Export Assistance Grant – Tianjin
Program 40-3:	Export Assistance Grant – Municipality A
Program 41-1:	Export Brand Development Fund – Tianjin
Program 41-2:	Export Brand Development Fund – Municipality A
Program 41-3:	Export Brand Development Fund – Allocation of Changzhou for Foreign Trade Market Development and Export Brands
Program 42-1:	Financial Subsidy – Shanghai
Program 42-2:	Financial Subsidy – Changzhou
Program 42-3:	Financial Subsidy – Municipality A
Program 42-4:	Financial Subsidy – Municipality B
Program 43:	Five Points, One Line Strategy in Liaoning Province
Program 50:	Grant – Cleaning-production Qualified Enterprise Reward
Program 54-1:	Grant – Patent Application Assistance - Shanghai
Program 54-2:	Grant – Patent Application Assistance - Municipality A
Program 54-3:	Grant – Patent Application Assistance - Municipality B
Program 55:	Grant – Provincial Foreign Economy and Trade Development Special Fund
Program 57-1:	Grant – Resources Conservation and Environment Protection Grant – Yangzhou
Program 57-2:	Grant – Resources Conservation and Environment Protection Grant – Municipality A
Program 59:	Grant – Special Supporting Fund for Commercialization of Technological Innovation and Research Findings
Program 61:	Grant – Subsidy from Water Saving Office
Program 67:	Grants for Export Increasing
Program 78:	Jiangdu City Industrial Economy Performance Award (Jiangsu)
Program 80-1:	Local and Provincial Government Reimbursement Grants on Export Credit Insurance Fees - Changzhou
Program 80-2:	Local and Provincial Government Reimbursement Grants on Export Credit Insurance Fees - Provincial
Program 85:	National High-Tech R&D Program (Also Known as the 863 Program)
Program 87:	Preferential Export Credit Insurance Provided by the China Export and Credit Insurance Corporation, Including Grants Provided by the GOC to Cover Export Credit Insurance Fees
Program 88:	Product Quality Grant
Program 89:	Provincial Government – Equipment Grant
Program 91:	Reduction in Land Use Fees, Land Rental Rates, and Land Purchase Prices
Program 93-1:	Reimbursement of Anti-dumping and/or Countervailing Legal Expenses by the Local Governments – Shanghai
Program 93-2:	Reimbursement of Anti-dumping and/or Countervailing Legal Expenses by the Local Governments – Municipality A
Program 96-1:	Research & Development (R&D) Assistance Grant – Federal

Program 96-2:	Research & Development (R&D) Assistance Grant – Municipal
Program 98-1:	Subsidy for the Technology Development – Shanghai
Program 98-2:	Subsidy for the Technology Development – Municipality A
Program 102:	Technical Renovation Loan Interest Discount Fund
Program 108:	Corporate Income Tax Reduction for New High-Technology Enterprises
Program 123:	Exemption of Tariff and Import VAT for the Imported Technologies and Equipment
Program 129:	Input Materials Provided by Government at Less than Fair Market Value
Program 130:	Provision of Land for Less Than Adequate Remuneration by Jiangsu Province
Program 136-1:	Talent Reward – Purchase of Advanced Equipment
Program 136-2:	Talent Reward – Provided by Provincial Government
Program 136-3:	Talent Reward – Provided by Municipal Government
Program 137:	Promoting the Construction of R&D Institution
Program 138:	Grant – Development of Strategic Emerging Industry
Program 139:	Grant for National Development, Energy Conservation, Resource-saving, and Industrial Pollution Control Projects
Program 140-1:	Financial Support for Foreign Trade – Changzhou
Program 140-2:	Financial Support for Foreign Trade – Wuxi
Program 142:	Financial Aid for Excellent Performance of Enterprises in Quality Control
Program 143:	Technology Creation Award
Program 144:	Export Credit Insurance Supporting Fund
Program 145:	Contribution Award for the development of Industry and Society
Program 146:	Subsidy for Supporting Energy Conservation and Emission Reduction of Local Industry
Program 147:	Preferential Tax Policies of Zhangjiagang Free Trade Zone
Program 148:	Subsidy for Employing Disabled Employees
Program 149:	Special fund on Shanghai master studio (Chenjie)
Program 150-1:	Special Funds on Talents – Shanghai
Program 150-2:	Special Funds on Talents – Federal
Program 151:	Dispersed Employment Subsidy
Program 152:	Government Subsidy
Program 153:	Tax Policies for the Deduction of Research and Development Expenses
Program 154:	Tax Policies for the Deduction of Income of the Disabled
Program 155:	Reduction and Calculation of Revenue from Comprehensive Utilization of Resources
Program 156:	Offset and Exemption of Dedicated Equipment
Program 157:	Income Tax Offset for the Purchase of Energy-saving and Water-saving Equipment
Program 158:	Exemption of Flood - proofing Fund Payment

**APPENDIX 3 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE
FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN STEEL GRATING
FROM THE PEOPLE'S REPUBLIC OF CHINA**

- Program 1: Export Assistance Grant
- Program 2: Award of Taxpayers in Yanghang Industrial Park
- Program 3: Input Materials Provided by Government at Less than Fair Market Value

**APPENDIX 4 - NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE
FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN LARGE
DIAMETER CARBON AND ALLOY STEEL LINE PIPE FROM
THE PEOPLE'S REPUBLIC OF CHINA**

- Program 1: Corporate Income Tax Exemption and/or Reduction in SEZs and other Designated Areas
- Program 2: Exemption/Reduction of Special Land Tax and Land Use Fees in SEZs and Other Designated Areas
- Program 3: Income Tax Refund for Enterprises Located in Tianjin Jinnan Economic Development Area
- Program 4: Income Tax Refund where Profits Re-invested in SEZs and other Designated Areas
- Program 5: Local Income Tax Exemption and/or Reduction 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: Preferential Tax Policies for Enterprises with Foreign Investment (FIEs) Established in Special Economic Zones (excluding Shanghai Pudong Area)
- Program 8: Preferential Tax Policies for FIEs Established in the Coastal Economic Open Areas and in the Economic and Technological Development Zones
- Program 9: Preferential Tax Policies for FIEs Established in the Pudong Area of Shanghai
- Program 10: Preferential Tax Policies of Zhangjiagang Free Trade Zone
- Program 11: Tariff and Value-added Tax (VAT) Exemptions on Imported Materials and Equipment in SEZs and other Designated Areas
- Program 12: VAT Exemptions for the Central Region
- Program 13: Debt Forgiveness
- Program 14: Discounted Loans for Export-oriented Enterprises
- Program 15: Export Buyer's Credit Provided by the Export-Import Bank of China
- Program 16: Export Guarantees Provided by the GOC
- Program 17: Export Seller's Credit Provided by the Export-Import Bank of China
- Program 18: Import Credit Provided by the Export-Import Bank of China
- Program 19: Loan From Local Finance Bureau
- Program 20: Loans and Interest Subsidies provided under the Northeast Revitalization Program
- Program 21: On lending Support Provided by the Export-Import Bank of China through Loan Guarantees or Loan Repayment
- Program 22: Preferential Loans from State-Owned Banks
- Program 23: Trade Financing Services Provided by the Export-Import Bank of China
- Program 24: Accelerated Depreciation on Fixed Assets in Binhai New Area of Tianjin

Program 25:	Advanced Science / Technology Enterprise Grant
Program 26:	Allowance to Pay Loan Interest (Zhongshan City, Guangdong)
Program 27:	Assistance for Technology Innovation - R&D Project
Program 28:	Award of Taxpayers in Yanghang Industrial Park
Program 29:	Awards to Enterprises Whose Products Qualify for "Well Known Trademarks of China" or "Famous Brands of China"
Program 30:	Business Bureau 2012 Market Monitoring System of Subsidies
Program 31:	Business Development Overseas Support Fund (Foshan)
Program 32:	Changzhou Qishuyan District Environmental Protection Fund (Jiangsu)
Program 33:	Changzhou Technology Plan (Jiangsu)
Program 34:	Compensation from relocation
Program 35:	Contribution Award for the development of Industry and Society
Program 36:	Dispersed Employment Subsidy
Program 37:	Emission Reduction and Energy-saving Award
Program 38:	Energy Saving Grant 2008
Program 39:	Energy-Saving Technique Special Fund
Program 40:	Energy-saving Technology Renovation Fund
Program 41:	Enterprise Innovation Award of Qishuyan District (Jiangsu)
Program 42:	Enterprise Technology Centers
Program 43:	Environment Protection Award (Jiangsu)
Program 44:	Export Assistance Grant <ul style="list-style-type: none"> a. Provided by Jiangdu District b. Provided by city of Tianjin c. Provided by Municipality A
Program 45:	Export Brand Development Fund <ul style="list-style-type: none"> a. Provided by city of Tianjin b. Provided by Municipality A c. Allocation of Changzhou for Foreign Trade Market Development and Export Brands
Program 46:	Export Credit Insurance Supporting Fund
Program 47:	Financial Aid for Excellent Performance of Enterprises in Quality Control
Program 48:	Financial Subsidy <ul style="list-style-type: none"> a. Provided by city of Shanghai b. Provided by city of Changzhou c. Provided by Municipality A d. Provided by Municipality B
Program 49:	Financial Support for Foreign Trade <ul style="list-style-type: none"> a. Provided by city of Changzhou b. Provided by city of Wuxi
Program 50:	Five Points, One Line Strategy in Liaoning Province
Program 51:	Foreign Trade Development Fund Program – VAT Refunds
Program 52:	Fund for Urban Public Utilities
Program 53:	Government Export Subsidy and Product Innovation Subsidy
Program 54:	Government of Shijiazhuang City Export Award

Program 55:	Grant – Changzhou City Key Supporting Industry Upgrading Special Fund
Program 56:	Grant – Changzhou Five Major Industries Development Special Fund
Program 57:	Grant – Cleaning-production Qualified Enterprise Reward
Program 58:	Grant – Development of Strategic Emerging Industry
Program 59:	Grant – Financial Subsidies from Wei Hai City Gao Cun Town Government
Program 60:	Grant – Jiangsu Province Finance Supporting Fund
Program 61:	Grant – Large Taxpayer Award
Program 62:	Grant – Patent Application Assistance <ul style="list-style-type: none"> a. Provided by city of Shanghai b. Provided by Municipality A c. Provided by Municipality B
Program 63:	Grant – Provincial Foreign Economy and Trade Development Special Fund
Program 64:	Grant – Provisional Industry Promotion Special Fund
Program 65:	Grant – Resources Conservation and Environment Protection Grant <ul style="list-style-type: none"> a. Provided by city of Yangzhou b. Provided by Municipality A
Program 66:	Grant – Special Fund for Fostering Stable Growth of Foreign Trade in 2009
Program 67:	Grant – Special Supporting Fund for Commercialization of Technological Innovation and Research Findings
Program 68:	Grant – State Service Industry Development Fund
Program 69:	Grant – Subsidy from Water Saving Office
Program 70:	Grant - Water Pollution Control Special Fund for Taihu Lake
Program 71:	Grant – Wendeng Government (Shandong)
Program 72:	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment
Program 73:	Grants for Export Increasing
Program 74:	Grants for International Certification
Program 75:	Grants for Key Enterprises in Equipment Manufacturing Industry of Zhongshan
Program 76:	Grant for Market Promotion and Trade Development
Program 77:	Grants for National Development, Energy Conservation, Resource-saving, and Industrial Pollution Control Projects
Program 78:	Grants to Privately-Owned Export Enterprises
Program 79:	Grants under the Information Technology Program of Feicheng
Program 80:	Guangdong – Hong Kong Technology Cooperation Funding Scheme
Program 81:	Guaranteed Growth Fund
Program 82:	Innovative Experimental Enterprise Grant
Program 83:	Innovative Small and Medium-Sized Enterprise Grants
Program 84:	Interim Measures of Fund Management of Allowance for Zhongshan Enterprises to Attend Domestic and Overseas Fair (Zhongshan)
Program 85:	International Market Fund for Export Companies (Jiangmen City)
Program 86:	International Market Fund for Small- and Medium-sized Export Companies
Program 87:	Jiangdu City Industrial Economy Performance Award (Jiangsu)
Program 88:	Liaoning High-Tech Products & Equipment Export Interest Assistance

Program 89:	Local and Provincial Government Reimbursement Grants on Export Credit Insurance Fees
	a. Provided by city of Changzhou
	b. Provided by Provincial government
Program 90:	Modern Service Grant
Program 91:	Municipal Government – Exhibition Grant
Program 92:	Municipal Government – Export Grant
Program 93:	Municipal Government – Insurance Fee Grant
Program 94:	National High-Tech R&D Program (Also Known as the 863 Program)
Program 95:	National Innovation Fund for Technology Based Firms
Program 96:	Promoting the Creation of R&D Institution
Program 97:	Preferential Export Credit Insurance Provided by the China Export and Credit Insurance Corporation, Including Grants Provided by the GOC to Cover Export Credit Insurance Fees
Program 98:	Product Quality Grant
Program 99:	Provincial Government – Equipment Grant
Program 100:	Provincial Scientific Development Plan Fund
Program 101:	Reduction in Land Use Fees, Land Rental Rates, and Land Purchase Prices
Program 102:	Refund from Government for Participating in Trade Fair (Foshan)
Program 103:	Reimbursement of Anti-dumping and/or Countervailing Legal Expenses by the Local Governments
	a. Provided by city of Shanghai
	b. Provided by Municipality A
Program 104:	Reimbursement of Foreign Affairs Services Expenses (Foshan)
Program 105:	Repaying Foreign Currency Loan by Returned VAT
Program 106:	Research & Development (R&D) Assistance Grant
	a. Provided by the Central Government
	b. Provided by Municipal
Program 107:	Science and Technology Award
Program 108:	Special fund on Shanghai master studio (Chenjie)
Program 109:	Special Funds on Talents
	a. Provided by city of Shanghai
	b. Provided by the Central Government
Program 110:	Subsidy for Employing Disabled Employees
Program 111:	Subsidy for infrastructure
Program 112:	Subsidy for Key industries revival and comprehensive technological revamping
Program 113:	Subsidy for Supporting Energy Conservation and Emission Reduction of Local Industry
Program 114:	Subsidy for the Technology Development
	a. Provided by city of Shanghai
	b. Provided by Municipality A
Program 115:	Superstar Enterprise Grant
Program 116:	Supporting Fund for Non-refundable Export Tax Loss on Mechanical & Electrical Product and High-tech Product (Jiangmen City)

Program 117:	Supportive Fund Provided by the Government of Xuyi County, Jiangsu
Program 118:	Technical Renovation Loan Interest Discount Fund
Program 119:	Technology Creation Award
Program 120:	Talent Reward – Purchase of Advanced Equipment <ul style="list-style-type: none"> a. Provided by Provincial Government b. Provided by Municipal Government
Program 121:	The "Torch Project"
Program 122:	Training Program for Rural Surplus Labour Force Transfer Employment
Program 123:	Venture Investment Fund of Hi-Tech Industry
Program 124:	Water Fund Refund/Exemption 2008
Program 125:	Water Saving Enterprise
Program 126:	Corporate Income Tax Reduction for New High-Technology Enterprises
Program 127:	Deed Tax Exemptions For Land Transferred through Merger or Restructuring
Program 128:	Exemption from City Maintenance and Construction Taxes and Education Fee Surcharges for FIEs
Program 129:	Exemption of Flood-proofing Fund Payment
Program 130:	Income Tax Offset for the Purchase of Energy-saving and Water-saving Equipment
Program 131:	Income Tax Refund for Re-investment of FIE Profits by Foreign Investors
Program 132:	Municipal Government – Preferential Tax Program
Program 133:	Offset and Exemption of Dedicated Equipment
Program 134:	Preferential Tax Policies in the Western Regions
Program 135:	Preferential Tax Policies for Domestic Enterprises Purchasing Domestically Produced Equipment for Technology Upgrading Purpose
Program 136:	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 137:	Preferential Tax Policies for FIEs which are Technology Intensive and Knowledge Intensive
Program 138:	Preferential Tax Policies for Foreign Invested Export Enterprises
Program 139:	Preferential Tax Policies for the Research and Development of FIEs
Program 140:	Reduced Tax Rate for Productive FIEs Scheduled to Operate for a Period not Less Than Ten Years
Program 141:	Reduction and Calculation of Revenue from Comprehensive Utilization of Resources
Program 142:	Stamp Tax Exemption on Share Transfers under Non-tradable Share Reform
Program 143:	Tax preference available to companies that operate at a small profit
Program 144:	Tax Policies for the Deduction of Income of the Disabled
Program 145:	Tax Policies for the Deduction of Research and Development Expenses
Program 146:	VAT and Income Tax Exemption/Reduction for Enterprises Adopting Debt to Equity Swaps
Program 147:	VAT Exemptions for State-authorized Enterprise Technical Centers
Program 148:	Exemption of Tariff and Import VAT for the Imported Technologies and Equipment

Program 149:	Import tariff and VAT exemptions for FIEs and certain domestic enterprises using imported equipment in encouraged industries
Program 150:	Relief from Duties and Taxes on Imported Material and Other Manufacturing Inputs
Program 151:	VAT Reduction and Exemption for Recycled Products
Program 152:	VAT Refunds to FIEs Purchasing Domestically-Produced Equipment
Program 153:	Acquisition of Government Assets at Less than Fair Market Value
Program 154:	Input Materials Provided by Government at Less than Fair Market Value
Program 155:	Provision of Land for Less Than Adequate Remuneration by Jiangsu Province
Program 156:	Provision of Land for Less Than Adequate Remuneration within the Wuxi High tech Development Zone
Program 157:	Provision of Land within the Economic and Technology Development Zone for Less Than Adequate Remuneration
Program 158:	Utilities Provided by Government at Less than Fair Market Value
Program 159:	Debt-to-Equity Swaps
Program 160:	Exemptions for SOEs from Distributing Dividends to the State

**APPENDIX 5 – NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE
FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN COPPER PIPE
FITTINGS FROM THE PEOPLE'S REPUBLIC OF CHINA**

Program 1:	Preferential tax policies for enterprises with foreign investment established in special economic zones (excluding Shanghai Pudong area)
Program 2:	Preferential tax policies for enterprises with foreign investment established in the coastal economic open areas and in the economic and technological development zones
Program 3:	Tariff Exemptions on Imported Materials
Program 4:	Reduction of Corporate Income Tax
Program 5:	Value-added Tax (VAT) Exemptions
Program 6:	Special land tax and land use exemptions
Program 7:	Preferential costs of services and infrastructure provided by government bodies or state-owned enterprises
Program 8:	Income Tax Refund of Amounts Further Invested In the SEZs in Guangdong Province
Program 9:	Exemption of Income Tax for Employing Unemployed People
Program 10:	Grants Provided for Export Performance
Program 11:	Funds for International Market Exploration by SMEs
Program 12:	Preferential Tax Policies for FIEs - Reduced Tax Rate for Productive FIEs Scheduled to Operate for a period not less than 10 Years
Program 13:	Reinvestment of Profits by Foreign Investor
Program 14:	Preferential Tax Policies for Foreign Invested Export Enterprises
Program 15:	Preferential tax policies for enterprises with foreign investment which are technology intensive and knowledge intensive
Program 16:	Preferential Tax Policies for the Research and Development of FIEs

Program 17:	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 18:	Preferential tax policies for domestic enterprises purchasing domestically produced equipments for technology upgrading purpose
Program 19:	Exemption of tariff and import VAT for the imported technologies and equipments
Program 20:	Reduction in land use fees
Program 21:	Purchase of goods from state-owned enterprises

APPENDIX 6 – NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN PUP JOINTS FROM THE PEOPLE'S REPUBLIC OF CHINA

Program 1:	Preferential Tax Policies for Enterprises with Foreign Investment (FIEs)
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:	The State Key Technology Renovation Projects
Program 12:	Reimbursement of Anti-dumping and/or Countervailing Legal Expenses by the Local Governments
Program 13:	Repaying Foreign Currency Loan by Returned VAT
Program 14:	Government Export Subsidy and Product Innovation Subsidy
Program 15:	Export Assistance Grant
Program 16:	Research & Development (R&D) Assistance Grant
Program 17:	Innovative Experimental Enterprise Grant
Program 18:	Superstar Enterprise Grant
Program 19:	Awards to Enterprises Whose Products Qualify for "Well-Known Trademarks of China" or "Famous Brands of China"
Program 20:	Export Brand Development Fund
Program 21:	Provincial Scientific Development Plan Fund
Program 22:	Technical Renovation Loan Interest Discount Fund
Program 23:	Venture Investment Fund of Hi-Tech Industry
Program 24:	National Innovation Fund for Technology Based Firms
Program 25:	Guangdong - Hong Kong Technology Cooperation Funding Scheme

Program 26:	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment
Program 27:	Innovative Small and Medium-Sized Enterprise Grants
Program 28:	Product Quality Grant
Program 29:	2009 Energy-saving Fund
Program 30:	Energy-Saving Technique Special Fund
Program 31:	Grants to Privately-Owned Export Enterprises
Program 32:	Grants for Export Activities
Program 33:	Grants for International Certification
Program 34:	Liaoning High-Tech Products & Equipment Exports Interest Assistance
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:	Grant - Assistance for Exhibition Booth Fees
Program 39:	Grant - Patent Application Assistance
Program 40:	Grant - State Service Industry Development Fund
Program 41:	Grant - Changzhou Five Major Industries Development Special Fund
Program 42:	Grant - Ecological Garden Enterprise Reward
Program 43:	Grant - Municipal Construction Reward
Program 44:	Grant - Cleaning-production Qualified Enterprise Reward
Program 45:	Grant - Provisional Industry Promotion Special Fund
Program 46:	Grant -Jiangsu Province Finance Supporting Fund
Program 47:	Grant - Guaranteed Growth 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:	Debt-to-Equity Swaps
Program 61:	Exemptions for SOEs from Distributing Dividends to the State
Program 62:	Loans and Interest Subsidies Provided Under the Northeast Revitalization Program
Program 63:	Reduced Tax Rate for Productive FIEs Scheduled to Operate for a Period not Less Than 10 Years

Program 64:	Preferential Tax Policies for Foreign Invested Export Enterprises
Program 65:	Preferential Tax Policies for FIEs which are Technology Intensive and Knowledge Intensive
Program 66:	Preferential Tax Policies for the Research and Development of FIEs
Program 67:	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 68:	Preferential Tax Policies for Domestic Enterprises Purchasing Domestically Produced Equipments for Technology Upgrading Purpose
Program 69:	Income Tax Refund for Re-investment of FIE Profits by Foreign Investors
Program 70:	VAT and Income Tax Exemption/Reduction for Enterprises Adopting Debt-to-Equity Swaps
Program 71:	Corporate Income Tax Reduction for New High-Technology Enterprises
Program 72:	Exemption of Tariff and Import VAT for the Imported Technologies and Equipment
Program 73:	Relief from Duties and Taxes on Imported Material and Other Manufacturing Inputs
Program 74:	Exemption of VAT on Purchases of Equipment
Program 75:	Reduction in Land Use Fees, Land Rental Rates, and Land Purchase Prices
Program 76:	Deed Tax Exemptions for Land Transferred through Merger or Restructuring
Program 77:	Input Materials Provided by Government at Less than Fair Market value
Program 78:	Utilities Provided by Government at Less than Fair Market Value
Program 79:	Acquisition of Government Assets at Less than Fair Market Value
Program 80:	Coke Provided by Government at Less than Fair Market Value

**APPENDIX 7 – NAMES OF THE SUBSIDY PROGRAMS COUNTERVAILED AT THE
FINAL DETERMINATION OF SUBSIDIZATION OF CERTAIN HOT-ROLLED
STEEL SHEET (PREVIOUSLY HOT-ROLLED CARBON STEEL SHEET)
FROM INDIA**

Program 1:	Excessive Duty Exemption under the Duty Entitlement Pass Book (DEPB) and Advance Licence Schemes
Program 2:	Sales of Advance Licences and DEPB Credits
Program 3:	Special Import Licences
Program 4:	Export Promotion Capital Goods Scheme
Program 5:	Pre-Shipment Export Financial Assistance
Program 6:	Post-Shipment Export Financial Assistance
Program 7:	Forgiveness of Loans from the Steel Development Fund
Program 8:	Forgiveness of Loans from the Government of India
