

HUSCH BLACKWELL

ATTACHMENT II

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Canada Subsidy Programs

A. Electricity-Related Programs

1. Provision of Electricity for Less Than Adequate Remuneration –Industrial Conservation Initiative / Class A Global Adjustment Program
2. Provision of Electricity for Less Than Adequate Remuneration –Privileged Access to the IESO Gateway
3. IESO Demand Response / Capacity Auction
4. Purchases of Electricity for More Than Adequate Remuneration

B. Tax Programs

1. Accelerated Capital Cost Allowances for Class 53 Assets and Class 29 Assets
2. Accelerated Capital Cost Allowances for Class 43.1 and 43.2 Assets
3. Additional Depreciation for Class 1 Assets
4. Federal Scientific Research and Experimental Development Tax Deductions and Credits
5. Federal Apprenticeship Job Creation Tax Credit
6. Federal Clean Technology Investment Tax Credit
7. Ontario Tax Credit for Manufacturing and Processing
8. Ontario Industrial Property Exemption from Development Charges
9. Niagara Gateway Economic Zone and Centre Community Improvement Plan Tax Rebates and Grants
10. Port Colborne Development Tax Exemption

C. Grant Programs, Including Programs That Also Provide Goods And Services For LTAR

1. Invest Ontario White Glove Service
2. Grants from Niagara Regional Council
3. National Research Center Grants

D. Lending Programs

1. AgriInnovate (Repayable Contributions)

E. Export Subsidy Programs

1. Export Buyer Financing
2. Export Guarantee Program

F. Import Duty Programs

1. Duty Drawback Program

India Subsidy Programs

- A. Status Holders Incentive Scrip
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity
- B. Duty Drawback Scheme
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity
- C. Export Promotion Of Capital Goods Scheme
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity
- D. Merchandise Exports From India Scheme
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity
- E. Pre- And Post-Export Financing From The Export Import Bank Of India
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity
- F. Duty Free Import Authorization
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity
- G. Advance Authorization Program/Advance License Program
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity
- H. Interest Equalization Scheme For Export Financing
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity
- I. Section 35(i)(iv) Of The Income Tax Act
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity
- J. Renewable Energy Certificates
 - 1. Financial contribution
 - 2. Benefit
 - 3. Specificity