

**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. AgrilInvest (Business Risk Management) (“BRM”)
2. Ontario Risk Management Program (“RMP”)
3. AgriStability
4. Agri-Marketing
5. Ontario Electricity Rebate (“OER”)
6. Regional 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