

CUSTOMS AND BORDER PROTECTION SERVICE SUBSIDY REGISTER

Investigation	Report date	Report link	Country of export	Program title	Financial contribution	Benefit conferred	Specificity	Countervailable subsidy	Reason why program was found not to be countervailable
Brandy	2006	REP117	France	Primary distillation aid	Involves a grant being provided to eligible distillers	Funds provided	Only distillers are eligible for payment	Yes	
Brandy	2006	REP117	France	Secondary distillation aid	Involves a grant being provided to eligible distillers	Funds provided	Only distillers are eligible for payment	Yes	
Brandy	2006	REP117	France	Compulsory distillation of by-products	Involves a grant being provided to eligible distillers	Funds provided	Only distillers are eligible for payment	Yes	
Brandy	2006	REP117	France	Compulsory distillation of dual-purpose grape wine	Involves a grant being provided to eligible distillers	Funds provided	Only distillers are eligible for payment	Yes	
Brandy	2006	REP117	France	Crisis Aid				No	Did not confer a benefit in respect of the goods subject of the investigation
Brandy	2006	REP117	France	Exceptional national aid	Involves a grant being provided to eligible distillers	Funds provided	Only distillers are eligible for payment	Yes	
Toilet paper	2008	VER 01	China	Preferential lending to encouraged industries	Loans granted in accordance with central, provincial and local government industry policy	Loans granted by banks in accordance with GPRC industry policy provide for a difference in the amount the borrowing enterprise pays on the loan and the amount the borrowing enterprise would actually pay on a comparable commercial loan	Preferential treatment by banks in the granting of loans favours particular enterprises, being those industries classified as 'encouraged'	Yes	
Toilet paper	2008	VER 01	China	"Two Free, Three Half" program provided to Foreign Invested Enterprises (FIE) - includes: • Preferential Tax policies for FIEs engaged in agriculture, forestry or animal husbandry or enterprises with foreign investment established in remote and economically-underdeveloped areas; and • Preferential Tax Policies for Export-oriented FIEs	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible production orientated FIEs in China.	Tax savings realized by particular enterprises having a profitable year from being exempt from income tax either totally (for the first two profitable years) or partially (for the subsequent three years).	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Toilet paper	2008	VER 01	China	Local income tax exemption for FIEs	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible production orientated FIEs in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Toilet paper	2008	VER 01	China	Preferential tax policies enterprises with foreign investment established in special economic zones (excluding Shanghai Pudong area)	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Toilet paper	2008	VER 01	China	Preferential tax policies enterprises with foreign investment established in the coastal economic open areas and in the economic and technological development zones.	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Toilet paper	2008	VER 01	China	Preferential tax policies enterprises with foreign investment established in Pudong area of Shanghai.	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Toilet paper	2008	VER 01	China	Preferential tax policies in the western regions.	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those 'encouraged' enterprises	Yes	
Toilet paper	2008	VER 01	China	Preferential tax policies for enterprises with foreign investment in the border cities	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Toilet paper	2008	VER 01	China	Preferential tax policies for enterprises with foreign investment established in the three gorges of the Yangtze River economic zone	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Toilet paper	2008	VER 01	China	Preferential policies for enterprises established in the poverty stricken areas	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being 'newly established' enterprises	Yes	
Toilet paper	2008	VER 01	China	VAT rebates on purchases of domestically produced equipment	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible production orientated FIEs in China.	Tax savings realised by particular enterprises from being exempt from VAT on purchased equipment	Contingent on the use of domestically produced or manufactured goods in preference to imported goods.	Yes	
Toilet paper	2008	VER 01	China	Income tax credits for FIEs on purchases of domestic equipment	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible production orientated FIEs in China.	Tax savings by way of income tax credits of up to 40% of the purchase value of domestic equipment.	Contingent on the use of domestically produced or manufactured goods in preference to imported goods.	Yes	
Toilet paper	2008	VER 01	China	Income tax credits for DfEs on purchases of domestic equipment	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible production orientated DfEs in China.	Tax savings by way of income tax credits of up to 40% of the purchase value of domestic equipment.	Contingent on the use of domestically produced or manufactured goods in preference to imported goods.	Yes	
Toilet paper	2008	VER 01	China	VAT and tariff exemptions on imported equipment	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible production orientated DfEs in China.	Tax and duty savings realised by particular enterprises from being exempt from VAT and duty on purchased equipment	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Toilet paper	2008	VER 01	China	Preferential tax policies for enterprises engaged in forestry	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises involved in the 'production of forestry'.	Tax savings realised by particular enterprises from being exempt from income tax	Favours particular enterprises, being those eligible enterprises involved in the 'production of forestry'.	Yes	
Toilet paper	2008	VER 01	China	Domestic VAT refunds for companies in Hainan Economic Development Zone				No	Program ceased operation at the end of 2002 follow GPRC directive.
Toilet paper	2008	VER 01	China	Forestry Funds: • Special fund for projects for the protection of natural forestry • Cash subsidy for returning cultivated land to forests • Compensation fund for forestry ecological benefits • Interest discount for loans for the purpose of desertification prevention in forestry • Subsidy for prevention from and control of pest and disease in forestry.				No	Contribution was not made in connection with the production, manufacture or export of toilet paper and had no tangible price effect on a major input. There is no evidence to suggest that the payments have been made for the harvesting of timber or its processing as a major input to the paper making sector.
Toilet paper	2008	VER 01	China	Grants provided for Export Performance				No	Recognition under this program is not accompanied by any financial reward from government
Toilet paper	2008	VER 01	China	Famous Brands	Direct transfer of funds by GPRC to the recipient enterprises in China.	Receipt of the respective funds	Criteria or conditions providing access to the subsidy favours particular enterprises, being those fund recipients, over all other enterprises in China.	Yes	
Toilet paper	2008	VER 01	China	State Key Technology Renovation Project Fund	Direct transfer of funds by GPRC to the recipient enterprises in China.	Receipt of the respective funds	Criteria or conditions providing access to the subsidy favours particular enterprises, being those fund recipients, over all other enterprises in China.	Yes	
Toilet paper	2008	VER 01	China	Clean Production Technology Fund	Direct transfer of funds by GPRC to the recipient enterprises in China.	Receipt of the respective funds	Criteria or conditions providing access to the subsidy favours particular enterprises, being those fund recipients, over all other enterprises in China.	Yes	
Toilet paper	2008	VER 01	China	Reduction in land use fees				No	There was no reduction in land use fees during the POI as the payment of land use fees ceased effectively on 1 January 2007 with the implementation of the uniform payment of land tax by all enterprises (both FIEs and DfEs).
Toilet paper	2008	VER 01	China	Direction adjustment tax on fixed assets				No	The collection of the tax was suspended, effective 1 January 2000.

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Toilet paper	2008	VER 01	China	Preferential tax policies for research and development				No	Subsidy program was not specific as it was available to all enterprises, and not restricted to FIEs.
Toilet paper	2008	VER 01	China	Income tax refund for re-investment of FIE profits being: • Income Tax Refund for Re-investment of FIE Profits by Foreign Investors • Income Tax Refund for Re-investment of FIE Profits in Export-orientated or Technologically advanced Enterprises	Involves the foregoing, or non-collection, of revenue due to the GPRC from the FIE involved in the production/manufacture of those goods.	Tax savings realised by particular enterprises through the full or part refund of income tax on reinvested profits.	Only the foreign investors of FIEs are eligible for the subsidy. Any minority foreign investors of DfEs are not eligible for the subsidy. Moreover in respect of export-orientated and technologically advanced FIEs the limitation is further enhanced.	Yes	
Aluminium extrusions	2010	BEP 148	China	One-time awards to enterprises whose products qualify for 'well known trademarks of China' and 'famous brands of China'	Involves a financial grant being awarded to eligible companies	Funds provided	Contingent on the company having a product that qualifies for the title of 'China worldwide famous brand', 'China well-known brand', 'famous trademark', 'state products of exemption from check', 'Guangxi 'well known brand' or 'Guangxi famous trademark'	Yes	
Aluminium extrusions	2010	BEP 148	China	Provincial scientific development fund	Involves a financial grant being awarded to companies that manufacture and export high-tech products.	Funds provided	Favours particular enterprises, being eligible enterprises involved in the manufacture and export of 'high-tech' products.	Yes	
Aluminium extrusions	2010	BEP 148	China	Export brand development fund	Involves a financial grant being awarded to companies to support the development of export brands	Funds provided	Favours particular enterprises, being eligible enterprises involved in the manufacture and export of famous international brands.	Yes	
Aluminium extrusions	2010	BEP 148	China	Matching funds for international market development for SMEs	Involves a financial grant being awarded to eligible companies that have an export focus.	Funds provided	Contingent on eligible enterprises meeting certain criteria included the size of the company and a focus on exports	Yes	
Aluminium extrusions	2010	BEP 148	China	Superstar enterprise grant	Involves a financial grant being awarded to eligible companies.	Funds provided	Contingent on eligible enterprises meeting certain criteria including revenue and production requirements.	Yes	
Aluminium extrusions	2010	BEP 148	China	Research & development (R&D) assistance grant	Involves a financial grant being awarded to companies engaged in scientific and/or technological research.	Funds provided	Enterprises are selected based on their scientific and technological research.	Yes	
Aluminium extrusions	2010	BEP 148	China	Patent Award of Guangdong Province	Involves a financial grant being awarded to eligible enterprises.	Funds provided	Enterprises are selected based on their patents meeting certain criteria.	Yes	
Aluminium extrusions	2010	BEP 148	China	Training program for rural surplus labour force transfer employment	Involves a financial grant being provided to eligible companies that employ people from the city's rural surplus labour force.	Funds provided	Contingent on eligible companies employing people from the surplus rural labour force and holding a training certificate.	Yes	
Aluminium extrusions	2010	BEP 148	China	Innovative experimental enterprise grant	Involves a grant being provided to eligible enterprises	Funds provided	Favours particular enterprises, specifically eligible enterprises located in Zhejiang Province.	Yes	
Aluminium extrusions	2010	BEP 148	China	Special support fund for non-state-owned enterprises	Involves a grant being paid to eligible enterprises	Funds provided	Favours particular enterprises, specifically eligible non-state owned enterprises located in Yunnan Province.	Yes	
Aluminium extrusions	2010	BEP 148	China	Venture investment fund of hi-tech industry	Involves a grant being paid to eligible enterprises located in the Hi-Tech Zone or High-Tech park of the Northern District.	Funds provided	Favours particular enterprises, being eligible enterprises located in the Hi-Tech Zone or High-Tech park of the Northern District.	Yes	
Aluminium extrusions	2010	BEP 148	China	Grants for encouraging the establishment of headquarters and regional headquarters with foreign investment.	Involves a grant being paid to foreign invested enterprises that establish their headquarters or regional headquarters in Guangzhou Municipality	Funds provided	Favours particular enterprises, particularly eligible FIEs that establish headquarters or regional headquarters in Guangzhou Municipality.	Yes	
Aluminium extrusions	2010	BEP 148	China	Goods provided at less than adequate remuneration	Aluminium supplied to manufacturers by state owned enterprises at less than market value	goods provided at less than adequate remuneration	Favours downstream manufacturers of aluminium products	Yes	
Aluminium extrusions	2010	BEP 148	China	Preferential tax policies for foreign invested enterprises - reduced tax rate for productive FIEs scheduled to operate for a period of not less than 10 years	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible foreign invested enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Aluminium extrusions	2010	BEP 148	China	Preferential tax policies enterprises with foreign investment established in special economic zones (excluding Shanghai Pudong area)	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible enterprises in the SEZ	Yes	
Aluminium extrusions	2010	BEP 148	China	Preferential tax policies enterprises with foreign investment established in the coastal economic open areas and in the economic and technological development zones.	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Aluminium extrusions	2010	BEP 148	China	Preferential tax policies enterprises with foreign investment established in Pudong area of Shanghai.	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Aluminium extrusions	2010	BEP 148	China	Preferential tax policies in the western regions.	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible enterprises in China.	Tax savings realised by particular enterprises from being exempt from local income tax	Favours particular enterprises, being those 'encouraged' enterprises	Yes	
Aluminium extrusions	2010	BEP 148	China	VAT and tariff exemptions on imported equipment	Involves the foregoing, or non-collection, of revenue due to the GPRC by eligible production orientated DfEs in China.	Tax and duty savings realised by particular enterprises from being exempt from VAT and duty on purchased equipment	Favours particular enterprises, being those eligible production orientated FIEs	Yes	
Aluminium extrusions	2010	BEP 148	China	Preferential Tax Policies for Domestic Enterprises Purchasing Domestically Produced Equipment for Technology Upgrading Purposes				No	Program was discontinued prior to the investigation period
Aluminium extrusions	2010	BEP 148	China	Preferential Tax Policies for Foreign Invested Enterprises and Foreign Enterprises which have Establishments or Places in China and are Engaged in Production or Business Operations Purchasing Domestically Produced				No	Program ceased to operate in its entirety prior to the investigation period.
Aluminium extrusions	2010	BEP 148	China	Preferential Tax Policies for the Research and Development of Foreign-invested Enterprises				No	Program ceased to operate in its entirety prior to the investigation period.
Aluminium extrusions	2010	BEP 148	China	Preferential Tax Policies for Enterprises with Foreign Investment which are Technology-intensive and Knowledge-intensive.				No	Program is part of 'Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)'.
Aluminium extrusions	2010	BEP 148	China	Interest Free Loans to High and New Technology Product				No	Program did not confer a benefit in respect of the goods subject of the investigation
Aluminium extrusions	2010	BEP 148	China	Debt-to-equity programs				No	Insufficient facts to establish whether program involves a financial contribution and/or confer a benefit to the goods.
Aluminium extrusions	2010	BEP 148	China	Guangdong-Hong Kong Technology Cooperation Funding Scheme				No	Program is granted by The Government of The Hong Kong Special Administrative Region and was therefore outside the scope of investigation
Aluminium extrusions	2010	BEP 148	China	National Innovation Fund for Technology Based Firms				No	Program did not confer a benefit in respect of the goods subject of the investigation
Aluminium extrusions	2010	BEP 148	China	Special Funds for Foreign Economic and Technical Cooperation				No	Program did not confer a benefit in respect of the goods subject of the investigation

Investigation	Report date	Report link	Country of export	Program title	Financial contribution	Benefit conferred	Specificity	Countervailable subsidy	Reason why program was found not to be countervailable
Aluminium extrusions	2010	BEP 148	China	Innovation Fund for Medium and Small Business				No	Program did not confer a benefit in respect of the goods subject of the investigation
Aluminium extrusions	2010	BEP 148	China	Interest subsidies for loans secured by tax refund accounts				No	Program was abolished in 2004.
Aluminium extrusions	2010	BEP 148	China	Inward Remittance of Export Earnings				No	Program ceased to operate in February 2007, prior to the investigation period.
Aluminium extrusions	2010	BEP 148	China	Export Assistance Grant				No	Program is a duplicate of 'Matching Funds for International Market Development for SMEs' which has been determined to be a countervailable subsidy.
Aluminium extrusions	2010	BEP 148	China	Reimbursement of Antidumping and/or Countervailing Legal Expenses by the Local Government				No	Insufficient evidence that such a program exists.
Aluminium extrusions	2010	BEP 148	China	The State Key Technology Renovation Projects				No	Program ceased to operate in 2003, and the legal basis for the program was repealed in February 2008.
Aluminium extrusions	2010	BEP 148	China	Income Tax Refund Where Profits Re-Invested				No	Program was discontinued prior to the investigation period.
Aluminium extrusions	2010	BEP 148	China	Exemption/Reduction of Special Land Tax and Land Use Fees				No	No applicable exemption in land use fees since 1995.
Aluminium extrusions	2010	BEP 148	China	Preferential Tax Policies for Foreign-Invested Export Enterprises				No	Program ceased to operate in its entirety prior to the investigation period.
Aluminium extrusions	2010	BEP 148	China	Local Income Tax Exemption and/or Reduction				No	Program ceased to operate in its entirety prior to the investigation period.
Biodiesel	2010	BEP 163	USA	Excise tax/Income tax credit under Title 26, Section 40A of the USA Internal Revenue Code: - the biodiesel mixture credit; - the biodiesel credit; - the small agri-biodiesel producer credit	Each component involves: - a direct transfer of funds from the government to the enterprise by whom the biodiesel is produced, manufactured or exported; and/or - a direct transfer of funds from the government to that enterprise upon particular circumstances occurring; and/or - the forgoing, or non-collection, of revenue (other than an allowable exemption or remission) due to the government by that enterprise.	The benefit from these grants is the full amount of the grant.	Limited to entities involved in the biodiesel industry.	Yes	
Biodiesel	2010	BEP 163	USA	Missouri Qualified Biodiesel Producer Incentive Program	Involves a direct transfer of funds from the government to the enterprise by whom the biodiesel is produced, manufactured or exported	The benefit from these grants is the full amount of the grant.	Limited to entities involved in the biodiesel industry.	Yes	

Notes:

1. Customs and Border Protection has only made preliminary findings in relation to the toilet paper subsidy programs as the countervailing application was withdrawn by the Australian industry prior to the publication of the statement of essential facts