

## ATTACHMENT III

### Subsidy Programs

#### A. Lending Programs

1. Canadian Agricultural Loans Act (“CALA”)
2. Farm Credit Canada (“FCC”)
3. Advance Payments Program (“APP”)
4. AgriInnovate

#### B. Income Tax and Direct Tax Programs

1. Ontario Farm Property Class Tax Rate Program
2. British Columbia Tax Reductions and Exemptions for Class 9 Farm Property (“GBC”)
3. Clean Technology Investment Tax Credit
4. Capital Cost Allowance Class

#### C. Indirect Tax Programs

1. Fuel Charge Exemption for Farmers (Gasoline & Diesel)
2. Ontario Coloured Fuel Tax Exemption
3. British Columbia Coloured Fuel Tax Exemption
4. British Columbia Provincial Sales Tax (“PST”)
5. Saskatchewan PST – Farmers’ Exemptions

#### D. Grant Programs

1. AgriInvest (Business Risk Management) (“BRM”)
2. Ontario Risk Management Program (“RMP”)
3. AgriStability
4. Agri-Marketing
5. Ontario Electricity Rebate (“OER”)
6. Reginal Economic Growth Through Innovation (“REGI”)
7. Environment & Climate Change Canada (“ECCC”)
8. Agricultural Clean Technology (“ACT”) Adoption Stream

#### E. Export Subsidy Programs

1. Export Development Canada (“EDC”)
2. Export Guarantee Program