

Type	Subsidy	Scope	Title	Legislation	Authority	Source	Quantifiable benefit	Initiate?	Customs and Border Protection comment	
Policies for encouraged industries	2	Preferential policies for business income tax.	General Office of the State Council printed and distributed the circular concerning the plan for the division of labor of departments on implementing several opinions of the State Council on further handling well the utilization of foreign investment.	Guo Ban Han No. 128 of 2010.	Relevant departments of the State Council. : MOST, MOF, SAT, NDRC, MOFCOM, MIIT.	www.fdi.gov.cn	Foreign investment shall be encouraged in hi-tech industries. Preferential policies for business income tax shall be continuously subject to qualified domestic and foreign-funded enterprises in the central and western area to maintain the good trend of absorbing foreign investment. Investment promotion shall be stepped up.	No	Broad policy statement only. Does not provide sufficient evidence of a particular subsidy program, its nature and amount of the subsidy	
	3	Creation of a good investment environment for FIEs.	Circular of the NDRC on doing a good job of delegating the power to approve foreign-invested projects.	Fa Gai Wai Zi No. 914 of 2010	Development and reform commissions of provinces and autonomous regions.	www.fdi.gov.cn	Development and reform commissions at various levels shall encourage foreign investments in high-end manufacturing. Development and reform commissions at various levels shall seize this opportunity of power delegation to guide and regulate sound development of development zones (for FIEs).	No	Broad policy statement only. Does not provide sufficient evidence of a particular subsidy program, its nature and amount of the subsidy	
	4	Priority on manufacturing including in the economic belts along the Yangtze River and Beijing-Guangzhou Railway and city circles identified by the six provinces respectively as well as areas that are closely linked with the Yangtze River Delta, Pearl River Delta and the Bohai Bay Rim.	Central China foreign investment promotion plan, 2009 ~ 2014.			Department of Foreign Investment Administration of MOFCOM, Chinese Academy of International Trade and Economic Cooperation of MOFCOM, and the foreign investment authorities of Shanxi, Anhui, Jiangxi, Henan, Hubei and Hunan provinces.	www.fdi.gov.cn	The central region should be generously supported financially by the central and provincial governments, including setting aside a larger proportion from the Central Foreign Trade Development Fund.	No	Broad policy statement only. Does not provide sufficient evidence of a particular subsidy program, its nature and amount of the subsidy
	5	Encouraged industries.	Catalogue for the guidance of foreign investment industries (amended in 2007)		Decree No 57 of 2007.	NDRC, MOFCOM	http://english.mof.gov.cn/aarticle/policyrelease/announcement/200711/20071105241195.html	Encouraged FIEs include manufacturing of casting and forging blanks for cars, production of lightened new materials for automobiles and production of lightened automobile parts.	No	Catalogue of industries only. Does not contain evidence of a particular subsidy program, its nature and amount of the subsidy.
Preferential tax policies	14	Preferential tax policies for enterprises recognized as high or new technology enterprises established in the State high or new technology industrial development zones.	Preferential tax policies for enterprises recognized as high or new technology enterprises established in the State high or new technology industrial development zones.	MOF Circular Cai Shui Zi No. 001 of 1994 ; Guo Shui Fa No. 151 of 1994.	MOF, SAT, MOST.	http://docsonline.wto.org:80/DDFD/ocuments/t/G/SC/M/N123CHN.doc	Reduced enterprises income tax rate of 15% and may be exempt from tax in the first and second years from the year beginning production.	No	Considered to be duplicate of Preferential Tax Policy 3 in the ARW Subsidy Menu and this particular reference from 1994 likely to have been superceded.	
	15	Preferential tax policies for enterprises which provide employment to unemployed people.	Preferential tax policies for enterprises which provide employment to unemployed people.	MOF Circular Cai Shui Zi No. 001 of 1994.	MOF, SAT.	http://docsonline.wto.org:80/DDFD/ocuments/t/G/SC/M/N123CHN.doc	Income tax exemption for 3 years plus 50% reduced income tax for years 4 and 5.	Yes	Supporting document is WTO notification. Records duration of program as '1994 - present'. Provides authority for the program and details amount of subsidy.	
	19	Preferential tax policies for the research and development of enterprises.	Preferential tax policies for the research and development of enterprises.	MOF Circular Cai Shui No. 244 of 2003.	MOF, SAT.	http://docsonline.wto.org:80/DDFD/ocuments/t/G/SC/M/N123CHN.doc	Regardless of ownership, 150% tax offset for R&D expenses.	No	Supporting document is WTO notification. Records duration of program as '2003 - present'. Provides authority for the program and details amount of subsidy. Question specificity - available to all enterprises that increase R&D by specified amount. Found not to be countervailable in toilet paper	
	20	Preferential tax policies for the research and development of FIEs.	Preferential tax policies for the research and development of FIEs.	SAT Circular Guo Shui Fa No. 173 of 1999.	MOF, SAT.	http://docsonline.wto.org:80/DDFD/ocuments/t/G/SC/M/N123CHN.doc	150% tax offset for R&D expenses.	No	Supporting document is WTO notification. Records duration of program as '2003 - present'. Provides authority for the program and details amount of subsidy. Question specificity - available to all enterprises that increase R&D by specified amount. Found not to be countervailable in toilet paper	
	21	Preferential tax policies for enterprises transferring technology.	Preferential tax policies for enterprises transferring technology.	MOF Circular Cai Shui Zi No. 001 of 1994.	MOF, SAT.	http://docsonline.wto.org:80/DDFD/ocuments/t/G/SC/M/N123CHN.doc	Reduced tax of enterprises profiting from technology transfers.	Yes	Supporting document is WTO notification. Records duration of program as '2001 - present'. Provides authority for the program and details amount of subsidy.	
	22	Preferential tax policies for enterprises making little profits.	Preferential tax policies for enterprises making little profits.	MOF Circular Cai Shui Zi No. 009 of 1994.	MOF, SAT	http://docsonline.wto.org:80/DDFD/ocuments/t/G/SC/M/N123CHN.doc	Reduced enterprise income tax, 18% or 27%.	Yes	Supporting document is WTO notification. Records duration of program as '1994 - present'. Provides authority for the program and details amount of subsidy.	
	23	Preferential tax policies for enterprises with foreign investment in the border cities.	Preferential tax policies for enterprises with foreign investment in the border cities.	SAT Circular Guo Shui Han Fa No. 1412 of 1992.	MOF, SAT & MOFCOM.	http://docsonline.wto.org:80/DDFD/ocuments/t/G/SC/M/N123CHN.doc	Enterprise income tax may be levied at a reduced rate of 24%.	Yes	Supporting document is WTO notification. Records duration of program as '1992 - present'. Provides authority for the program and details amount of subsidy. Found to be countervailable subsidy in toilet paper case	
Geographical	5	Preferential tax policies for FIEs in the Three Gorges of Yangtze River Economic Zone, i.e. Shanghai, Zhejiang and Jiangsu.	Preferential tax policies for FIEs in the Three Gorges of Yangtze River Economic Zone, i.e. Shanghai, Zhejiang and Jiangsu.	MOF Circular Cai Shui Zi No. 034 of 1995.	MOF, SAT & MOFCOM.	http://docsonline.wto.org:80/DDFD/ocuments/t/G/SC/M/N123CHN.doc	Reduced enterprises income tax rate of 15% or 24%.	Yes	Supporting document is WTO notification. Records duration of program as '1995 - present'. Provides authority for the program and details amount of subsidy. Found to be countervailable in toilet paper case	
	6	Preferential tax policies for enterprises established in poverty stricken areas	Preferential tax policies for enterprises established in poverty stricken areas	MOF Circular Cai Shui Zi No. 001 of 1994.	MOF, SAT, Office of Poverty Alleviation under the State Council, and National Development & Reform Committee (NDRC)	http://docsonline.wto.org:80/DDFD/ocuments/t/G/SC/M/N123CHN.doc	Enterprise income tax exemption for 3 years.	Yes	Supporting document is WTO notification. Records duration of program as '1994 - present'. Provides authority for the program and details amount of subsidy. Found to be countervailable in toilet paper case	
Provincial & Zone	7	Preferential tax policies for FIEs in Kunshan Economic and Technology Development Zone.	Preferential tax policies for FIEs in Kunshan Economic and Technology Development Zone.	Huo Shui Han Fa No. 424 of 1992.	GOC		Reduced enterprises income tax of 15%.	No	No evidence of program provided or referenced	
	8	Preferential tax policies for FIEs in bonded areas.	Preferential tax policies for FIEs in bonded areas.	Guo Shui Han Fa No. 1123 of 1991.	GOC	www.fdi.gov.cn	Reduced enterprises income tax of 15%.	No	Unable to locate legislation referred to.	
	16	State land lease subsidy in Zhejiang province.	Zhejiang website.	Zhejiang provincial government.			Rates for state land lease are lowered by RMB 10,000 to RMB 50,000 per mu.	No	Reference to evidence not provided.	
	17	Research & Development (R&D) assistance grant, Jiangment, Guangdong province.	Administrative Measures of Science & Technology Three Kinds of Funds of Jiangment City.	Jiangment City				No	Reference to evidence not provided.	
	19	Patent award of Guangdong Province.	Administrative Measures of Patent Award of Guangdong Province		People's Government of Guangdong (PGOG).		Also available in other provinces ?	Yes	Investigated in REP 148 - Program 8. Found to be	
	20	Special Fund for Significant Science and Technology in Guangdong Province.	The Provisional Measures on Administration of Guangdong Important Science-Technology Project Special Fund.	Yeu Cai Gong No. 166 of 2009.	PGOG, Guangdong Science & Technology Dept.			No		
	21	Special fund for Energy Saving Technology Reform, Guangdong province.	Provisional Measures on Administration of Guangdong Energy-Saving Special Fund.	Yue Cai Gong No. 126 of 2008.	Department of Finance and the Economic Trade Commission of Guangdong.			No		
	22	Provincial Fund for Fiscal and Technological Innovation, Guangdong province.	Provisional Measures on Administration of Exploration and Renovation Provincial Level Fund.	Yui Cai Qi No. 140 of 2003.	Provincial Department of Finance and Economic and Trade Commission of Guangdong Province.			No		
23	Provincial Loan Discount Special Fund for SMEs, Guangdong province.	Measures on Administration of SME Loan Interest Assistance Special Fund.	Yue Cai Gong No. 124 of 2009.	Provincial Department of Finance and Guangdong Provincial SME Bureau.			No			

F						Also available in other provinces ?		Details of subsidy amount not provided. Reference to evidence not provided.		
	24	PGOG Science and Technology Bureau Project Fund (Guangdong Industry, Research, University Cooperating Fund), Guangdong province.	PGOG Science and Technology Bureau Project Fund (Guangdong Industry, Research, University Cooperating Fund), Guangdong province.		Provincial Department of Finance and the Department of Science and Technology of Guangdong.		No			
	25	PGOG Tax Offsets Grants for Research and Development, Guangdong province.	Trial Administrative Measures for the Pre-Tax Deduction of Enterprises R&D Expenses.		PGOG Science and Technology Department and the Economic Trade Commission.		No			
	26	Refund of Land-Use Tax for Firms Located in New and High-Tech Industrial Development Zones, Guangdong province.			Guangdong Province.		No			
	27	Development Assistance Grant, Guangdong province.			Guangdong Province.		No			
	28	Fund for Economic, Scientific and Technology Development in Foshan City, Guangdong province.	Circular on Printing and Distributing of the Measures on Administration of Foshan Sci-Tech Development Special Fund.	Fo Fu Ban No. 402 of 2008.	Science & Technology Bureau of Foshan Municipality and the Finance Bureau of Foshan Municipality.		No			
Export & brand	3	China World Top Brand program and/or export based subsidies.	Key Export Enterprise Assistance Fund.	Xia Fu Ban [2006] No. 117.	Xiamen provincial government.	△	No	Insufficient evidence of existence, nature and amount of subsidy		
	4	China World Top Brand program and/or export based subsidies.	Circular on Carrying Out Evaluation of Products to Be Recognized as China World Top Brand.	GZJZ [2005] No. 95.		△	No	Insufficient evidence of existence, nature and amount of subsidy		
	5	China World Top Brand program and/or export based subsidies.	Circular on Application of China World Top Brands in 2006.	ZJZH [2006] No. 11.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	6	China World Top Brand program and/or export based subsidies.	Circular on Application of China World Top Brands in 2008.	ZJZH [2008] No. 23.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	7	China World Top Brand program and/or export based subsidies.	Measures for the Administration of Chinese Name-Brand Products.	AQSIQ Order No. 12 [29 Dec-01].			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	8	China World Top Brand program and/or export based subsidies.	Notice Concerning the Issuing of Opinions on Promoting the Brand-Driven Strategy & Its Incentive Measures	FFB [2007] No. 274.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	9	China World Top Brand program and/or export based subsidies.	Opinions of the Party Committee and People's Government of Jinhua City on Promoting the Building of "Jinhua Brand".	SW [2006] No. 21.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	10	China World Top Brand program and/or export based subsidies.	Circular on Printing and Distributing the Method of Nanhai District, Foshan City for Supporting and Awarding Independent Innovation, Brand Drive and Enterprise.	NF [2007] No. 128.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	11	China World Top Brand program and/or export based subsidies.	Circular on Forwarding Reward Rules for the Strategy of Drive with Top Brands in Suzhou City.	SFB [2005] No. 109.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	12	China World Top Brand program and/or export based subsidies.	Opinions of Wuyi County Party Committee and People's Government on Encouraging Further and Promoting the Development of SMEs.	Available at : www.zjwy.gov.cn/dzkw/wj_style.jsp?fileID=1312 .		www.zjwy.gov.cn/dzkw/wj_style.jsp?fileID=1312		No	Could not open link	
	13	China World Top Brand program and/or export based subsidies.	Notices Concerning Printing and Distributing the Implementing Regulations Issue by the Bureau of Finance and the Economic Development Administration of Xiamen to Support the Development of High Quality Well-Known Products in Xiamen.	Xiacaiqi [2007] No. 21.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	14	China World Top Brand program and/or export based subsidies.	Suggestions on Accelerating the Implementation of Brand Strategy.	ZZF [2007] No. 81.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	15	China World Top Brand program and/or export based subsidies.	Circular on Ensuring Proper Use and Management of Guangdong Brand Development Fund.	YCF [2007] No. 64.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	16	China World Top Brand program and/or export based subsidies.	Notice of Issuing the Directive on Supporting the Development of Name Brands for Export.	Shang Mao [2005] No. 124.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
	Export & brand	17	China World Top Brand program and/or export based subsidies.	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.			△	No	Insufficient evidence of existence, nature and amount of subsidy
		18	China World Top Brand program and/or export based subsidies.	Notice of General Officer of Ministry of Commerce Concerning Recommending Candidates of "Chinese Export Famous Brands".	SBMH [2007] No. 25.			△	No	Insufficient evidence of existence, nature and amount of subsidy
19		China World Top Brand program and/or export based subsidies.	Circular on Printing and Distributing the Policy Opinions for Accelerating Innovate Development of Industrial Economy.	CZF [2005] No. 45.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
20		China World Top Brand program and/or export based subsidies.	Circular on Printing and Distributing the "Provisional Regulation on the Use of Fujian Export Brand Development Fund".	MCW [2007] No. 17.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
21		China World Top Brand program and/or export based subsidies.	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 [Foreign Trade and Economic Cooperation Department of Fujian Province].	MWJMF [2008] No. 31.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
22		China World Top Brand program and/or export based subsidies.	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".	YWJMJJ [2007] No. 1.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
23		China World Top Brand program and/or export based subsidies.	Suggestions on the "Export Brands Particularly Cultivated and Developed by the Department of Foreign Trade and Economic Cooperation Department of Guangdong Province".	Available at : www.gdoftec.gov.cn/jsmyc/main/shownews.asp?newsid=299&channelif=16 .		www.gdoftec.gov.cn/jsmyc/main/shownews.asp?newsid=299&channelif=16		No	Could not open link	
24		China World Top Brand program and/or export based subsidies.	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.	YWJMJJH [2008] No. 31.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
25		China World Top Brand program and/or export based subsidies.	Notice Regarding Support Policies to Promote the Development of Our City's Foreign Trade and Economic Cooperation for 2005.	Hang Wai Jing Mai Ji Cai [2005] No. 225 ; Hang Cei Qi Er [2005] No. 602.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
26		China World Top Brand program and/or export based subsidies.	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 Policy.	Hang Zheng Ban [2007] No. 47.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
27		China World Top Brand program and/or export based subsidies.	Directives of the Administrative Office of the Hangzhou Municipal People's Government on Promoting the Development of Independent Export Brands[1];	[1] Hang Zheng Ban [2007] No. 10.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
28		China World Top Brand program and/or export based subsidies.	Circular on Printing and Distributing the Newly Revised "Method for Selection of Henan Famous Export Brands"[3];	[3] Yu Shang Mao [2008] No. 1.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
29		China World Top Brand program and/or export based subsidies.	Guiding Opinions on Supporting the Development of Henan (Famous) Export Brands in the "11th Five-Year Plan" Period[4];	[4] Yushangmao [2006] No. 13.			△	No	Insufficient evidence of existence, nature and amount of subsidy	
30		China World Top Brand program and/or export based subsidies.	Notice Regarding Selection of 2007-2008 "Jiangsu Province Export Brands for Focused Cultivation and Development"[5];	[5] Suwajingmaomao 2007 No. 122.			△	No	Insufficient evidence of existence, nature and amount of subsidy	

31	China World Top Brand program and/or export based subsidies.	Opinion on Promoting Better and Quicker Development of Private Economy[6];	[6] JZF [2007] No. 113.		△	No	Insufficient evidence of existence, nature and amount of subsidy
32	China World Top Brand program and/or export based subsidies.	Opinion of the Party Committee and People's Government of Jinhua City on Promoting the Building of 'Jinhua Brand'[7];	[7] SW [2006] No. 21.		△	No	Insufficient evidence of existence, nature and amount of subsidy
33	China World Top Brand program and/or export based subsidies.	Opinions of Jindong District Party Committee and People's Government of Jinhua City on Accelerating Industrial and Export-Oriented Economic Development[8];	[8] Available at: http://zsj.jindong.gov.cn/news/ZCFG_9214/200811431343.html .		http://zsj.jindong.gov.cn/news/ZCFG_9214/200811431343.html .	No	Could not open link
34	China World Top Brand program and/or export based subsidies.	Circular on Printing and Distributing the Method of Nanhai District, Foshan City for Supporting and Awarding Independent Innovation, Brand Drive and Enterprise IPO[10];	[10] NF [2007] No. 128.		△	No	Insufficient evidence of existence, nature and amount of subsidy
35	China World Top Brand program and/or export based subsidies.	Notice of the People's Government of Quanzhou Fengze District on Issuing Regulations Concerning the Support to Key Enterprises[1];	[1] Quanfengzhengzong [2008] No. 22.		△	No	Insufficient evidence of existence, nature and amount of subsidy
36	China World Top Brand program and/or export based subsidies.	Opinion on Promoting Fast and Healthy Development of Characteristic Manufacturing Industry through Implementing Industrial Upgrading Projects[2];	[2] QWF [2007] No. 20.		△	No	Insufficient evidence of existence, nature and amount of subsidy
37	China World Top Brand program and/or export based subsidies.	Notice on Printing and Distribution of 2006 Policies for Encouraging the Development of Foreign Trade & Economic Cooperation in Shandong[3];	[3] LCQ [2006] No. 5.		△	No	Insufficient evidence of existence, nature and amount of subsidy
38	China World Top Brand program and/or export based subsidies.	Circular on Forwarding the Detailed Reward Rules for the Strategy of Drive with Top Brands in Suzhou City[6];	[6] SFB [2005] No. 109.		△	No	Insufficient evidence of existence, nature and amount of subsidy
39	China World Top Brand program and/or export based subsidies.	Circular on Forwarding the Policy Measures for Pushing on the Strategy of Drive with Top Brands[7];	[7] SFB [2005] No. 115.		△	No	Insufficient evidence of existence, nature and amount of subsidy
40	China World Top Brand program and/or export based subsidies.	Opinion of Wuyi County Party Committee and People's Government on Further Encouraging and Promoting the Development of SMEs[10];	[10] Available at: http://www.zjwy.gov.cn/dzww/wj_style.jsp?fileID=1312 .		http://www.zjwy.gov.cn/dzww/wj_style.jsp?fileID=1312 .	No	Could not open link
41	China World Top Brand program and/or export based subsidies.	Measures for Managing Xiamen's Key Export Enterprise Assistance Fund[11];	[11] Xia Fu Ban [2006] No. 117.		△	No	Insufficient evidence of existence, nature and amount of subsidy
42	China World Top Brand program and/or export based subsidies.	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[12];	[12] Xiamen Trade Development Gui Cai [2006] No. 268.		△	No	Insufficient evidence of existence, nature and amount of subsidy
43	China World Top Brand program and/or export based subsidies.	CPC Committee of Yinzhou District, Ningbo City People's Government of Yinzhou District, Ningbo City Opinions on Promoting Economic Development of Yinzhou District[13];	[13] YYD [2008] No. 1.		△	No	Insufficient evidence of existence, nature and amount of subsidy
44	China World Top Brand program and/or export based subsidies.	Notices on Publication of Interim Procedures on Management of Zhejiang Province Export Brands Fund[14];	[14] ZCQZ [2006] No. 207.		△	No	Insufficient evidence of existence, nature and amount of subsidy
45	China World Top Brand program and/or export based subsidies.	Notice Concerning Relevant Policies on Promotion of Foreign Trade & Economic Development in 2005[15];	[15] ZCQZ [2005] No. 145.		△	No	Insufficient evidence of existence, nature and amount of subsidy
46	China World Top Brand program and/or export based subsidies.	Suggestions on Accelerating the Implementation of Brand Strategy[16];	[16] ZZF [2007] No. 81.		△	No	Insufficient evidence of existence, nature and amount of subsidy
47	China World Top Brand program and/or export based subsidies.	Opinions on Accelerating Open Economy of Organizations Directly Under Municipal Government[18];	[18] LZF [2004] No. 38.		△	No	Insufficient evidence of existence, nature and amount of subsidy
48	China World Top Brand program and/or export based subsidies.	Measures for the Administration of Famous-Brand (Industrial) Products of Guangdong Province[23];	[23] Available at: http://www.lawinfochina.com/law/display.asp?db=1&id=2737&keyword=famous%20brand%20guangdong .		http://www.lawinfochina.com/law/display.asp?db=1&id=2737&keyword=famous%20brand%20guangdong .	No	Website states that policy has expired
49	China World Top Brand program and/or export based subsidies.	Measures for the Administration of Famous-Brand (Agricultural) Products of Guangdong Province[24];	[24] Available at: http://www.lawinfochina.com/law/display.asp?db=1&id=2768&keyword=famous%20brand%20guangdong .		http://www.lawinfochina.com/law/display.asp?db=1&id=2768&keyword=famous%20brand%20guangdong .	No	Website states that policy has expired
50	China World Top Brand program and/or export based subsidies.	Circular of Ministry of Commerce, China Export & Credit Insurance Corporation Concerning Utilizing Export Credit Insurance to Support the Development of Name Brand Export.[25]	[25] Shang Mao Fa [2005] No. 332.		△	No	Insufficient evidence of existence, nature and amount of subsidy
51	China World Top Brand program and/or export based subsidies.	Notice Regarding Support Policies to Promote the Development of Our City's Foreign Trade and Economic Cooperation for 2005[1];	[1] Hang Wai Jing Mao Ji Cai [2005] No. 225; Hang Cai Qi Er [2005] No. 602.		△	No	Insufficient evidence of existence, nature and amount of subsidy
52	China World Top Brand program and/or export based subsidies.	Notice Concerning Relevant Policies on Promotion of Foreign Trade & Economic Development in 2005[4];	[4] ZCQZ [2005] No. 145.		△	No	Insufficient evidence of existence, nature and amount of subsidy
53	China World Top Brand program and/or export based subsidies.	Opinions on Accelerating Open Economy of Organizations Directly Under Municipal Government[6];	[6] LZF [2004] No. 38.		△	No	Insufficient evidence of existence, nature and amount of subsidy

Export & brand

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	55	China World Top Brand program and/or export based subsidies.	Notice on Printing and Distribution of 2006 Policies for Encouraging the Development of Foreign Trade & Economic Cooperation in Shandong[11];	[11] LCQ [2006] No. 5.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	56	China World Top Brand program and/or export based subsidies.	Notice on Printing and Distribution of 2003 Policies for Encouraging and Expanding Foreign Trade Export to Shandong[12];	[12] LWJMJCZ [2003] No. 180.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	57	China World Top Brand program and/or export based subsidies.	2004 Policies for Encouraging the Development of Foreign Trade & Economic Cooperation in Shandong[13];	[13] LWJMJCZ [2003] No. 1037.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	58	China World Top Brand program and/or export based subsidies.	Measures for Managing Xiamen's Key Export Enterprise Assistance Fund[15];	[15] Xia Fu Ban [2006] No. 117.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	59	China World Top Brand program and/or export based subsidies.	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[16];	[16] Xiamen Trade Development Gui Cai [2006] No. 268.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	60	China World Top Brand program and/or export based subsidies.	Opinions on Further Accelerating the Development of Open Economy[17];	[17] XZF [2007] No. 1.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	61	China World Top Brand program and/or export based subsidies.	CPC Committee of Yinzhou District, Ningbo City People's Government of Yinzhou District, Ningbo City Opinions on Promoting Economic Development of Yinzhou District[18];	[18] YYD [2008] No. 1.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	62	China World Top Brand program and/or export based subsidies.	Notices on Publication of Interim Procedures on Management of Zhejiang Province Export Brands Fund[19];	[19] ZCQZ [2006] No. 207.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	63	China World Top Brand program and/or export based subsidies.	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[23];	[23] Hang Zheng Ban [2007] No. 47.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	64	China World Top Brand program and/or export based subsidies.	Directives of the Administrative Office of the Hangzhou Municipal People's Government on Promoting the Development of Independent Export Brands[24];	[24] Hang Zheng Ban [2007] No. 10.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	65	China World Top Brand program and/or export based subsidies.	Notice of the People's Government of Quanzhou Fengze District on Issuing Regulations Concerning the Support to Key Enterprises[25];	[25] Quanfengzhengzong [2008] No. 22.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	66	China World Top Brand program and/or export based subsidies.	Notice on Recommending of Alternative Name List for 2005-2006 "Export Brand Merchandise in Shanghai"[26];	[26] HJMMC [2005] No. 143.	△	No	Insufficient evidence of existence, nature and amount of subsidy
	67	China World Top Brand program and/or export based subsidies.	Notice of Shanghai Municipal Commission of Foreign Trade and Economic Cooperation for Carrying out Confirmation of 2007-2008 "Export Brands in Shanghai"[28];	[28] Available at: http://www.1128.org/html/dzzw/ggl/2008/08/doc45735.shtml .	http://www.1128.org/html/dzzw/ggl/2008/08/doc45735.shtml .	No	Could not open link
	68	China World Top Brand program and/or export based subsidies.	Measures on Promoting the Development of the City Open Economy in 2006[29];	[29] 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 .	No	Could not open link
69	China World Top Brand program and/or export based subsidies.	Notice Regarding Support Policies to Promote the Development of Our City's Foreign Trade and Economic Cooperation for 2005[31];	[31] Hang Wai Jing Mao Ji Cai [2005] No. 225; Hang Cai Qi Er [2005] No. 602.	△	No	Insufficient evidence of existence, nature and amount of subsidy	
70	China World Top Brand program and/or export based subsidies.	Notice Regarding Selection of 2007-2008 "Jiangsu Province Export Brands for Focused Cultivation and Development".[32]	[32] Suwajingmaomao 2007 No. 122.	△	No	Insufficient evidence of existence, nature and amount of subsidy	
71	China World Top Brand program and/or export based subsidies.	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.	△	No	Insufficient evidence of existence, nature and amount of subsidy	
72	China World Top Brand program and/or export based subsidies.	Decision of the State Council Concerning Several Issues on Further Strengthening Product Quality Work.	Issued by Document GuoFa No. 24 [1999] of the State Council on 25 Dec-99.	△	No	Insufficient evidence of existence, nature and amount of subsidy	
73	China World Top Brand program and/or export based subsidies.	Circular on Carrying Out Survey on the Brand Building Status of the Enterprises with Provincial Famous Export Brands.	Available at : www.yzwm.gov.cn/Article_Show.asp?ArticleID=1329 .	www.yzwm.gov.cn/Article_Show.asp?ArticleID=1329 .	No	Could not open link	
74	China World Top Brand program and/or export based subsidies.	Shanghai Export Brands List of Awardees in 2006-2006.	Available at : www.maofa.sh.cn/shangbiao/pingpai.asp .	www.maofa.sh.cn/shangbiao/pingpai.asp .	No	Could not open link	
75	China World Top Brand program and/or export based subsidies.	11th Five Year Plan Guidelines.	Available at : http://ghs.ndrc.gov.cn/ghjd/115gyxj/010a.htm .	http://ghs.ndrc.gov.cn/ghjd/115gyxj/010a.htm .	No	Could not open link	

△ Extracted from The World Trade Organization document WT/DS390/1, G/L/882, G/SCM/D83/1, G/AG/GEN/82 22 January 2009, (09-0278) CHINA - GRANTS, LOANS AND OTHER INCENTIVES Requests for Consultations by Guatemala.