



SUBSIDIES

NEW AND FULL NOTIFICATION PURSUANT TO ARTICLE XVI:1 OF THE GATT 1994 AND ARTICLE 25 OF THE AGREEMENT ON SUBSIDIES AND COUNTERVAILING MEASURES

CANADA

The following communication, dated and received on 30 June 2023, is being circulated at the request of the delegation of Canada.

TABLE OF CONTENTS

INTRODUCTION	7
1 INDUSTRIAL PROGRAMS	7
1.1 ACOA Business Development Program	7
1.2 Accelerated Capital Cost Allowance for Manufacturing or Processing Machinery and Equipment	8
1.3 Accelerated Capital Cost Allowance for Vessels	8
1.4 Atlantic Innovation Fund	9
1.5 Atlantic Investment Tax Credit	9
1.6 Automotive Innovation Fund	10
1.7 Automotive Supplier Innovation Program	11
1.8 Canada Small Business Financing Act	11
1.9 Canadian Film or Video Production Tax Credit	12
1.10 Canadian Journalism Labour Tax Credit	13
1.11 Community Futures Program – Atlantic Provinces	13
1.12 Community Futures Program – British Columbia	14
1.13 Community Futures Program – Northern Ontario	15
1.14 Community Futures Program – Québec	15
1.15 Community Futures Program – Southern Ontario	16
1.16 Community Futures Program – Western Canada	17
1.17 Connect to Innovate	17
1.18 Economic Development Initiative (EDI) – Northern Ontario	18
1.19 Film or Video Production Services Tax Credit	18

1.20	Global Innovation Clusters	19
1.21	Inclusive Diversification and Economic Advancement in the North Program	20
1.22	Innovative Communities Fund	20
1.23	National Research Council Biologics Manufacturing Centre (BMC) Contribution Program	21
1.24	National Research Council Collaborative Science, Technology and Innovation Program	22
1.25	National Research Council Industrial Research Assistance Program	23
1.26	Northern Aboriginal Economic Opportunities Program	24
1.27	Northern Isolated Community Initiatives Fund	25
1.28	Northern Ontario Development Program	25
1.29	Québec Economic Development Program	26
1.30	Rate Reduction for Zero-Emission Technology Manufacturers	27
1.31	Regional Economic Growth through Innovation - Southern Ontario.....	27
1.32	Regional Economic Growth through Innovation - Atlantic Canada.....	28
1.33	Regional Economic Growth Through Innovation Program – British Columbia.....	29
1.34	Regional Economic Growth through Innovation – Northern Ontario	29
1.35	Regional Economic Growth Through Innovation Program – Northern Territories	30
1.36	Regional Economic Growth through Innovation Program – Québec.....	31
1.37	Regional Economic Growth Through Innovation Program – Western Canada.....	31
1.38	Southern Ontario Prosperity Program	32
1.39	Strategic Aerospace and Defence Initiative	33
1.40	Strategic Innovation Fund	33
1.41	Technology Demonstration Program.....	34
1.42	Trade Accelerator Program.....	35
1.43	Universal Broadband Fund	35
1.44	Western Diversification Program – British Columbia	36
1.45	Western Diversification Program - PrairiesCan	37
1.46	Women Entrepreneurship Fund – Northern Ontario	38
1.47	Women Entrepreneurship Strategy – Atlantic Canada	38
1.48	Women Entrepreneurship Strategy – Northern Territories	39
1.49	Women Entrepreneurship Strategy Ecosystem Fund – Northern Ontario	39
1.50	Women's Enterprise Initiative – British Columbia	40
1.51	Women's Enterprise Initiative – PrairiesCan	41
2	AGRICULTURE	42
2.1	Dairy Direct Payment Program	42
2.2	Dairy Farm Investment Program.....	42
2.3	Dairy Processing Investment Fund	43
2.4	Indigenous Agriculture and Food Systems Initiative	44
2.5	Poultry and Egg On-Farm Investment Program.....	45
2.6	Market Development Program for Turkey and Chicken	46

2.7	2018 Canada-British Columbia Bovine Tuberculosis Initiative	46
2.8	2019 Canada-British Columbia Forage Freight Assistance Initiative	47
2.9	2020 Canada-Alberta Fed Cattle Feed Cost Offset Initiative	48
2.10	2020 Canada-Saskatchewan Livestock Set Aside Program.....	48
2.11	2020 Canada-Manitoba Finished Cattle Feed Assistance Initiative	49
2.12	2020 Canada-Ontario COVID-19 Beef Emergency Feed Maintenance Initiative.....	50
2.13	2020 Canada-Ontario COVID-19 Hog Maintenance Initiative	50
2.14	2020 Canada-PEI Hog Recovery Initiative	51
2.15	2020 Canada-New Brunswick Hog Recovery Initiative.....	52
2.16	L'Initiative Canada-Québec d'aide aux éleveurs pour atténuer l'impact de la COVID-19 en 2020-2021	52
2.17	2021 Canada-Alberta Hog Recovery Initiative.....	53
2.18	2021 Canada-Saskatchewan Drought Response Initiative	54
2.19	Canada-Manitoba 2021 AgriRecovery Drought Assistance Initiative	54
2.20	2021 Canada-Ontario Transported Feed AgriRecovery Initiative.....	55
2.21	2021 Canada-Alberta Livestock Feed Assistance Initiative	56
2.22	2021 Canada-British Columbia Wildfire and Drought Recovery Initiative	56
2.23	2021 Canada-British Columbia Flood Recovery Program For Food Security	57
2.24	Hog Industry Loan Loss Reserve Program (HILLRP).....	58
3	FISHERIES	59
3.1	Atlantic Fisheries Fund	59
3.2	Atlantic Integrated Commercial Fisheries Initiative.....	60
3.3	British Columbia Salmon Restoration and Innovation Fund.....	60
3.4	Contributions to support Indigenous Reconciliation Agreements	61
3.5	Fisheries and Aquaculture Clean Technology Adoption Program	62
3.6	Fish Harvester Benefit and Grant Program	63
3.7	Northern Integrated Commercial Fisheries Initiative.....	63
3.8	Pacific Integrated Commercial Fisheries Initiative	64
3.9	Québec Fisheries Fund	65
4	NATURAL RESOURCES	65
4.1	Accelerated Capital Cost Allowance for Liquefied Natural Gas Facilities	65
4.2	Accelerated Capital Cost Allowance for Mining and Oil Sands Assets.....	66
4.3	Accelerated Deductibility of Some Canadian Exploration Expenses	67
4.4	ecoENERGY For Renewable Power Program	67
4.5	Energy Innovation Program	68
4.6	Exemption from Branch Tax for Iron Ore Mining Corporations	69
4.7	Flow-Through Share Deductions	69
4.8	Forest Innovation Program	70
4.9	Green Infrastructure: Electric Vehicle Infrastructure Demonstrations Program.....	71
4.10	Investments in Forest Industry Transformation Program.....	71
4.11	Clean Energy for Rural and Remote Communities Program.....	72

4.12	Smart Grid Program	73
4.13	Emerging Renewable Power Program	73
4.14	Impact Canada Initiative Clean Technology Challenges	74
4.15	Clean Growth Program	75
4.16	Energy Efficiency	75
4.17	Zero-Emission Vehicle Infrastructure Program	76
4.18	Electric Vehicle and Alternative Fuel Infrastructure Development Initiative	77
4.19	Smart Renewables and Electrification Pathways Program	77
4.20	Emissions Reduction Fund Program	78
4.21	Mineral Exploration Tax Credit for Flow-Through Share Investors	79
4.22	Corporate Mineral Exploration and Development Tax Credit	80
4.23	Earned Depletion	80
5	OTHER	81
5.1	Supporting Artistic Practice Program (Literary Publishers and Literary Publishing Projects components)	81
5.2	Canada Book Fund	82
5.3	Canada Periodical Fund	82
	PROVINCIAL PROGRAMS	83
6	ALBERTA	83
6.1	Strategic Networking and Development Grants	83
7	BRITISH COLUMBIA (BC)	84
7.1	Mining Exploration Tax Credit	84
7.2	Mining Flow-Through Share Tax Credit	85
7.3	B.C. Agri-Business Planning Program	85
7.4	Canada-B.C. Agri-Innovation Program	86
7.5	Greenhouse Carbon Tax Relief Grant	86
7.6	B.C. Indigenous Agriculture Development Program	87
7.7	Raspberry Replant Program	87
7.8	BC Agrifood and Seafood Market Development Program	88
8	MANITOBA	88
8.1	Northern Fisherman's Freight Assistance Program	88
8.2	Manufacturing Investment Tax Credit	89
8.3	Manitoba Film and Video Production Tax Credit	90
9	NEW BRUNSWICK	90
9.1	Agriculture Loans and Loan Guarantees	90
9.2	New Brunswick Junior Mining Assistance Program	91
9.3	Fisheries Loans and Loan Guarantees	92
10	NEWFOUNDLAND AND LABRADOR	93
10.1	Business Development Support Program	93
10.2	Junior Exploration Assistance Program	93
10.3	Tourism Market Readiness Subsidy Program	94

11 NOVA SCOTIA.....	95
11.1 EV Boost.....	95
11.2 Digital Marketing Asset Development Program.....	95
11.3 START	96
11.4 Apprenticeship START	96
12 ONTARIO.....	97
12.1 Eastern Ontario Development Fund	97
12.2 Emerging Technology Program	98
12.3 Enterprises North Job Creation Program	98
12.4 Invest North Program.....	99
12.5 Jobs and Prosperity Fund	99
12.6 Northern Community Capacity Building Program – Community Capacity Building Initiatives	100
12.7 Northern Event Partnership Program	101
12.8 Northern Industrial Electricity Rate Program.....	101
12.9 Northern Innovation Program – Applied Research and Technology Development Projects	102
12.10 Northern Innovation Program – Pilot Demonstration and Commercialization Projects	103
12.11 Northern Ontario Business Opportunity Program – Business Expansion	103
12.12 Northern Ontario Business Opportunity Program – New Investment Projects	104
12.13 Northern Ontario Business Opportunity Program – Small Business Start-Up Projects	104
12.14 Northern Ontario Internship Program	105
12.15 Ontario Book Publishing Tax Credit.....	105
12.16 Ontario Creates – Funding Programs	106
12.17 Ontario Film and Television Tax Credit.....	106
12.18 Ontario Junior Exploration Program	107
12.19 Ontario Music Investment Fund	107
12.20 Ontario Production Services Tax Credit	108
12.21 Ontario Resource Tax Credit	108
12.22 Ontario Sound Recording Tax Credit	109
12.23 Ontario Tax Credit for Manufacturing and Processing	110
12.24 People and Talent Program.....	110
12.25 Small Beer Manufacturer's Tax Credit	111
12.26 Southwestern Ontario Development Fund	111
12.27 Strategic Economic Infrastructure Program	112
12.28 Veterinary Assistance Program	113
12.29 Vintners Quality Alliance Wine Support Program	113
12.30 Regional Opportunities Investment Tax Credit	114
12.31 Infrastructure and Community Development Program	114

12.32 Northern Ontario Business Opportunity Program – Film and TV Production Projects	115
12.33 Aboriginal Participation Fund	115
13 PRINCE EDWARD ISLAND (PEI)	116
13.1 Ignition Fund.....	116
13.2 Aerospace and Defence Tax Rebate.....	117
13.3 Future Farmer Program	117
14 QUÉBEC	118
14.1 Assistance Fund for the Lac-Mégantic Economy	118
14.2 BioMed Propulsion Program.....	118
14.3 Economic Diversification Fund-Regional County Municipality des Sources.....	119
14.4 Economic Diversification Fund for Centre-du-Québec and the Mauricie Region	120
14.5 Economic Diversification Fund for the MRC des Appalaches	120
14.6 Financial Aid Program for the Development of Private Woodlots	121
14.7 Forestry Funding Program.....	122
14.8 Mining Research and Innovation Support Program	122
14.9 Property Tax Refund for Recognized Forest Producers	123
14.10 Refundable Tax Credit for Shipbuilders	123
14.11 Refundable Tax Credit for the Production of Biodiesel in Québec	124
14.12 Refundable Tax Credit for the Production of Cellulosic Ethanol in Québec	124
14.13 Refundable Tax Credit for the Production of Ethanol in Québec	125
14.14 Refundable Tax Credit Promoting Employment in the Gaspésie and Certain Maritime Regions of Québec	125
14.15 Regional Initiatives Assistance Fund – Gaspésie-Îles-de-la-Madeleine	126
14.16 Tax Credit for Natural Resources.....	127
14.17 Wildlife – Forest Program	127
14.18 Wood Innovation Program.....	128
14.19 Wood Construction Innovation Program	129
14.20 Refundable Tax Credit for the Production of Pyrolytic Oil in Québec	130
15 SASKATCHEWAN	130
15.1 Ag Tech Growth Fund	130
15.2 Mineral Exploration Fuel Tax Remission	131
15.3 Mining Exploration and Geophysical Survey Equipment Tax Remission.....	131
15.4 Oilfield Relief Program	132
15.5 Saskatchewan Advantage Innovation Fund	133
15.6 Saskatchewan Lean Improvements in Manufacturing.....	133
15.7 Saskatchewan Petroleum Research Incentive	134
15.8 Targeted Mineral Exploration Incentive	135
16 YUKON	135
16.1 Canadian Agricultural Partnership - Yukon	135
16.2 Fuel Tax Exemption.....	136

16.3	Media Development Incentive Programs	137
16.4	Yukon Mineral Exploration Program	137
16.5	Tourism Cooperative Marketing Fund	138

INTRODUCTION

Canada's notification for the fiscal years (FY) 2020/21 and 2021/22 comprises industrial, cultural, agricultural, fisheries, and natural resources programs at the federal and sub-federal government level, including assistance for research and development (R&D), shared-cost federal/provincial assistance, and regional development assistance.

The notification process under Article 25 of the Agreement on Subsidies and Countervailing Measures (ASCM) aims to enhance transparency by calling for the provision of information on the operation of the notified programs and measures.

Therefore, and further to Article 25.7 of the ASCM, this notification does not prejudice the legal status, nature or effects of notified programs under the ASCM and GATT 1994; certain programs included in this notification may not be considered as "specific subsidies" within the meaning of the Agreement.

1 INDUSTRIAL PROGRAMS

1.1 ACOA Business Development Program

1. Title of the subsidy programme
ACOA Business Development Program (BDP).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objective of this program is to improve the growth of Atlantic businesses, provide for dynamic and sustainable communities in Atlantic Canada, and provide for policies and programs that strengthen the Atlantic economy. Some temporary initiatives are delivered through BDP terms and conditions.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the *ACOA Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided to commercial clients in the form of repayable, conditionally repayable, or unconditionally repayable contributions; contributions to not-for-profit clients are normally non-repayable.
6. To whom and how the subsidy is provided
The program provides assistance to small and medium-sized enterprises (SMEs) in Atlantic Canada to start up, expand and modernize. Assistance towards commercial projects is generally in the form of interest free loans. Assistance in the form of a non-repayable contribution is provided to not-for-profit organizations that provide support to Atlantic businesses.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to SMEs and not-for-profit organizations through the BDP program to provide relief and support economic recovery.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$40,451,815 in FY 2020/21 and \$26,866,891 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The BDP was created in 1995 and remains ongoing.

1.2 Accelerated Capital Cost Allowance for Manufacturing or Processing Machinery and Equipment

1. Title of the subsidy programme
Accelerated capital cost allowance for manufacturing or processing machinery and equipment.
2. Period covered by the notification
This notification covers FY 2020-21 and 2021-22.
3. Policy objective and/or purpose of the subsidy
This measure provides an incentive for manufacturing and processing businesses to accelerate or increase capital investment.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the Income Tax Regulations, paragraph 1100(1)(ta), subsections 1100(2) and 1104(4), and Classes 29 and 53 of Schedule II.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Tax deferral. Machinery and equipment acquired by a taxpayer after 2015 is depreciable on a declining-balance basis at an accelerated capital cost allowance (CCA) rate of 50% (Class 53 of Schedule II to the Income Tax Regulations). Property in Class 53 acquired after November 20, 2018 and put in use before 2024 is eligible for immediate expensing, with a phase-out for property put in use after 2023 (75% deduction in 2024 and 2025, and 55% deduction in 2026 and 2027). Machinery and equipment acquired outside of these periods is included in Class 43 and qualifies for a CCA rate of 30% calculated on a declining-balance basis.
6. To whom and how the subsidy is provided
Businesses in the manufacturing and processing industry. About 16,430 corporations made additions to the relevant CCA class in 2020. No data is available for unincorporated businesses.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Estimates not available, due to the methodological challenges associated with estimating the fiscal impact of accelerated depreciation provisions.
8. Duration of the subsidy and/or any other time limits attached to it
The 50% accelerated CCA on a declining-balance basis was introduced in 2015, effective for eligible assets acquired after 2015 and before 2026. The immediate expensing provision was introduced in 2018, with a phase-out for property put in use after 2023.

1.3 Accelerated Capital Cost Allowance for Vessels

1. Title of the subsidy programme
Accelerated capital cost allowance for vessels.
2. Period covered by the notification
This notification covers FY 2020-21 and 2021-22.
3. Policy objective and/or purpose of the subsidy
This measure encourages investment in new vessels built and registered in Canada.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the Income Tax Regulations, paragraph 1100(1)(v).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Tax deferral. New vessels (including furniture, fittings, radio communication equipment and other equipment) that are constructed and registered in Canada and that were not used for

any purpose whatsoever before acquisition by their owners can be depreciated at a maximum capital cost allowance (CCA) rate of 33⅓% on a straight-line basis. Vessels that do not qualify for this treatment are depreciable at a CCA rate of 15% on a declining-balance basis.

6. To whom and how the subsidy is provided
Businesses. About 50 corporations made additions to the relevant CCA class in 2020. No data is available for unincorporated businesses.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Estimates not available, due to the methodological challenges associated with estimating the fiscal impact of accelerated depreciation provisions.
8. Duration of the subsidy and/or any other time limits attached to it
Introduced in 1967, effective for assets acquired on or after March 23, 1967.

1.4 Atlantic Innovation Fund

1. Title of the subsidy programme
Atlantic Innovation Fund (AIF).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objective of this program is to increase the capacity for innovation and commercialization of R&D in the Atlantic region.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the *ACOA Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Financial assistance provided to commercial clients is in the form of either conditionally repayable or unconditionally repayable contributions; contributions to not-for-profit clients are non-repayable.
6. To whom and how the subsidy is provided
The program provides assistance to eligible proponents to undertake R&D projects. Eligible proponents include private sector firms, universities, colleges, and research organizations or institutions in Atlantic Canada, which are prepared to conduct research, development and innovation activities that lead to commercialization, and which can demonstrate their ability to achieve the stated objectives of the proposed project.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$19,383,255 in FY 2020/21 and \$13,546,810 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program was established in May 2001 and remains ongoing.

1.5 Atlantic Investment Tax Credit

1. Title of the subsidy programme
Atlantic Investment Tax Credit.
2. Period covered by the notification
This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure promotes economic development of the Atlantic provinces and the Gaspé region in the province of Québec.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Income Tax Act*, section 127.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Tax credit (partly refundable). A 10% credit is available for qualifying acquisitions of new buildings, machinery and equipment and prescribed energy and conservation property used primarily in qualified activities in the Atlantic provinces, the Gaspé Peninsula and their associated offshore regions. Qualified activities include farming, fishing, logging, manufacturing and processing, the storing of grain, the harvesting of peat, and the production or processing of electrical energy or steam. Where the credit exceeds the amount of tax payable in a year, 40% of the credit is refundable for small Canadian-controlled private corporations and individuals.

6. To whom and how the subsidy is provided

Businesses in the Atlantic provinces and the Gaspé region. About 4,100 individuals and 6,560 corporations claimed this credit in 2020. The number of trusts having claimed this credit in 2020 is not disclosed due to confidentiality restrictions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (millions of CAD)	170	215	255

8. Duration of the subsidy and/or any other time limits attached to it

The program was introduced in 1977.

1.6 Automotive Innovation Fund.1. Title of the subsidy programme

Automotive Innovation Fund.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objectives of the program are to build automotive R&D capacity in Canada and secure knowledge-based jobs; enhance the government's science and technology and environmental agendas; support the development and/or implementation of innovative, fuel efficient technologies or processes; and promote long-term economic benefit to Canada including significant job creation/retention.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Department of Industry Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

In 2016, changes were made to provide both payable and non-repayable contributions under AIF. Sharing ratios can range up to 15% of eligible costs.

6. To whom and how the subsidy is provided

Eligible Recipients are corporations incorporated pursuant to the laws of Canada carrying on business in Canada, with proposals for investments in Canada valued at more than \$75 million for vehicle or powertrain assembly operations associated with significant automotive

innovation and R&D initiatives. Automotive innovation and R&D initiatives other than vehicle or powertrain assembly would be eligible provided they meet the \$75 million threshold.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$20,188,813 in FY 2020/21 and \$ 17,747,601 in FY2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2008 and was terminated in July 2017.

1.7 Automotive Supplier Innovation Program

1. Title of the subsidy programme

Automotive Supplier Innovation Program (ASIP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of ASIP is to support technology demonstration and prototyping activities of Canadian-based suppliers developing innovative products and/or processes in the automotive sector. The program will help R&D projects by supporting product development and technology demonstration on a cost-shared basis with participating firms.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Department of Industry Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

For the period covered by the notification, financial assistance was provided in the form of a non-repayable contribution. Eligible projects considered for funding under the Program will be subject to a due diligence process that will examine the feasibility of the proposed project and the eligible recipient's ability to deliver on the proposed benefits. ASIP may cover up to half (50%) of the eligible project costs. Recipients will be expected to match ASIP's contribution through their own sources of funding.

6. To whom and how the subsidy is provided

Eligible recipients must be for-profit companies incorporated pursuant to the laws of Canada, carrying on business in Canada. Priority for funding is given to SMEs. Larger firms are eligible but must partner with at least one Canadian-based SMEs. Each company is eligible to receive up to \$10 million over the term of the Program.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$1,349,091 in FY 2020/21 and \$99,183 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2015 and was terminated in July 2017.

1.8 Canada Small Business Financing Act

1. Title of the subsidy programme

Canada Small Business Financing Act (CSBFA).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objectives of this program, through the CSBFA is to help small business enterprises obtain term loans from chartered banks and other lenders toward financing the purchase and improvement of fixed assets by providing loan guarantees.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Canada Small Business Financing Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Under this program lenders can register a loan made to an eligible small business up to a maximum of \$1,000,000 of which a maximum of \$350,000 can be used to finance the purchase or improvement of equipment (new or used) or the undertaking of leasehold improvements (new or used). The maximum loan term is 15 years for real property loans and 10 years for other loan classes. The government reimburses lenders for 85% of eligible loan losses (subject to the Minister's liability and the individual lender cap on claims).

6. To whom and how the subsidy is provided

Eligible recipients are small business enterprises with gross revenue not exceeding \$10M during the FY in which the business loan application is made. Most small businesses are eligible for loans under the CSBFA program.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$87,048,500 in FY 2020/21 and \$80,256,200 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 1999.

1.9 Canadian Film or Video Production Tax Credit1. Title of the subsidy programme

Canadian Film or Video Production Tax Credit.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure encourages Canadian programming and the development of an active domestic independent production sector.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Income Tax Act*, section 125.4.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Refundable tax credit. Qualified corporations can claim a 25% refundable tax credit in respect of salaries and wages of an eligible Canadian film or video production. The maximum amount of Canadian labour cost qualifying for the credit is 60% of the total cost of a film or video production, net of any assistance, with the result that the credit can cover up to 15% of the total production costs. The Canadian Audio-Visual Certification Office of the Department of Canadian Heritage is responsible for certifying productions that are eligible for the credit.

6. To whom and how the subsidy is provided

Corporations in the film and video production industry. About 1,542 corporations received this benefit in 2020.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (millions of CAD)	240	200	290

8. Duration of the subsidy and/or any other time limits attached to it

Introduced in 1995, in respect of eligible salaries and wages incurred after 1994.

1.10 Canadian Journalism Labour Tax Credit1. Title of the subsidy programme

Canadian Journalism Labour Tax Credit.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure supports Canadian journalism, recognizing that a strong and independent news media is crucial to a well-functioning democracy.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Income Tax Act*, section 125.6.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Refundable tax credit. A 25% refundable tax credit is provided on salary or wages paid to eligible newsroom employees of qualifying Canadian journalism organizations. This credit allows qualifying organizations to claim up to \$55,000 in labour costs per eligible newsroom employee per year, for a maximum credit of \$13,750 per employee.

6. To whom and how the subsidy is provided

Qualified Canadian journalism organizations. About 440 individuals and 100 corporations claimed this tax credit in 2020. Information on the number of trusts claiming this tax credit is not available.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (millions of CAD)	35	30	35

8. Duration of the subsidy and/or any other time limits attached to it

Introduced in 2019, applicable to salary or wages earned in respect of a period on or after January 1, 2019.

1.11 Community Futures Program – Atlantic Provinces1. Title of the subsidy programme

Community Futures Program (CFP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The CFP is a community socio-economic development program, which helps rural communities to develop and diversify their economies and ensure their long-term sustainability. The objectives include fostering economic stability, growth, and job creation; helping to create diversified and competitive local rural economies; and helping to build sustainable communities. Some temporary initiatives are delivered through CF terms and conditions.

4. Legislation under which it is granted

Assistance is provided under the authority of the *ACOA Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided in the form of non-repayable contributions.

6. To whom and how the subsidy is provided

Contributions are provided to support the network of 39 independent, locally run, not-for-profit Community Business Development Corporations (CBDCs), their four provincial associations and the overall Atlantic association enabling CBDCs to provide business service activities.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to SMEs and not-for-profit organizations through the CFP to provide relief and support economic recovery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$94,584,343 in FY 2020/21 and \$26,988,858 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 1986 and remains ongoing.

1.12 Community Futures Program – British Columbia1. Title of the subsidy programme

Community Futures Program (CFP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The CFP is a community socio-economic development program which helps rural communities to develop and diversify their economies and ensure their long-term sustainability. The objectives in support of this mandate include fostering economic stability, growth and job creation; helping to create diversified and competitive local rural economies; and helping to build economically sustainable communities. Western Economic Diversification (WD) delivered this program to all of Western Canada until August 2021, when WD was dissolved, and replaced in British Columbia with the establishment of Pacific Economic Development Canada (PacifiCan).

4. Legislation under which it is granted

Assistance is provided under the *Western Economic Diversification Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided in either non-repayable or conditionally repayable contributions to Community Futures organizations, which are not-for-profit corporations.

6. To whom and how the subsidy is provided

Non-repayable contributions are provided to a provincial association and 34 independent, locally run, not-for-profit Community Futures Development Corporations (CFDC) across British Columbia. This supports the operating costs of their administrative and business service activities.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Program disbursements reported below are only from the establishment date of PacifiCan. Program disbursements in British Columbia for FY 2020-21 and the first four months of FY 2021-22 are reported under WD/PrairiesCan.

The program disbursed \$6,133,274.00 from August 6, 2021 to the end of FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 1986 and is ongoing.

1.13 Community Futures Program – Northern Ontario

1. Title of the subsidy programme
Community Futures Program (CFP).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objectives of the program are to assist communities to successfully pursue economic stability, growth, and job creation, to help create diversified and competitive local rural economies and help to build economically sustainable communities. Some temporary initiatives are delivered through CFP terms and conditions.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the *Department of Industry Act*, S.C., 1995, c.1. Sections 4(2), 8, 9(2) and 14(1)(c).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Financial assistance is provided in the form of non-repayable contributions.
6. To whom and how the subsidy is provided
The program supports a network of 24 Community Futures Development Corporations (CFDCs), throughout Northern Ontario. CFDCs are incorporated, not-for-profit, community-based development organizations, governed by a local, volunteer Board of Directors.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to SMEs and not-for-profit organizations through the CFP to provide relief and support economic recovery.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$39,860,008 in FY 2020/21 and \$30,620,687 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program was established in 1986 and is ongoing.

1.14 Community Futures Program – Québec

1. Title of the subsidy programme
Community Futures Program (CFP).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The CFP is a local economic development program which helps rural communities to develop and diversify their economies and ensure their long-term sustainability. The objectives in support of this mandate include fostering economic stability, growth and job creation; helping to create diversified and competitive local rural economies; and helping to build economically sustainable communities.
4. Legislation under which it is granted
Assistance is provided under the *Economic Development Agency of Canada for the Regions of Québec Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Under this program, financial assistance is in the form of non-repayable contributions.

6. To whom and how the subsidy is provided

In Québec, the CFP financially supports 57 Community Futures Development Corporations (CFDCs) and 10 Business Development Centres (BDCs) (8 since April 1, 2019), all not-for-profit organizations, to cover operating costs for the delivery of the program within their service area. The CFP also financially supports the CFDC Québec Network of CFDCs/BDCs, a not-for-profit organization, to cover operating costs for the coordination of CFDCs and BDCs in Québec. As part of this delivery, this Québec Network is responsible for ensuring coherence among members to implement targeted initiatives and local intervention measures, and to ensure services are delivered in both official languages where required. CFP also supports the operating costs of the Capital Réseau which is the common fund of Québec's CFDCs and BDCs. Its mission is to promote the economic development of these organizations through the pooling of their financial resources.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporarily resources in FY 2020/21 through the CFP to provide relief and support economic recovery in rural regions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$ 144,173,093 in FY 2020/21 and \$39,470,339 in FY 2021/2022.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 1986 and is ongoing.

1.15 Community Futures Program – Southern Ontario

1. Title of the subsidy programme

Community Futures Program (CFP).

2. Period covered by the notification

This notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The CFP is a community socio-economic development program that helps rural communities to develop and diversify their communities and ensure their long-term sustainability. The objectives in support of this mandate include fostering economic stability, growth and job creation, helping to create diversified and competitive local rural economies, and helping to build sustainable communities.

4. Legislation under which it is granted

Assistance was provided under the legislative authority of Order-in-Council. PC 2009-1410, August 13, 2009 and Order-in-Council. PC 2009-1411, August 13, 2009.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided in the form of non-repayable contributions.

6. To whom and how the subsidy is provided

Eligible applicants include 37 Community Futures Development Corporations (CFDCs) located in Southern Ontario. Non-repayable contributions are provided to CFDCs (not-for-profit corporations) to cover operating costs for the delivery of the program within their service area.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources in FY 2020/21 through the CFP to provide relief and support economic recovery in rural regions.

8. Duration of the subsidy and/or any other time limits attached to it

The program disbursed \$ 94,636,991 in FY 2020/21 and \$ 11,285,992 in FY 2021/22 \$ 11,285,992 in FY 2018/19 and \$ 11,285,992 in FY 2019/20.8. The program was established in 1985 and is ongoing.

1.16 Community Futures Program – Western Canada

1. Title of the subsidy programme
Community Futures Program (CFP).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The CFP is a community socio-economic development program which helps rural communities to develop and diversify their economies and ensure their long-term sustainability. The objectives in support of this mandate include fostering economic stability, growth and job creation; helping to create diversified and competitive local rural economies; and helping to build economically sustainable communities.
4. Legislation under which it is granted
Assistance is provided under the *Western Economic Diversification Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Financial assistance is provided in either non-repayable or conditionally repayable contributions to Community Futures organizations, which are not-for-profit corporations.
6. To whom and how the subsidy is provided
Non-repayable contributions are provided to three provincial associations and 90 independent, locally run, not-for-profit Community Futures Development Corporations (CFDC) across Western Canada. This supports the operating costs of their administrative and business service activities.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$252,558,699 in FY 2020/21 and \$32,978,791 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program was established in 1986 and is ongoing.

1.17 Connect to Innovate

1. Title of the subsidy programme
Connect to Innovate.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objective of the program is to extend and/or enhance broadband networks for rural and northern Canadian communities to provide access to high-quality broadband services in underserved areas. Program funds are primarily directed to new backbone infrastructure to build connections to institutions like schools, hospitals and First Nations band offices. The program is investing \$585 million by 2023 and will bring high-speed Internet to 975 rural and remote communities in Canada, including 190 Indigenous communities.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the *Department of Industry Act* and the *Telecommunications Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a contribution broken down into \$240 million for the rural component and \$50 million for the Northern component (Nunavut and Nunavik region of Northern Québec). The contribution from the program to a recipient will be the minimum necessary ranging from 50% to 90% of the total eligible costs depending on the project. For

very remote communities, the program contribution limit is set at 90% of total eligible costs. The maximum contribution to any project typically does not exceed \$50 million per project.

6. To whom and how the subsidy is provided

Eligible recipients are legal entities, including private sector companies, provincially/territorially/municipally owned entities, and not-for-profit organizations that are incorporated in Canada and that operate broadband infrastructure and that meet the assessment criteria.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed 86,527,133 against the FY 2020-21 and \$113,457,625 against the FY 2021-22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2016 and funding is provided until 2024.

1.18 Economic Development Initiative (EDI) – Northern Ontario

1. Title of the subsidy programme

Economic Development Initiative (EDI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The Economic Development Initiative (EDI) provides funding for projects that encourage economic growth in the region's Francophone communities and that capitalize on economic opportunities made possible through the use of both official languages.

4. Legislation under which it is granted

Assistance was provided under the legislative authority of the *Department of Industry Act*, S.C., 1995, c.1. Sections 4(2), 8, 9(2) and 14(1)(c).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided through non-repayable contributions to not-for-profit organizations and municipalities/francophone communities.

6. To whom and how the subsidy is provided

This program activity is directed at community economic development corporations, not-for-profit organizations, sectoral associations, post-secondary institutions that offer full-time programs of study in French and municipalities that serve the Francophone community.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$667,303 in FY 2020/21 and \$770,424 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2008 and is ongoing.

1.19 Film or Video Production Services Tax Credit

1. Title of the subsidy programme

Film or Video Production Services Tax Credit.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure makes Canada a more attractive place for film production.

4. Legislation under which it is granted

Assistance was provided under the legislative authority of the *Income Tax Act*, section 125.5.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Refundable tax credit. Corporations can claim a 16% refundable tax credit in respect of salaries and wages paid to Canadian residents for film or video production services provided in Canada in respect of accredited productions that do not have sufficient Canadian content to qualify for the Canadian Film or Video Production Tax Credit. The Canadian Audio-Visual Certification Office of the Department of Canadian Heritage is responsible for certifying productions that are eligible for the credit.

6. To whom and how the subsidy is provided

Corporations in the film and video production industry. About 525 corporations received this benefit in 2020.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (millions of CAD)	330	260	335

8. Duration of the subsidy and/or any other time limits attached to it

Introduced at a rate of 11% in 1997. The credit rate was increased to 16% in respect of eligible expenditures incurred after February 18, 2003.

1.20 Global Innovation Clusters1. Title of the subsidy programme

Global Innovation Clusters (formerly: Innovation Superclusters Initiative).

2. Period covered by the notification

The notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to support the acceleration of world-leading innovation clusters in Canada that translate the country's strengths into new commercial opportunities for Canadian firms.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Department of Industry Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided as non-repayable contributions.

6. To whom and how the subsidy is provided

Eligible recipients are independent, incorporated not-for-profit organisations, known as Clusters, which are industry-led consortia that include firms of all sizes (e.g., start-ups, SMEs large firms) as well as other innovation ecosystem players (e.g., academic and post-secondary institutions, not-for-profit organizations, etc.). The Clusters, as independent organisations, fund ecosystem development activities and collaborative projects that must include at least two companies. Funding is not directed to a single company. Government funding for projects must be matched at least one-to-one by funding from project participants.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$232.75M in FY 2020-21 and \$228.23M in FY 2021-22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2017 and funding is provided until March 2028.

1.21 Inclusive Diversification and Economic Advancement in the North Program1. Title of the subsidy programme

Inclusive Diversification and Economic Advancement in the North (IDEANorth) Program.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

IDEANorth promotes economic development in the North in order to strengthen territorial economies and increase economic participation by Northerners. IDEANorth focuses on four priority areas: economic growth and sector development; business scale up, productivity and innovation; small-scale economic infrastructure development; and foundation economic infrastructure.

4. Legislation under which it is granted

Assistance is provided under the *Contribution for Promoting Regional Development in Canada's three territories*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance will be administered and paid according to specific funding agreements between the Minister and the recipient, which identifies the conditions of the assistance, the obligations of both parties and the conditions under which payment will be made.

6. To whom and how the subsidy is provided

The program provides assistance to organizations (Indigenous and non-Indigenous) including social enterprises, individuals, businesses, other levels of government and other non-federal entities, public or private, that have an interest in economic development in the North.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The Canadian Northern Economic Development Agency allocated \$27 million in FY 2020/21 for IDEANorth, \$18.2 million of which is ongoing.

8. Duration of the subsidy and/or any other time limits attached to it

Budget 2019 approved IDEANorth, starting in 2019/20, and ongoing.

1.22 Innovative Communities Fund1. Title of the subsidy programme

The Innovative Communities Fund (ICF).

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of this program is to support strategic initiatives that respond to the economic development needs of Atlantic Canada, diversify and enhance the economies of Atlantic communities and help communities strengthen their economic base. The primary focus of this initiative is projects in rural areas. Some temporary initiatives are delivered through ICF terms and conditions.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *ACOA Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of non-repayable contributions.

6. To whom and how the subsidy is provided

The ICF provides assistance to non-commercial/not-for-profit organizations and is designed to support strategic initiatives that respond to the economic development needs of Atlantic Canada and help communities strengthen their economic base. The primary focus of this initiative is the long-term, sustainable economic development of rural communities in Atlantic Canada.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to not-for-profit organizations through the ICF program to provide relief and support economic recovery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$27,195,708 in FY 2020/21 and \$37,377,286 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in July 2005 and remains ongoing.

1.23 National Research Council Biologics Manufacturing Centre (BMC) Contribution Program

1. Title of the subsidy programme

National Research Council of Canada's Biologics Manufacturing Centre (BMC) Contribution Program.

2. Period covered by the notification

The notification covers FY 2020/2021 and 2021/2022.

Note: Construction of the BMC took place from September 2020 through June 2021, after which the National Research Council (NRC) undertook facility operationalization. The expected start date of the BMC contribution and lease agreements was April 1, 2023, when the operations of the facility were transitioned to a new, legal, independent not-for-profit (NFP) corporation established in December 2022 to govern the facility's operations.

Contribution and lease agreements are to be in effect for 10 years.

3. Policy objective and/or purpose of the subsidy

The contribution and lease agreements are in place to fulfill the facility's public good mandate:

- Pivoting to address pandemic and other public health emergencies, such as production of vaccines;
- Undertaking public interest projects, not otherwise available on the market (e.g., production of drugs for rare diseases);
- Filling capacity gaps not available by industry; and
- Sharing Good Manufacturing Practices (GMP) general knowledge and practices.

4. Legislation under which it is granted

The program is administered under the legislative authority of the *National Research Council Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The NRC provided a one-time contribution of \$2,700,000 to set up the NFP corporation and its governance structure and the required processes and systems to transition the facility operations from the NRC to the NFP corporation. This contribution includes \$975,300 for set up and transition costs for FY 2022-23, and \$1,724,700 for FY 2023-2024.

Starting in FY 2023/ 24, the program will provide an annual non-repayable contribution of \$17,000,000 to the NFP corporation for the operation, and maintenance of a safe and secure biologics manufacturing facility that is maintained in a constant GMP-readiness state.

The critical requirement to pivot to produce vaccines or therapeutics for emergency national use is included in the contribution agreement.

The NRC will also lease out the Biologics Manufacturing Centre, located in Montreal, Québec, at below market rent to the not-for-profit corporation to govern BMC operations and fulfill its public good mandate.

6. To whom and how the subsidy is provided

A not-for-profit corporation co-founded by the NRC is the only eligible recipient of this contribution.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

\$17,000,000 is the total annual amount.

In August 2020, the Government of Canada announced an investment of \$126 million over two years and \$20 million ongoing annual operational funding to design, build, commission, qualify, and initially operate a biologics manufacturing facility — the BMC — at the NRC's Royalmount site in Montreal. The announcement also included that the operations of the BMC would be governed by a public-private partnership.

The BMC has a dual mandate: 1) maintaining a facility in constant GMP-readiness state to respond to pandemic or other health emergencies, ensuring surety of domestic vaccines and other biologics for Canadians which are not otherwise available from industry; and 2) in non-pandemic periods, focusing on maintaining pandemic preparedness, undertaking public interest projects, and supporting the growth of the domestic biomanufacturing sector's GMP production knowledge and capacity. This would include producing of orphan drugs for rare diseases, which are typically not developed by the private sector due to the high risk of failure and/or lack of profitability.

8. Duration of the subsidy and/or any other time limits attached to it

Under NRC: **Construction:** Sept 2020- June 2021, **Operationalization:** June 2021-August 2022 (Health Canada issued Drug Establishment Licence), **Operations:** August 2022-March 2023.

Under Not-for-Profit: **Operations:** April 1, 2023 – March 31, 2023.

1.24 National Research Council Collaborative Science, Technology and Innovation Program

1. Title of the subsidy programme

National Research Council of Canada's Collaborative Science, Technology and Innovation Program (NRC CSTIP).

2. Period covered by the notification

The notification covers FY 2020/2021 and 2021/2022.

3. Policy objective and/or purpose of the subsidy

The objectives of NRC CSTIP are to encourage and catalyze collaborative research excellence across industry, academia and government resulting in the development of new and potentially disruptive technologies in priority public policy mission areas, which can be delivered through collaborative solutions.

4. Legislation under which it is granted

The program is administered under the legislative authority of the *National Research Council Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
The program provides both cost-shared non-repayable contributions, which do not exceed 75% of the total eligible costs of the project, and grants which can cover up to 100% of the total eligible costs of the project.
6. To whom and how the subsidy is provided
Eligible recipients include Canadian and international SMEs, academia and not-for-profits. Funding amounts are based on the size and costs of the projects being undertaken and are awarded based on a peer review process.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Total grant and contribution expenditures to SMEs, academia and not-for-profits were \$27,902,090 in FY 2020/2021 and \$31,890,822 in FY2021/2022.
8. Duration of the subsidy and/or any other time limits attached to it
The program was initiated in 2018 and is ongoing. Projects range in duration from 1 year for small projects, with the goal of testing and validating transformative research ideas, to 5 years for larger projects where the goal is to advance disruptive technologies.

1.25 National Research Council Industrial Research Assistance Program

1. Title of the subsidy programme
National Research Council of Canada's Industrial Research Assistance Program (NRC IRAP).
2. Period covered by the notification
The notification covers FY 2020/2021 and FY2021/2022.
3. Policy objective and/or purpose of the subsidy
The objectives of NRC IRAP are to provide support to SMEs in the development of technologies up to their commercialization, and to contribute to initiatives within regional and national organizations that support SMEs in the development of technologies up to their commercialization.
4. Legislation under which it is granted
The program is administered under the legislative authority of the *National Research Council Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance to SMEs is through cost-shared non-repayable contributions and non-funded technical and business advice. NRC IRAP contributions to firms do not exceed 75% of the total eligible costs of the project.
6. To whom and how the subsidy is provided
Eligible recipients are firms with fewer than 500 employees operating in Canada. Based on objective criteria, firms can be awarded cost-shared non-repayable contributions to engage in the R&D of technological innovations, develop technology for new or significantly improved products, processes or services, as well as to support initial demonstration and pilot projects. Non-funded technical and business advice can be provided to SMEs by staff located in regions across Canada. NRC IRAP also provides non-repayable contributions to organizations such as universities and colleges, industry associations, research institutes, economic development organizations, and a number of federal departments and crown corporations so that SMEs may access innovation-related services within these organizations. The NRC IRAP Youth Employment Program provides non-repayable funding for SMEs to hire for up to one-year post-secondary graduates in science, engineering, technology, business and the liberal arts. In 2020-21, NRC IRAP also delivered the Innovation Assistance Program (IAP) which provided emergency wage subsidy to innovative SMEs during the COVID-19 pandemic, and funding to IRAP Vaccines & Therapeutics (V&T) firms. In 2021-22, NRC IRAP launched IP Assist, a program that provides NRC IRAP funded firms access to experts in Intellectual Property (IP) to increase their IP Awareness, as well as develop and implement an IP Strategy. NRC IRAP

delivers the Canadian International Innovation Program (CIIP) on behalf of Global Affairs Canada. NRC IRAP also delivers its portion of the Innovative Solutions Canada (ISC) innovation funding program.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total contribution expenditures to firms, organizations and youth employment were \$724,399,410 in FY 2020/2021 (includes IAP expenditures of \$373,840,048, V&T expenditures of \$22,795,711 and ISC of \$10,024,930) and \$467,968,538 in FY 2021/2022 (includes IAP expenditures of \$26,395, V&T expenditures of \$43,693,891, IP Assist of \$3,027,373 and ISC of \$9,697,295). Total contribution expenditures on behalf of Global Affairs Canada were \$31,160,402 in FY 2020/2021 and \$30,124,644 in FY 2022/21.

8. Duration of the subsidy and/or any other time limits attached to it

The program traces its roots to 1947. In 1962, however, the program initiated as NRC IRAP and expanded to include financial assistance in addition to advisory services.

1.26 Northern Aboriginal Economic Opportunities Program

1. Title of the subsidy programme

Northern Aboriginal Economic Opportunities Program (NAEOP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The program supports greater participation by northern Indigenous communities and businesses in the Canadian economy and enables Indigenous people to pursue opportunities for employment, income, and wealth creation. NAEOP is made up of two program streams: the Community Readiness and Opportunities Planning (CROP) fund; and the Entrepreneurship and Business Development (EBD) fund. The CROP fund is intended to improve the economic development capacity of Indigenous communities and increase economic development in the territories. The EBD fund provides financial support to Indigenous entrepreneurs, businesses, and commercial entities to expand their business in the territories. The CROP stream delivers funding on a project-by-project basis and the EBD stream provides funding to third-party delivery partners.

4. Legislation under which it is granted

Assistance is provided under the *Contributions to Support Aboriginal Participation in the Northern Economy*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is made according to specific funding agreements between the Minister and the recipient, which identify the conditions of the assistance, the obligations of both parties and the conditions under which payment will be made.

6. To whom and how the subsidy is provided

The program supports greater participation by northern Indigenous communities and businesses in the Canadian economy and enables Indigenous peoples to pursue opportunities for employment, income, and wealth creation.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The maximum amount payable to an eligible recipient for a project will not exceed 100% of the eligible project costs and may not exceed \$3,000,000 per annum. The Program Management Control Framework provides the limits specific to the program streams. The Canadian Northern Economic Development Agency allocated \$10.8 million annually in FY 2020/21 and FY 2021/22 for NAEOP.

8. Duration of the subsidy and/or any other time limits attached to it

The NAEOP was created April 1, 2014 and receives ongoing funding.

1.27 Northern Isolated Community Initiatives Fund

1. Title of the subsidy programme
Northern Isolated Community Initiatives Fund (NICI).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The program supports the development of the broader food system and growing food sector in Canada's territories. It aims to find innovative and practical solutions to increase food security across the North. It enhances Indigenous and northern food security by supporting local, community-led projects to reduce dependence on the southern food industry and the associated costs. The program is made up of two streams: Support for Agriculture and Food Businesses, which provides funding to Northern agriculture and food businesses and communities, to build a strong territorial food industry and help reduce food insecurity in the territories using practical approaches. This stream also includes the Northern Food Innovation Challenge, the objective of which is to support innovative, community-led projects for local and Indigenous food production systems to help improve food security in Canada's territories. The second stream is Support for Northern Food Working Group and Territorial Initiatives, whereby CanNor will support territorial initiatives that contribute to food security, as identified by the Northern Food Working Group.
4. Legislation under which it is granted
Assistance is provided under Promoting Regional Development in Canada's Three Territories.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is made according to specific funding agreements between the Minister and the recipient, which identify the conditions of the assistance, the obligations of both parties and the conditions under which payment will be made.
6. To whom and how the subsidy is provided
Assistance is provided to a wide variety of organizations, including not-for-profit organizations, local or Indigenous governments and for-profit businesses.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The maximum amount payable to an eligible recipient for a project is a non-repayable contribution up to \$6,000,000 and up to \$250,000 in grants. The maximum CanNor funding ratio is up to 80% to not-for-profits and up to 50% to for-profit organizations.
8. Duration of the subsidy and/or any other time limits attached to it
The NICI was established in 2019 and ends in 2024.

1.28 Northern Ontario Development Program

1. Title of the subsidy programme
Northern Ontario Development Program (NODP).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
NODP's objective is to promote economic development, economic diversification, job creation, and sustainable, self-reliant communities in Northern Ontario by providing financial support, through contributions, to communities and not-for-profit organizations to plan and mobilize resources, enhance business growth, and exploit new opportunities for economic development. Some temporary initiatives are delivered through NODP terms and conditions.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Department of Industry Act*, S.C., 1995, c.1. Sections 4(2), 8.9(2) and 14(1)(c).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided through non-repayable contributions.

6. To whom and how the subsidy is provided

Assistance is provided to municipalities, SMEs, not-for-profit organizations, and other community groups, including First Nations communities.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to SMEs and not-for-profit organizations through the NODP program to provide relief and support economic recovery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$28,928,385 in FY 2020/21 and \$52,607,762 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 1987 and is ongoing.

1.29 Québec Economic Development Program1. Title of the subsidy programme

Québec Economic Development Program (QEDP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

QEDP's objective focuses on community development and economic diversification by supporting local development and strengthening and promoting regional assets. Some temporary initiatives are delivered using terms and conditions of the QEDP.

4. Legislation under which it is granted

Assistance is provided under the *Economic Development Agency of Canada for the Regions of Québec Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance provided to businesses or commercial activities is generally in the form of either repayable or conditionally repayable contribution. Financial assistance provided to not-for-profit organisations or non-commercial projects is generally in the form of contributions. Eligible costs include all costs directly related to the project and deemed reasonable and necessary to ensure its realization.

6. To whom and how the subsidy is provided

Assistance is provided to SMEs, not-for-profit organizations, and provincial or municipal governments.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$57,294,017 in FY 2020/21 and \$100,698,745 in FY 2021/2022.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2012, modified in 2018 and is ongoing.

1.30 Rate Reduction for Zero-Emission Technology Manufacturers1. Title of the subsidy programme

Rate reduction for zero-emission technology manufacturers.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure supports Canada's competitiveness in attracting investment in zero-emission technology manufacturing, while also supporting existing businesses in the sector.

4. Legislation under which it is granted

Income Tax Act, section 125.2

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Preferential tax rate. Zero-emission technology manufacturers may apply reduced tax rates on eligible zero-emission technology manufacturing and processing income of 7.5% where that income would otherwise be taxed at the 15% general corporate tax rate, and 4.5% where that income would otherwise be taxed at the 9% small business tax rate. This measure applies in respect of income from specified zero-emission technology manufacturing or processing activities, such as the manufacturing of solar, wind and water energy conversion equipment, electrical energy storage equipment, or zero-emission vehicles; and the production of hydrogen by electrolysis of water or solid, liquid and gaseous biofuels from specified waste material.

6. To whom and how the subsidy is provided

Businesses that undertake eligible zero-emission manufacturing and processing activities.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (millions of CAD)	n/a	n/a	10

8. Duration of the subsidy and/or any other time limits attached to it

Introduced in 2021, effective for taxation years that begin after 2021. The reduced rates will be gradually phased out starting in taxation years that begin in 2029 and fully phased out for taxation years that begin after 2031.

1.31 Regional Economic Growth through Innovation - Southern Ontario1. Title of the subsidy programme

The Regional Economic Growth Through Innovation Program (REGI).

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

REGI aims to provide streamlined, nationally consistent yet regionally tailored support for business productivity and scale-up, particularly for SMEs, women entrepreneurs and other underrepresented groups, and assist the enhancement of regional industrial technology clusters and regional innovation ecosystems. Investments through REGI will create favourable conditions for business to grow and expand, to build the foundation for cluster development, and support inclusive economic growth. Some temporary initiatives are delivered through REGI terms and conditions.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of Order-in-Council. PC 2009-1410, August 13, 2009 and Order-in-Council. PC 2009-1411, August 13, 2009.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of repayable or non-repayable contributions.

6. To whom and how the subsidy is provided

The program targets businesses (SMEs) in areas of technology demonstration, adoption and adaptation, as well as business scale-up, commercialization and market expansion; and, not-for-profit organizations to develop stronger and more inclusive regional innovation ecosystems.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to SMEs and not-for-profit organizations through the REGI program to provide relief and support economic recovery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$490,526,634 in FY 2020/21 and \$211,624,932 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2018 and is ongoing.

1.32 Regional Economic Growth through Innovation - Atlantic Canada1. Title of the subsidy programme

Regional Economic Growth through Innovation (REGI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of REGI is to provide streamlined, nationally consistent and regionally tailored support for business productivity and scale-up, particularly for SMEs and women entrepreneurs and other underrepresented groups and assist the enhancement of regional industrial and technology clusters and regional innovation ecosystems. Some temporary initiatives are delivered through REGI terms and conditions.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *ACOA Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance to commercial clients is provided in the form of repayable, conditionally repayable, or unconditionally repayable contributions; contributions to not-for-profit clients are non-repayable.

6. To whom and how the subsidy is provided

This program provides assistance to SMEs, not-for-profit organizations, including industry associations; post-secondary institutions; and new businesses.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to SMEs and not-for-profit organizations through the REGI program to provide relief and support economic recovery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$268,218,028 in FY 2020/21 and \$244,035,013 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

REGI was established in October 2018 and remains ongoing.

1.33 Regional Economic Growth Through Innovation Program – British Columbia

1. Title of the subsidy programme

The Regional Economic Growth Through Innovation Program (REGI).

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

REGI builds on the objectives of the Innovation and Skills Plan (ISP). The goal of REGI is to provide streamlined, nationally consistent and yet regionally tailored support for business productivity and scale-up, particularly for SMEs and women entrepreneurs and other underrepresented groups, and assist the enhancement of regional industrial and technology clusters and regional innovation ecosystems. Investments through two program streams will create favourable conditions for business to grow and expand, to build the foundation for cluster development, and support inclusive economic growth. Some temporary initiatives are delivered through REGI terms and conditions. Western Economic Diversification (WD) delivered this program to all of Western Canada until August 2021, when WD was dissolved, and replaced in British Columbia with the establishment of Pacific Economic Development Canada (PacifiCan).

4. Legislation under which it is granted

The assistance is provided under the authority of the *Western Economic Diversification Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of repayable or non-repayable contributions.

6. To whom and how the subsidy is provided

This program activity is directed at new businesses, SMEs and not-for-profit organizations, including industry associations, incubators/accelerators, and post-secondary institutions. In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources through the REGI program to provide relief and support economic recovery.

Program disbursements reported below are only from the establishment date of PacifiCan. Program disbursements in British Columbia for FY 2020-21 and the first four months of FY 2021-22 are reported under WD/PrairiesCan.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$83,726,318.00 from August 6, 2021 to the end of FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2018 and is ongoing.

1.34 Regional Economic Growth through Innovation – Northern Ontario

1. Title of the subsidy programme

Regional Economic Growth through Innovation (REGI) Program – Northern Ontario.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

REGI aims to provide streamlined, nationally consistent yet regionally tailored support for business productivity and scale-up, particularly for SMEs, women entrepreneurs and other underrepresented groups, and assist the enhancement of regional industrial technology clusters and regional innovation ecosystems. Investments through two program streams will create favourable conditions for business to grow and expand, to build the foundation for cluster development, and support inclusive economic growth. Some temporary initiatives are delivered through REGI terms and conditions.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Department of Industry Act*, S.C., 1995, c.1. Sections 4(2), 8, 9(2) and 14(1)(c).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided through unconditionally repayable contributions to for-profit organizations and non-repayable contributions to not-for-profit organizations.

6. To whom and how the subsidy is provided

This program activity is directed at not-for-profit organizations, including industry associations; post-secondary institutions; and, new businesses, and SMEs.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to SMEs and not-for-profit organizations through the REGI program to provide relief and support economic recovery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$54,893,989 in FY 2020-21 and \$35,780,687 in FY 2021-22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in October 2018 and is ongoing.

1.35 Regional Economic Growth Through Innovation Program – Northern Territories1. Title of the subsidy programme

The Regional Economic Growth Through Innovation (REGI) Program – Northern Territories .

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The REGI aims to provide streamlined, nationally consistent yet regionally tailored support for business productivity and scale-up, particularly for SMEs, women entrepreneurs and other underrepresented groups, and assist the enhancement of regional industrial technology clusters and regional innovation ecosystems. Investments through the REGI will create favourable conditions for business to grow and expand, to build the foundation for cluster development, and support inclusive economic growth.

4. Legislation under which it is granted

Assistance is provided under the *Growth Through Regional Innovation Program*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance will be administered and paid according to specific funding agreements between the Minister and the recipient, which identifies the conditions of the assistance, the obligations of both parties and the conditions under which payment will be made.

6. To whom and how the subsidy is provided

This program provides assistance to incorporated for-profit companies, not-for-profit organizations, industry associations, post-secondary institutions, Indigenous organizations, business accelerators, incubators, women-led businesses, angel networks; social enterprises; a group of eligible recipients such as an industry association or consortium; a municipality and all other municipal-type organizations; and a federal or provincial crown corporation/organization or any other entity created by the provincial government or a provincial department.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The Canadian Northern Economic Development Agency allocated \$420,420 annually in FY 2020/21 and FY 2021/22 for REGI.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2018 and ends in 2024.

1.36 Regional Economic Growth through Innovation Program – Québec1. Title of the subsidy programme

Regional Economic Growth through Innovation (REGI) Program – Québec

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/2022.

3. Policy objective and/or purpose of the subsidy

The REGI aims to provide streamlined, nationally consistent yet regionally tailored support for business productivity and scale-up, particularly for SMEs, women entrepreneurs and other underrepresented groups, and assist the enhancement of regional industrial technology clusters and regional innovation ecosystems. Investments through the REGI will create favourable conditions for business to grow and expand, to build the foundation for cluster development, and support inclusive economic growth. Some temporary initiatives are delivered through REGI terms and conditions.

4. Legislation under which it is granted

Assistance is provided under the *Economic Development Agency of Canada for the Regions of Québec Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance provided to businesses or commercial activities is generally in the form of either repayable or conditionally repayable contribution. Financial assistance provided to not-for-profit organisations or non-commercial projects is generally in the form of non-repayable contributions. Eligible costs include all costs directly related to the project and deemed reasonable and necessary to ensure its realization.

6. To whom and how the subsidy is provided

This program activity is directed at new businesses, SMEs and not-for-profit organizations, including industry associations, incubators/accelerators, and post-secondary institutions.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to SMEs and not-for-profit organizations through the REGI program to provide relief and support economic recovery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$300,340,411 in FY 2020/21 and \$250,967,431 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2018 and is ongoing.

1.37 Regional Economic Growth Through Innovation Program – Western Canada1. Title of the subsidy programme

The Regional Economic Growth Through Innovation Program (REGI).

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

REGI builds on the objectives of the Innovation and Skills Plan (ISP). The goal of REGI is to provide streamlined, nationally consistent and yet regionally tailored support for business productivity and scale-up, particularly for SMEs and women entrepreneurs and other underrepresented groups, and assist the enhancement of regional industrial and technology clusters and regional innovation ecosystems. Investments through two program streams will

create favourable conditions for business to grow and expand, to build the foundation for cluster development, and support inclusive economic growth.

4. Legislation under which it is granted

The assistance is provided under the authority of the *Western Economic Diversification Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of repayable or non-repayable contributions.

6. To whom and how the subsidy is provided

This program activity is directed at new businesses, SMEs and not-for-profit organizations, including industry associations, incubators/accelerators, and post-secondary institutions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$451,836,736 in FY 2020/21 and \$220,315,484 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2018 and is ongoing.

1.38 Southern Ontario Prosperity Program

1. Title of the subsidy programme

The Southern Ontario Prosperity Program (SOPP).

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The SOPP promotes economic development, economic diversification, job creation and self-reliant communities in southern Ontario. The SOPP applies an integrated approach that considers economic, social, cultural and environmental dimensions of development, builds upon the assets and strengths of communities to create an environment where businesses can thrive, and maximizes the sustainable potential of southern Ontario. Some temporary initiatives are delivered through SOPP terms and conditions.

4. Legislation under which it is granted

Assistance was provided under the legislative authority of Order-in-Council. PC 2009-1410, August 13, 2009 and Order-in-Council. PC 2009-1411, August 13, 2009.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided through unconditionally repayable contributions to for-profit organizations and non-repayable contributions to not-for-profit organizations.

6. To whom and how the subsidy is provided

This program activity is directed at not-for-profit organizations, including industry associations; post-secondary institutions; and, new businesses, and SMEs.

In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources to SMEs and not-for-profit organizations through the SOPP to provide relief and support economic recovery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$69,117,453 in FY 2020/21 and \$133,733,947 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in December 2013 and commenced disbursing funds on April 1, 2014, and is ongoing. Beginning on April 1, 2019, programming placed a focus on community economic development and diversification efforts with the launch of REGI.

1.39 Strategic Aerospace and Defence Initiative

1. Title of the subsidy programme
Strategic Aerospace and Defence Initiative (SADI).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objective of SADI is to advance and support government initiatives by contributing strategically to R&D in the Aerospace and Defence (A&D) industries in order to encourage and further leverage private sector investment and maintain and grow the technology base and technological capabilities of Canadian A&D industries.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the *Department of Industry Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of repayable contributions that shall not exceed 40% of eligible costs except under exceptional circumstances, and with Minister approval.
6. To whom and how the subsidy is provided
Eligible recipients for funding under SADI are corporations incorporated under Canadian law and that are prepared to conduct strategic R&D activities in A&D industries. The applicant may scope the project to include any number of partners or subcontractors. At least 1% of total project costs must support collaboration with post-secondary institutions in Canada.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$28,029,428 in FY 2020/21 and \$10,236,218 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program was established in 2007 and was terminated in July 2017.

1.40 Strategic Innovation Fund

1. Title of the subsidy programme
Strategic Innovation Fund (SIF).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The Strategic Innovation Fund's (SIF) objective is to spur innovation for a better Canada by providing funding for large-scale, transformative and collaborative projects that help position Canada to prosper in the global knowledge-based economy. SIF projects promote the long-term competitiveness of Canadian industries, clean growth, and the advancement of Canada's strategic technological advantage. The program's Eligible Activities and their corresponding streams are as follows:
 - Stream 1: R&D projects that will accelerate technology transfer and commercialization of innovative products, processes and services.
 - Stream 2: Projects that facilitate the growth and expansion of firms in Canada.
 - Stream 3: Projects that attract and retain large-scale investments to Canada.
 - Stream 4: Projects that advance industrial research, development and technology demonstration through collaboration between academia, non-profit organizations and the private sector.
 - Stream 5: Projects that support large-scale, national innovation ecosystems through high impact collaborations across Canada.

Budget 2023 announced that SIF will focus on clean technologies, critical minerals and industrial transformation projects. In addition to these priorities, the program remains committed to supporting excellence in innovation across all sectors of the economy.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Department of Industry Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance under Streams 1-3 is provided in the form of conditionally or unconditionally repayable contributions; non-repayable contributions; or a combination of the two approaches. Assistance under Streams 4-5 is provided in the form of non-repayable contributions.

6. To whom and how the subsidy is provided

Eligible Recipients under streams 1-3 are corporations incorporated pursuant to the laws of Canada proposing to carry on business in Canada, undertaking activities, as generally described in the Eligible Activities section. Eligible Recipients under streams 4-5, the Collaborative Technology Development and Demonstration stream, consist of a group of Eligible Recipients (i.e., a consortium) that may include Canadian universities, colleges, research institutes, for profit corporations (including SMEs) and/or not-for-profit entities.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$581,443,572 in FY 2020/21 and \$625,384,331 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2017 and is ongoing.

1.41 Technology Demonstration Program

1. Title of the subsidy programme

Technology Demonstration Program (TDP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to foster the growth of a knowledge-based Canadian economy through the implementation of large-scale technology demonstration projects stimulating a concentration of technology development in priority areas with significant potential and become the basis for the next-generation of manufacturing, technical capabilities and services in Canada.

4. Legislation under which it is granted

This program is administered under the legislative authority of the *Department of Industry Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The assistance is provided in the form of a non-repayable contribution. The contribution to any eligible project will not exceed 50% of total eligible costs supported by the contribution.

6. To whom and how the subsidy is provided

Eligible recipients for funding under TDP are corporations incorporated pursuant to the laws of Canada that carry on business in Canada and propose to conduct industrial research and technology demonstration activities with Aerospace, Defence, Space and Security (A&D) applications, as well as Canadian universities or colleges and Canadian research institutes. Eligible Recipients are categorized as Lead Recipients and Partner Recipients. A Lead Recipient is normally an Original Equipment Manufacturer (OEM) or a Tier 1 supplier and will be responsible to submit a project application and manage the project. The Partner Recipients will work with the Lead Recipient to complete the project. At a minimum, the Partner Recipients must include one small or medium-sized Canadian corporation and one Academic Institution (accredited Canadian universities, colleges or affiliated research institutes).

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$22,021,291 in FY 2020/21 and \$ 17,759,202 in FY. 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2013 and was terminated in July 2017.

1.42 Trade Accelerator Program

1. Title of the subsidy programme

Trade Accelerator Program (TAP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of TAP is to strengthen Canada's entrepreneurship ecosystem to be more accessible for small businesses and entrepreneurs, particularly Equity Deserving Groups. To increase opportunities for SMEs to scale, grow, and maintain a business and/or adjust to new economic realities.

4. Legislation under which it is granted

TAP is a Toronto Region Board of Trade (TBOT) program which is supported by ISED. Assistance was provided under the legislative authority of the *Department of Industry Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Non-repayable contribution funding is provided in exchange for the delivery to SME cohorts of educational events, workshops, and best-practices promotion and identification to increase supports and readiness to SMEs.

6. To whom and how the subsidy is provided

The funding is provided to program delivery partners, who deliver TAP educational events, workshops, and best-practices identification to increase supports and readiness to SMEs. Funding is provided based on eligible costs.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total annual amounts of \$3,166,470 for FY 2020-21 and \$3,547,397 for FY 2021-22.

8. Duration of the subsidy and/or any other time limits attached to it

The duration of the current subsidy covers FY 2019-20 to 2021-22. TAP was created in 2015 and has been renewed on an ongoing basis.

1.43 Universal Broadband Fund

1. Title of the subsidy programme

Universal Broadband Fund (UBF).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to fund broadband infrastructure projects that will bring access to high-speed Internet at 50/10 Megabits per second (Mbps) to households in rural and remote communities.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Department of Industry Act* and the *Telecommunications Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided in the form of a non-repayable contribution. The UBF had a budget of \$3.225 billion including \$750 million for large, high-impact projects and \$50 million for mobile Internet projects that primarily benefit Indigenous peoples. The maximum amount of funding that an applicant can request for a broadband project is up to 75% of the total eligible costs, or up to 90% of the total eligible costs for projects targeting very remote areas, satellite-dependent and/or Indigenous communities. For mobile projects benefiting Indigenous peoples, the program contribution limit is 90% of total eligible costs. The maximum contribution to any project will typically not exceed \$50 million per project.

6. To whom and how the subsidy is provided

Eligible recipients are legal entities, including a corporation, either for profit or not-for-profit, that is incorporated in Canada, an Indigenous entity including a profit or non-for-profit organization, a band council, an Indigenous government authority, a public sector body that is wholly owned by a province, municipal or regional government or a partnership, joint venture or consortium that operate broadband infrastructure or that enters into a contractual arrangement with an entity to build, own and/or operate broadband infrastructure and that meet the assessment criteria.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

To-date, the program has disbursed \$292,728,956 against the FY 2021-22 budget. Note: The program does not have any budget for FY 2020-21 and will therefore not disburse any funds against that FY.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2020 and funding for these projects is currently available until March 31, 2027.

1.44 Western Diversification Program – British Columbia1. Title of the subsidy programme

Western Diversification Program (WDP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to promote economic development and diversification in British Columbia through program and project development and implementation, with a focus on innovation, business development, and community economic development. Some temporary initiatives are delivered through WDP terms and conditions. Western Economic Diversification (WD) delivered this program to all of Western Canada until August 2021, when WD was dissolved, and replaced in British Columbia with the establishment of Pacific Economic Development Canada (PacifiCan).

4. Legislation under which it is granted

The assistance is provided under the authority of the *Western Economic Diversification Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of repayable or non-repayable contributions.

6. To whom and how the subsidy is provided

Financial assistance is provided through non-repayable contributions to not-for-profit organizations and repayable contributions to for-profit organizations. With respect to the former, PacifiCan directs its resources towards working in collaboration with many partners including all levels of government, academic institutions, and not-for-profit organizations to enhance economic activity in British Columbia. With respect to the latter, WD helps western-based SMEs bring innovative technology-based products, processes and services to market. In response to the COVID-19 pandemic, the Government of Canada made available additional, temporary resources through the WDP program to provide relief and support economic recovery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Program disbursements reported below are only from the establishment date of PacifiCan. Program disbursements in British Columbia for FY 2020-21 and the first four months of FY 2021-22 are reported under WD/PrairiesCan.

The program disbursed \$66,308,835.00 in FY 2021/22 from August 6, 2021 to the end of FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in December 1987 and is ongoing.

1.45 Western Diversification Program - PrairiesCan1. Title of the subsidy programme

Western Diversification Program (WDP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to promote economic development and diversification in Western Canada through program and project development and implementation, with a focus on innovation, business development, and community economic development.

4. Legislation under which it is granted

The assistance is provided under the authority of the *Western Economic Diversification Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of repayable or non-repayable contributions.

6. To whom and how the subsidy is provided

Financial assistance is provided through non-repayable contributions to not-for-profit organizations and repayable contributions to for-profit organizations. With respect to the former, Western Economic Diversification Canada (WD) has directed its resources towards working in collaboration with many partners including all levels of government, academic institutions, and not-for-profit organizations to enhance economic activity in Western Canada. With respect to the latter, WD helps western-based SMEs bring innovative technology-based products, processes and services to market.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$140,707,107 in FY 2020/21, and \$120,774,875 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in December 1987 and is ongoing.

1.46 Women Entrepreneurship Fund – Northern Ontario

1. Title of the subsidy programme
Women Entrepreneurship Fund (WEF).
2. Period covered by the notification
The notification covers FY 2020/21 and FY 2021/22.
3. Policy objective and/or purpose of the subsidy
Funding under this program aims to assist women entrepreneurs to grow their existing businesses and enable them to pursue opportunities in domestic and global markets.
4. Legislation under which it is granted
Assistance was provided under the legislative authority of the *Department of Industry Act*, S.C., 1995, c.1. Sections 4(2), 8, 9(2) and 14(1)(c).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Financial assistance is provided through non-repayable contributions to for-profit organizations.
6. To whom and how the subsidy is provided
This program activity is directed at for-profit organizations that are women-owned and/or women-led, including partnerships, social enterprises, SMEs, and Indigenous organizations.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$290,126 in FY 2020-21 and \$0 in FY 2021-22.
8. Duration of the subsidy and/or any other time limits attached to it
The program was established in October 2018 with funding disbursements beginning April 2019 and ending March 2021.

1.47 Women Entrepreneurship Strategy – Atlantic Canada

1. Title of the subsidy programme
Women Entrepreneurship Strategy (WES).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objective of the program is to support women entrepreneurs in a diversity of industries in their efforts to scale and grow their businesses, as well as pursue new markets opportunities.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the *ACOA Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided to commercial clients in the form of either a conditionally repayable or unconditionally repayable contributions; contributions to not-for-profits clients are non-repayable.
6. To whom and how the subsidy is provided
The WES helps women-owned/women-led business to grow and has two components:
 - WES (Ecosystem): will provide contributions to initiatives led by non-profit, third-party organizations to bring together actors to address gaps in business supports and ensure access for women entrepreneurs by increasing access to programs and services to support business development and growth.

- WES (Entrepreneurship): will support women entrepreneurs in a diversity of industries in their efforts to scale and grow their businesses by addressing gaps in business supports and contribute to creating an environment that fosters and support women's entrepreneurship.
- 7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$2,733,127 in FY 2020/21 and \$1,573,385 in FY 2021/22.
- 8. Duration of the subsidy and/or any other time limits attached to it
The program was established in October 2018. The WES (Entrepreneurship) ended on March 31, 2021, and the WES (Ecosystem) ended on March 31, 2023.

1.48 Women Entrepreneurship Strategy – Northern Territories

1. Title of the subsidy programme
Women Entrepreneurship Strategy (WES).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objective of the program is to advance women's economic empowerment, gender equality, and supporting women entrepreneurs through the new Women Entrepreneurship Strategy. The program is delivered through 2 streams: The Ecosystem Fund, which invests in initiatives to bring together actors to address gaps in business supports for women entrepreneurs at the regional and national level, and the Women Entrepreneurship Fund, which supports women entrepreneurs in a diversity of industries in their efforts to scale and grow their businesses, as well as pursue new market opportunities.
4. Legislation under which it is granted
Assistance is provided under the Women Entrepreneurship Strategy Appendix to the Growth Through Regional Innovation Program.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is administered and paid according to specific funding agreements between the Minister and the recipient, which identifies the conditions of the assistance, the obligations of both parties and the conditions under which payment will be made.
6. To whom and how the subsidy is provided
The program's Ecosystem Fund stream provides assistance to business and entrepreneur support organizations, innovation hubs, organizations that certify diverse suppliers in the North, Indigenous organizations, accelerators, organizations that support social enterprises or cooperatives, and post-secondary institutions. The Women Entrepreneurship Fund stream provides assistance to for profit organizations, women-owned and/or led businesses, and SMEs.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
CanNor allocated \$200,000 per year in FY 2020/21 and 2021/22 to the Women Entrepreneurship Strategy.
8. Duration of the subsidy and/or any other time limits attached to it
The program was established in 2018 and Women Entrepreneurship Fund ended in March 2021. The Ecosystem Fund will end March 31, 2024.

1.49 Women Entrepreneurship Strategy Ecosystem Fund – Northern Ontario

1. Title of the subsidy programme
Women Entrepreneurship Strategy (WES) Ecosystems Fund.

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

Funding under this program seeks to help address gaps and build capacity in the entrepreneurship ecosystem for women, including supplier diversity activities targeting women entrepreneurs; supporting women in traditionally under-represented sectors; networking, matchmaking and mentorship; incubator and accelerator programs; and, efforts to scale-up programming that supports women entrepreneurs.

4. Legislation under which it is granted

Assistance was provided under the legislative authority of the *Department of Industry Act*, S.C., 1995, c.1. Sections 4(2), 8, 9(2) and 14(1)(c).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided through non-repayable contributions to not-for-profit organizations.

6. To whom and how the subsidy is provided

This program activity is directed at not-for-profit organizations, including business and entrepreneur support organizations; innovation hubs and accelerators; Indigenous organizations and, post-secondary institutions that support women entrepreneurs.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$1,751,010 in FY 2020/21 and \$997,530 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in October 2018 with funding disbursements beginning April 2019 and ending March 2021.

1.50 Women's Enterprise Initiative – British Columbia

1. Title of the subsidy programme

Women's Enterprise Initiative (WEI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of the WEI is to encourage the establishment and growth of women-owned and controlled businesses, encourage self-employment and business development, and to promote economic equality between men and women. The program objectives are to: introduce and promote the concept of entrepreneurship in women; increase the availability of capital to women-owned enterprises; and provide services to help women develop the experience, expertise, assets and credit track records enabling them to increase both the number and strength of women-owned businesses in British Columbia. Western Economic Diversification (WD) delivered this program to all of Western Canada until August 2021, when WD was dissolved, and replaced in British Columbia with the establishment of Pacific Economic Development Canada (PacifiCan).

4. Legislation under which it is granted

Assistance is provided under authority of the *Western Economic Diversification Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided in either non-repayable or conditionally repayable contributions to Women's Enterprise Centres (WECs), which are not-for-profit organizations.

6. To whom and how the subsidy is provided

Non-repayable contributions are provided to a British Columbia WEC. This supports the operating costs of their administrative and business service activities. In addition, with contributions previously provided by WD, the WEC provides women-owned small businesses with loans of up to \$150,000 on commercial terms. WD was dissolved, and replaced in British Columbia with the establishment of PacifiCan on August 2021.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Program disbursements reported below are only from the establishment date of PacifiCan. Program disbursements in British Columbia for FY 2020-21 and the first four months of FY 2021-22 are reported under WD/PrairiesCan.

The program disbursed \$568,750.00 in FY 2021/22 from August 6, 2021 to the end of FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 1995. The current terms and conditions were continued indefinitely effective October 2009.

1.51 Women's Enterprise Initiative – PrairiesCan1. Title of the subsidy programme

Women's Enterprise Initiative (WEI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of the WEI is to encourage the establishment and growth of women-owned and controlled businesses, encourage self-employment and business development, and to promote economic equality between men and women. The program objectives are to: introduce and promote the concept of entrepreneurship in women; increase the availability of capital to women-owned enterprises; and provide services to help women develop the experience, expertise, assets and credit track records enabling them to increase both the number and strength of women-owned businesses in Western Canada.

4. Legislation under which it is granted

Assistance is provided under authority of the *Western Economic Diversification Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Financial assistance is provided in either non-repayable or conditionally repayable contributions to Women's Enterprise Centres (WECs), which are not-for-profit organizations.

6. To whom and how the subsidy is provided

Non-repayable contributions are provided to 3 provincial WECs, one each in Alberta, Saskatchewan and Manitoba. This supports the operating costs of their administrative and business service activities. In addition, with contributions previously provided by Western Economic Diversification, the WECs provide women-owned small businesses with loans of up to \$150,000 on commercial terms.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$9,775,000 in FY 200/21, and \$6,729,399 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 1995. The current terms and conditions were continued indefinitely effective October 2009.

2 AGRICULTURE

2.1 Dairy Direct Payment Program

1. Title of the subsidy programme
Dairy Direct Payment Program (DDPP).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objective of the DDPP is to support dairy milk producers adjust as a result of market access commitments made under the Canada-European Union Comprehensive Economic and Trade Agreement (CETA) and the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP). The program provides grant payments to compensate Canadian cow's milk producers as a result of the recent trade agreements.
4. Legislation under which it is granted
Authority: *Farm Income Protection Act*, Section 12(5).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
The assistance provided is in the form of a non-repayable grant.
6. To whom and how the subsidy is provided
The Canadian Dairy Commission (CDC) collected information from provincial milk marketing boards on the licensed quota holders. The CDC calculated individual payments based on the percentage of each producer's provincial quota holdings as of October 31 of each year. To receive a payment, a producer had to hold quota as of October 31 of that year. There was no maximum payment per farm.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
During FY 2020/21, 9,682 producers participated in the initiative. During FY 2021/22, 9,538 producers participated.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2020/21	\$459,400,130	\$47,449
2021/22	\$460,265,904	\$48,256

8. Duration of the subsidy and/or any other time limits attached to it
The program was established in 2018. Payments were made in FY 2020/21 and 2021/22.

2.2 Dairy Farm Investment Program

1. Title of the subsidy programme
Dairy Farm Investment Program (DFIP).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The DFIP is a five-year \$250 million program (beginning in 2017/18) designed to provide assistance to dairy farmers to improve their productivity by upgrading their equipment to help them to adapt to the impacts from the CETA. The program ended on March 31, 2022.
4. Legislation under which it is granted
Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The assistance provided was in the form of non-repayable compensation.

6. To whom and how the subsidy is provided

This program supports eligible dairy producers so they can improve productivity by upgrading equipment. Eligible activities are of the following nature and type:

- Hiring of external expertise (consultants) to assess how the dairy farm enterprise can improve efficiencies and productivity;
- Purchasing, shipping, and installing eligible equipment (e.g., barn equipment, commercial-off-the-shelf software and IT infrastructure, etc.);
- Training necessary to operate eligible equipment; and/or
- Retrofits of current facilities related to the installation and operation of eligible equipment.

Program contributions are capped at \$100,000 for all projects. The minimum funding amount that will be considered for a project is \$1,000.

Approved eligible costs may be reimbursed up to a maximum of 50% up to a maximum of \$100,000.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2020/21, 741 producers participated in the initiative. During FY 2021/22, 419 producers participated in the initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2020/21	\$44,113,872	\$59,533
2021/22	\$33,089,852	\$78,973

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2017/18. Payments were made in FY 2020/21 and FY 2021/22.

2.3 Dairy Processing Investment Fund

1. Title of the subsidy programme

Dairy Processing Investment Fund (DPIF).

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The DPIF was established to assist dairy processors in adapting to market changes resulting from the CETA.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The assistance provided was in the form of non-repayable compensation.

6. To whom and how the subsidy is provided

The Fund will provide non-repayable contributions to support projects that improve productivity through:

- Capital Investment in new equipment and infrastructure; and/or
- Access to Expertise to engage private sector technical, managerial, and business expertise.

The Fund will also allow an applicant to request access to Agriculture and Agri-Food Canada (AAFC) scientist(s), at an AAFC Research and Development Centre, in order to conduct collaborative research on a project relating to improving an existing product, practice, process, and/or technology.

The overall budget from April 1, 2017 to March 31, 2021 is \$100 million. Only projects related to dairy processing will be eligible under the Fund. Eligible activities include:

For Capital Investment projects:

- Construction, expansion and/or modernization of dairy processing establishments in Canada;
- Improving manufacturing technologies and processes, or the introduction of new or improved products (including the acquisition and installation of equipment); and/or
- Engagement of external expertise/consultants related to the implementation, certification or validation of plant improvements.

For Access to Expertise projects:

- Business improvement and market development, such as: analysing current business processes; identifying best practices; planning/proposing strategies and investments; production problem solving; near to market product development; and, facilitating knowledge transfer; and/or
- Collaborative research with AAFC relating to improving existing products, practices, processes, and/or technology.

The maximum funding available per Capital Investment project is \$10 million and Access to Expertise project is \$250,000. The maximum amount an applicant can receive from the Fund is \$10 million in total per year.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2020/21, there were 36 recipients who received funding and in FY 2021/22, 21 recipients received funding.

Fiscal Year	Total Federal Contribution (\$)	Average Per Recipient (\$)
2020/21	\$13,100,000	\$363,889
2021/22	\$7,700,000	\$366,667

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2017/18. Payments were made in FY 2020/21 and 2021/22.

2.4 Indigenous Agriculture and Food Systems Initiative

1. Title of the subsidy programme

Indigenous Agriculture and Food Systems Initiative (IAFSI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the Initiative is to increase economic development opportunities for Indigenous Peoples by building their capacity to participate and succeed in the agriculture and agri-food sector.

4. Legislation under which it is granted

Authority: *Department of Agriculture and Agri-Food Act*, Section 4.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The assistance provided is in the form of a non-repayable contribution.

6. To whom and how the subsidy is provided

Projects under the Initiative must be for the benefit of Indigenous Peoples and communities in Canada, as well as the Canadian agriculture and agri-food sector. The program is providing skills training that will help an Indigenous community or organization establish or scale up an agriculture operation.

Eligible applicants under this Initiative include:

- Indigenous communities and governments (includes band and tribal councils, governments of self-governing First Nations, local governments of Inuit communities and Métis organizations);
- Indigenous for-profit and not-for-profit corporations, associations, cooperatives and institutions; and/or
- Indigenous businesses, partnerships and joint ventures.

Examples of agriculture and food systems projects that may be eligible for funding through the Initiative include, but are not limited to:

- Supporting an approach to producing fresh food within an Indigenous community, and helping to plan and design the means in which that agricultural production can occur;
- Developing a food system within an Indigenous community to access healthy food, while also providing an opportunity for Indigenous Peoples to share their agricultural knowledge and experiences, and market and sell their agriculture products; and/or
- Providing skills training that will help an Indigenous community or organization establish or scale up an agriculture operation."

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Government funding is to cover project eligible costs. To be considered, eligible costs have to be reasonable, directly related to the project and required to carry out the eligible activities for the project.

For FY 2020/21, the overall program payment was \$2,070,751 for 13 recipients, with \$1,500,000 funded by Indigenous Services Canada (ISC) and \$570,751 funded by AAFC. For FY 2021/22, the overall program payment was \$2,450,724 for 18 recipients, with ISC funding \$1,500,000 and AAFC funding \$950,724.

Fiscal Year	Total Federal Contribution (\$)	Average Per Recipient (\$)
2020/21	\$2,070,751	\$159,289
2021/22	\$2,450,724	\$136,151

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2018/19. Payments were made in FY 2020/21 and 2021/22.

2.5 Poultry and Egg On-Farm Investment Program

1. Title of the subsidy programme

Poultry and Egg On-Farm Investment Program (PEFIP).

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The Poultry and Egg On-Farm Investment Program (PEFIP) aims to help poultry and egg producers adapt to market changes resulting from the implementation of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP).

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The assistance provided was in the form of non-repayable contributions.

6. To whom and how the subsidy is provided

PEFIP provides non-repayable contributions for eligible activities that started on or after March 19, 2019. The program supports investments in areas such as efficiency and productivity, food safety and biosecurity, as well as environmental sustainability.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

For FY 2021/22, the overall program payment was \$38,418,573 across 289 projects.

Fiscal Year	Total Federal Contribution (\$)	Average Per Project (\$)
2021/22	\$ 38,418,573	\$132,936

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.6 Market Development Program for Turkey and Chicken

1. Title of the subsidy programme

Market Development Program for Turkey and Chicken.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the Market Development Program for Turkey and Chicken is to deliver on the Government of Canada's commitment to provide full and fair compensation due to market access concessions made under the CPTPP.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The assistance provided was in the form of non-repayable contributions.

6. To whom and how the subsidy is provided

The program will help industry-led promotional activities. Funding will be distributed to national not-for-profit industry organizations working to improve the sector's market position.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

For FY 2021/22, the overall program payment was \$3,500,000.

Fiscal Year	Total Federal Contribution (\$)	Average Per Recipient (\$)
2021/22	\$3,500,000	n/a

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.7 2018 Canada-British Columbia Bovine Tuberculosis Initiative

1. Title of the subsidy programme

2018 Canada-British Columbia Bovine Tuberculosis Initiative.

2. Period covered by the notification

The notification covers FY 2020/21.

3. Policy objective and/or purpose of the subsidy

The objective of the initiative was to help livestock producers in British Columbia with the extraordinary costs associated with the discovery of a cow with Bovine Tuberculosis that originated from a British Columbia farm.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

The 2018 Canada-British Columbia Bovine Tuberculosis program, developed under the federal-provincial-territorial AgriRecovery framework, provided eligible producers affected with reimbursement for infected premises. Eligible producers were reimbursed an amount for additional cleaning, disinfection, and repair or replacement costs of equipment or production facilities damaged as a direct result of cleaning and disinfection activities that were required to meet guidelines in order to have a quarantine lifted. In addition, eligible producers were also reimbursed to help offset additional costs associated with animals for feed, yardage and interest-carrying costs associated with carrying of cull animals and calves.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2020/21, 6 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2020/21	\$50,598	\$8,433

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2018. Payment was made in FY 2020/21.

2.8 2019 Canada-British Columbia Forage Freight Assistance Initiative

1. Title of the subsidy programme

2019 Canada-British Columbia Forage Freight Assistance Initiative.

2. Period covered by the notification

The notification covers FY 2020/21.

3. Policy objective and/or purpose of the subsidy

To provide financial assistance to agricultural producers in the designated area of British Columbia, which will help them deal with extraordinary costs, associated with the 2019 Floods.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

The initiative provided financial assistance to eligible applicants impacted by the Cariboo Floods in 2019. Payment criteria were based on: (i) *Forage Assistance* - provided for additional purchased forage above normal forage feed purchases; and (ii) *Livestock Transported to Feed* - provided for trucking eligible livestock to an alternate feed source.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2020/21, 32 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2020/21	\$246,059	\$7,689

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2019/20. Payment was made in FY 2020/21.

2.9 2020 Canada-Alberta Fed Cattle Feed Cost Offset Initiative

1. Title of the subsidy programme

2020 Canada-Alberta Fed Cattle Feed Cost Offset Initiative.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The 2020 Canada-Alberta Fed Cattle Feed Cost Offset Initiative provided financial support to assist fed cattle producers to offset some of their extraordinary costs.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

The initiative provided financial support to compensate cattle producers for the extraordinary cost of keeping slaughter-ready cattle on maintenance rations due to industry disruptions and the management of market ready cattle through the slaughtering process related to COVID-19. There were two components to the Initiative: (i) *Fed Cattle Feed Assistance*; and (ii) *Bid Set-Aside Process*.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2020/21 and 2021/22, 251 producers benefitted under this initiative. During FY 2021/22, the total federal contribution was approximately \$2,950,000.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2020/21	\$13,627,788	\$54,294
2021/22	\$2,950,000	n/a

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2020/21. Payments were made in FY 2020/21 and FY 2021/22.

2.10 2020 Canada-Saskatchewan Livestock Set Aside Program

1. Title of the subsidy programme

2020 Canada-Saskatchewan Livestock Set Aside Program.

2. Period covered by the notification

The notification covers FY 2020/21.

3. Policy objective and/or purpose of the subsidy

This initiative provided financial support to assist fed cattle and bison producers to offset some of their extraordinary costs. This included feed and other costs associated with holding on to cattle that could not be moved due to delayed processing as a result of COVID-19.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

The initiative provided a payment to eligible producers per set-aside eligible animals for no less than 30 days or more than 63 days. Payments were available to beef and bison producers. The final release of all eligible animals from set aside was to occur on or before March 31, 2021.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2020/21, 251 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2020/21	\$3,742,788	\$14,912

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2020/21. Payment was made in FY 2020/21.

2.11 2020 Canada-Manitoba Finished Cattle Feed Assistance Initiative1. Title of the subsidy programme

2020 Canada-Manitoba Finished Cattle Feed Assistance Initiative.

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

This initiative provided financial support to help affected livestock producers to offset some of the extraordinary costs incurred as a result of processing delays due to COVID-19.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

The initiative provided a compensation to eligible producers for each day in the extraordinary feeding period to a maximum of 63 days. Cattle must have been slaughtered between April 29, 2020 and December 31, 2020. The extraordinary feeding period for these cattle must have been greater than 14 days. The extraordinary feeding period began on the later of April 15, 2020, or when cattle reached the minimum weight for eligibility. The extraordinary feeding period ended on December 31, 2020, or the slaughter date of the cattle, whichever was earlier.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2020/21, 47 producers benefitted under this initiative. During FY 2021/22, the total federal contribution was approximately \$14,500.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2020/21	\$840,000	\$17,872
2021/22	\$14,500	n/a

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2020/21. Payments were made in FY 2020/21 and FY 2021/22.

2.12 2020 Canada-Ontario COVID-19 Beef Emergency Feed Maintenance Initiative1. Title of the subsidy programme

2020 Canada-Ontario COVID-19 Beef Emergency Feed Maintenance Initiative.

2. Period covered by the notification

The notification covers FY 2020/21.

3. Policy objective and/or purpose of the subsidy

This initiative provided financial assistance to those who produce feedlot cattle or cull cows in Ontario to cover additional costs incurred because they have been required to provide maintenance feed rations due to a COVID-19 event at an Ontario processor.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

Eligible processors received a compensation for each feedlot cattle surplus animal enrolled in the Initiative for each day each feedlot cattle surplus animal is enrolled within the enrollment period of the initiative, and a compensation for each cull cow surplus animal enrolled in the initiative for each day the cow surplus animal is enrolled within the enrollment period of the initiative.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2020/21, 122 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2020/21	\$1,875,966	\$15,377

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2020/21. Payment was made in FY 2020/21.

2.13 2020 Canada-Ontario COVID-19 Hog Maintenance Initiative1. Title of the subsidy programme

2020 Canada-Ontario COVID-19 Hog Maintenance Initiative.

2. Period covered by the notification

The notification covers FY 2020/21.

3. Policy objective and/or purpose of the subsidy

The Canada-Ontario COVID-19 Hog Maintenance Initiative provided financial support to assist hog producers facing extraordinary costs as a result of processing delays due to COVID-19.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

This initiative provided financial assistance to hog farmers to cover the increased costs of feeding market-ready hogs while they had to keep them on the farm because of the temporary processing plant closures due to COVID-19 outbreaks. The Initiative operated based on two time periods, the first period was before October 1, 2020 and the second was after October 1, 2020.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2020/21, 86 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2020/21	\$720,784	\$8,381

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2020/21. Payment was made in FY 2020/21.

2.14 2020 Canada-PEI Hog Recovery Initiative1. Title of the subsidy programme

2020 Canada-PEI Hog Recovery Initiative.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The initiative provided financial support to assist hog producers facing extraordinary costs as a result of processing delays due to COVID-19.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

This initiative provided financial assistance to assist hog producers with extraordinary costs associated with feed, destruction and disposal costs related to COVID-19 disruptions or plant closures at processing facilities. Eligible payments were available for feed costs and humanely slaughter of surplus hogs on farm impacted by COVID-19 events between March 15, 2020 and March 12, 2021.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 12 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$257,059	\$21,422

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.15 2020 Canada-New Brunswick Hog Recovery Initiative

1. Title of the subsidy programme
2020 Canada-New Brunswick Hog Recovery Initiative.
2. Period covered by the notification
The notification covers FY 2021/22.
3. Policy objective and/or purpose of the subsidy
The 2020 Canada-New Brunswick Hog Recovery Initiative provided financial support to assist hog producers facing extraordinary costs as a result of processing delays due to COVID-19.
4. Legislation under which it is granted
Authority: *Farm Income Protection Act*, Section 12(5).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
The disaster relief assistance provided was in the form of compensation.
6. To whom and how the subsidy is provided
This initiative provided financial assistance to assist hog producers with extraordinary costs associated with feed, destruction and disposal related to COVID-19 disruptions or plant closures at processing facilities. Payments were available for surplus hogs on farm between March 15, 2020 and March 12, 2021.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
During FY 2021/22, the total federal contribution was approximately \$25,000.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$25,000	n/a

8. Duration of the subsidy and/or any other time limits attached to it
The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.16 L'Initiative Canada-Québec d'aide aux éleveurs pour atténuer l'impact de la COVID-19 en 2020-2021

1. Title of the subsidy programme
L'Initiative Canada-Québec d'aide aux éleveurs pour atténuer l'impact de la COVID-19 en 2020-2021.
2. Period covered by the notification
The notification covers FY 2021/22.
3. Policy objective and/or purpose of the subsidy
The Initiative Canada-Québec d'aide aux éleveurs pour atténuer l'impact de la COVID-19 en 2020-2021 provided financial support to assist livestock producers facing extraordinary feed costs and costs associated with humane destruction and disposal of surplus livestock due to delayed processing as a result of COVID-19.
4. Legislation under which it is granted
Authority: *Farm Income Protection Act*, Section 12(5).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

This initiative aimed to support livestock producers who incurred exceptional costs related to keeping surplus animals on farms and carrying out the humane slaughter of surplus animals when required. Financial assistance was in the form of a lump sum paid per animal corresponding to 90% of the exceptional daily costs incurred for the maintenance of farmed animals intended for slaughter for human consumption and the costs inherent in the operations necessary for humane slaughter and the disposal of surplus animals on farms, where applicable.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 577 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$12,691,336	\$21,995

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.17 2021 Canada-Alberta Hog Recovery Initiative1. Title of the subsidy programme

2021 Canada-Alberta Hog Recovery Initiative.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The Canada-Alberta Hog Recovery Initiative provided financial support to assist hog producers facing extraordinary costs as a result of processing delays due to COVID-19.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

This initiative provided compensation for the extraordinary feed, destruction and disposal costs due to the reduced slaughter capacity at hog processing plant as a result of the COVID-19 global pandemic. Eligible producers must have owned market-ready hogs intended for processing between February 8, 2021 and March 31, 2021, which were held back from shipping due to reduce processing capacity at the Red Deer Olymel hog slaughter facilities. There were two components to the program: (i) *Maintenance Feed Costs*; and (ii) *Hog Destruction and Disposal*.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 53 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$391,774	\$7,392

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.18 2021 Canada-Saskatchewan Drought Response Initiative1. Title of the subsidy programme

2021 Canada-Saskatchewan Drought Response Initiative.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The 2021 Canada-Saskatchewan Drought Response Initiative (DRI) provided financial support to help with the impact of the 2021 drought conditions and the subsequent livestock feed shortages in Saskatchewan.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

This program provided compensation to producers for extraordinary expenses related to maintenance of breeding livestock and transportation costs due to drought conditions in 2021. Eligible livestock were Canadian-owned female beef and dairy cattle, bison, elk, sheep or goats that are bred or intended to be bred. This initiative covered 70% of extraordinary cost per head. Extraordinary costs included feed, transportation of water, transportation of livestock, labour, temporary fencing, alternative grazing arrangements, the deficiency of the value of pasture production or winter feed production, along with some other costs related to the 2021 drought.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 21,264 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$166,288,999	\$7,820

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.19 Canada-Manitoba 2021 AgriRecovery Drought Assistance Initiative1. Title of the subsidy programme

Canada-Manitoba 2021 AgriRecovery Drought Assistance Initiative.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The Canada-Manitoba 2021 AgriRecovery Drought Assistance Initiative provided financial support to help with the impact of the 2021 drought conditions and the subsequent livestock feed shortages in Manitoba.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

Eligible livestock producers were facing extraordinary costs of purchasing and transporting forage and alternate feeds necessary to maintain breeding livestock due low moisture conditions and feed and pasture production issues in 2021.

Livestock transportation drought assistance provided financial support to producers to offset freight expenses associated with moving their breeding herd to an alternate feeding location due to shortages of feed. Eligible animals include breeding of beef cattle, sheep, and goats. Eligible producers owned or leased the eligible animals as of June 1, 2021 and continued to own or lease them to March 15, 2022. Livestock transportation assistance was provided for eligible activities and expenses incurred from August 1, 2021 to June 30, 2022.

Herd management drought assistance provided financial support to livestock producers in offsetting the cost of replacing breeding animals when culling was above normal due to shortage of feed due to drought. Producers were eligible to apply for assistance to purchase replacement breeding females and retain replacement females from their existing herd or flock. Eligible animals included breeding females of beef cattle, bison, elk, sheep and goats. The breeding females must have been sold during the March 16, 2021 to March 15, 2022 time period and contributed to a decline in the applicant's inventory of eligible breeding females on March 16, 2022. Producers were paid these rates based on the increase in the breeding female inventory between March 16, 2022 and January 31, 2023.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 1,503 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$28,500,000	\$18,962

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.20 2021 Canada-Ontario Transported Feed AgriRecovery Initiative1. Title of the subsidy programme

2021 Canada-Ontario Transported Feed AgriRecovery Initiative.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The Canada-Ontario 2021 Dry Weather AgriRecovery Initiative provided financial support to help with the impact of the 2021 drought conditions and the subsequent livestock feed shortages in Ontario.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

This program provided immediate emergency support/relief to producers in Northwestern Ontario who incurred extraordinary costs to source feed or transport livestock arising from drought since June of 2021. Each participant was eligible to receive up to a maximum of \$600,000 in total support under this initiative.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 180 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$2,156,443	\$11,980

8. Duration of the subsidy and/or any other time limits attached to it
The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.21 2021 Canada-Alberta Livestock Feed Assistance Initiative

1. Title of the subsidy programme

2021 Canada-Alberta Livestock Feed Assistance Initiative.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The 2021 Canada-Alberta Livestock Feed Assistance Initiative provided financial support to help with the impact of the 2021 drought conditions and the subsequent livestock feed shortages in Alberta.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

This program provided compensation to producers experiencing extraordinary costs associated with the management and maintenance of Alberta's breeding animals as a result of the drought and the extreme high temperatures of 2021 in Alberta. Eligible animals had to be breeding female animals and be grazing animals, which include but not limited to horses, cows/bison, elk/yak/muskox, deer/llamas, and sheeps/goats/alpacas. Bee colonies/hives were eligible for a payment as well.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 14,998 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$211,834,320	\$14,124

8. Duration of the subsidy and/or any other time limits attached to it
The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.22 2021 Canada-British Columbia Wildfire and Drought Recovery Initiative

1. Title of the subsidy programme

2021 Canada-British Columbia Wildfire and Drought Recovery Initiative.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The 2021 Canada-British Columbia Wildfire and Drought Recovery Initiative provided financial support to help with the impact of the 2021 drought conditions and wildfires and the subsequent livestock feed shortages in British Columbia.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

Eligible producers received compensation for in the form of feed assistance (i.e., purchased forage to continue livestock production), owned feed transportation assistance (i.e., transport livestock where feed available), pregnancy checking of breeding livestock (cow or heifer), fire clean-up, establishment of safe livestock handling facilities, extraordinary mustering and transportation costs, veterinary costs, breeding livestock mortality, private fencing, specialized facilities rental, irrigation system repair, replanting of perennial forage, incremental grazing costs (after June 1, 2022), and extraordinary costs for return-to-production (i.e., extraordinary costs when returning the breeding herd to 2021 production levels).

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 230 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$5,305,940	\$23,069

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.23 2021 Canada-British Columbia Flood Recovery Program For Food Security1. Title of the subsidy programme

2021 Canada-British Columbia Flood Recovery Program For Food Security.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The program provided financial support to assist agricultural producers in British Columbia with respect to extraordinary costs incurred to mitigate and recover from the adverse effects of excess rainfall and flooding in 2021.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

The program provided financial assistance to agricultural producers in the southwest, southeast, central and northwest areas of British Columbia and Vancouver Island who were affected by flooding and landslides from November 14-16, 2021.

Payments to mitigate and recover from the flooding and landslides included coverage for: flooding clean-up, repair of uninsurable farm structure and farm production equipment, rental of alternative facility or pasture, extraordinary transportation costs, lost feed for breeding

livestock, feeding due to marketing delay, veterinary costs, uninsurable breeding livestock mortality, perennial crops and crop land, and/or hives and extraordinary bee mortality.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 115 producers benefitted under this initiative.

Fiscal Year	Total Federal Contribution (\$)	Average Per Producer (\$)
2021/22	\$9,320,566	\$81,048

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2021/22. Payment was made in FY 2021/22.

2.24 Hog Industry Loan Loss Reserve Program (HILLRP)

1. Title of the subsidy programme

Hog Industry Loan Loss Reserve Program (HILLRP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the HILLRP was to help hog producers get better loan terms by sharing the risk with financial institutions in consolidating short term debt into long term loans.

4. Legislation under which it is granted

Authority: *Farm Income Protection Act*, Section 12(5).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The disaster relief assistance provided was in the form of compensation.

6. To whom and how the subsidy is provided

The HILLRP was designed to create additional cash flows in the form of government guaranteed loans, but it was not meant to add more debt to hog operations. The program helped hog producers (i.e., individuals, partnership, corporations) free up operating credit and ease short term liquidity problems by converting short term debt into longer term loans. The terms of the loans would be negotiated between lenders and applicants but would not exceed fifteen years. Loan amounts approved by lenders would be based on a borrower's business plan and the size of operation at competitive commercial interest rates.

HILLRP loans were issued by participating financial lenders on behalf of Agriculture and Agri-Food Canada (AAFC). AAFC deposited a portion of the value of the loan in a reserve fund account with the lenders. As a result, lenders would be bearing a portion of the risk for loans.

Maximum loan amounts would be based on the following rates per animal produced over the course of the last or current tax year: \$85 per market hog, \$30 per weaner and \$25 per iso weaner. Producers could only receive benefits from either the Hog Farm Transition Program (HFTP) or the HILLRP (either payments or loans), but not from both.

Expenditures reported under the HILLRP are payments to lenders on loan defaults.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2021/22, 1 payment was made to a lender to cover a loan default under this initiative.

Fiscal Year	Total Defaults (\$)	Number of Defaults
2020/21	\$0	0
2021/22	\$321,604	1

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in FY 2009/10 and is ongoing.

3 FISHERIES

3.1 Atlantic Fisheries Fund

1. Title of the subsidy programme

Atlantic Fisheries Fund (AFF).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The fund aims to help Canada's fish and seafood sector transition to meet growing market demands for products that are: high quality, value added and sustainably sourced. The Atlantic component of the program is focused on three pillars: Infrastructure, Innovation, and Science Partnerships projects located within the four Atlantic provinces. The national marketing component of the program is issued through the program's fourth pillar: the Canadian Fish and Seafood Opportunities Fund (CFSOF).

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Fisheries Act*, *Oceans Act*, *Fisheries Development Act*, *Fishing and Recreational Harbours Act* and *Species at Risk Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The Atlantic component of AFF funding can be non-repayable; conditionally repayable or unconditionally repayable. It is assessed on a project-by-project basis. Generally, projects under \$100,000 in assistance to commercial entities or assistance provided to non-profit entities are non-repayable. Over the life of the program, AFF is cost-shared 70/30 with provincial and territorial partner signatories on a project-by-project basis. CFSOF funding is non-repayable as it can only be delivered to not for profit Canadian organizations. It is assessed on a project-by-project basis. CFSOF is cost-shared 70/30 with provincial and territorial partner signatories on a project-by-project basis.

6. To whom and how the subsidy is provided

AFF eligibility varies between the Atlantic and national marketing components of the program. Eligible Recipients of the Atlantic component of the program are: Indigenous groups; commercial enterprises, including fishers, aquaculturists and seafood processors; universities and academics; industry associations and other non-profits; and other organizations, such as research institutions. To be eligible for funding, recipients must: reside in a participating province; be active in or support activities related to the fish and seafood harvesting, processing or aquaculture sectors; and demonstrate maximum economic benefits accruing to the Atlantic Region.

Eligible recipients of the national marketing component of the program (CFSOF) are: not-for-profit Canadian organizations who either operate on a national or sector-wide basis in the fish and seafood sector or on a regional basis but represent a significant segment of production within the fish and seafood sector and demonstrate their ability to deliver a project from a national perspective.

The funding is provided on a discretionary, merit basis for eligible projects. Assistance rates vary depending on the size of the organization or if the project is repayable versus non-repayable.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Federal program expenditures (all components) were \$40,970,671 in FY 2020/21 and \$35,924,160 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in August 2017, with CFSOF only launching in December 2018. All program components are due to end March 2024.

3.2 Atlantic Integrated Commercial Fisheries Initiative1. Title of the subsidy programme

Atlantic Integrated Commercial Fisheries Initiative (AICFI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of AICFI is to assist eligible Mi'kmaq, Maliseet, and Peskotomuhkati First Nations (MMPFNs) in Nova Scotia, New Brunswick, Prince Edward Island and the Gaspé region of Québec, in the development of sound fisheries management and governance practices for their commercial fishing enterprises to support an economically and environmentally sustainable integrated commercial fishery.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Fisheries Development Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of providing training and other skill development activities, through grants and contributions funding. AICFI also facilitates the voluntary retirement of commercial licences and the issuance of licences to eligible indigenous groups in a manner that does not add to the existing effort on the resources.

6. To whom and how the subsidy is provided

The AICFI was established to support capacity building in MMPFNs commercial fishing enterprises. It follows the stages of business development which is accomplished by building capacity for business development, participation in harvest training, providing opportunities for expansion and diversification of existing fisheries businesses and providing opportunity to participate in aquaculture development.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures were \$14,160,518 in FY 2020/21 and \$9,845,269 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 2007 and is ongoing.

3.3 British Columbia Salmon Restoration and Innovation Fund1. Title of the subsidy programme

British Columbia Salmon Restoration and Innovation Fund (BCSRIF).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The fund, launched in March 2019, aims to help improve the economic and environmental sustainability of British Columbia's fish and seafood sector, with a focus on activities that support the restoration of wild Pacific salmon.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Fisheries Act*, *Oceans Act*, *Fisheries Development Act*, *Fishing and Recreational Harbours Act* and *Species at Risk Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

BCSRIF funding can be non-repayable, conditionally repayable or unconditionally repayable. It is assessed on a project by project basis. Generally, funding is non-repayable when it meets at least one of the following criteria: provided to non-profit entities; provided to commercial entities for projects under \$100,000; provided to support projects that have a primary objective of furthering basic research; will result in benefits that accrue broadly rather than to the recipient.

6. To whom and how the subsidy is provided

Eligible Recipients are British Columbia-based: Indigenous groups; commercial enterprises, including fishers, aquaculturists and seafood processors; universities and academia; industry associations and other non-profits; and other organizations, such as research institutions. To be eligible for funding, recipients must: reside in British Columbia; be active in or support activities related to the fish and seafood harvesting, processing or aquaculture sectors; and demonstrate maximum benefits accruing to British Columbia's fish and seafood sector, including wild fish stocks. The funding is provided on a discretionary, merit basis for eligible projects. Assistance rates vary depending on the size and legal status of the organization (i.e., commercial or non-commercial) and if the funding is repayable, non-repayable, or conditionally repayable.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures were \$12,555,771 in FY 2020/21 and \$22,796,994 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in March 2019 and ends March 2026.

3.4 Contributions to support Indigenous Reconciliation Agreements

1. Title of the subsidy programme

Contributions to support Indigenous Reconciliation Agreements.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The Government of Canada is committed to a renewed relationship with Indigenous peoples based on the recognition of rights, respect, cooperation and partnership. This commitment extends to reconciliation within fisheries. Contributions aim to provide for stable, predictable and sustainable fisheries for all harvesters in the regions associated with the Reconciliation Agreements. Agreements are reached in the spirit of collaboration and in a manner consistent with section 35 of the *Constitution Act, 1982*, the United Nations Declaration on the Rights of Indigenous Peoples, and the federal principles respecting the Government of Canada's relationship with Indigenous peoples. This includes, among other things, recognition of the inherent jurisdiction and legal orders of Indigenous nations, and that these are the starting point for discussions aimed at interactions between federal and Indigenous jurisdictions and laws, including those related to fisheries.

Financial contributions through Reconciliation Agreements serve to uphold Indigenous fish harvesting rights; establish co-developed and collaborative approaches to fisheries governance; reduce socio-economic gaps; and, support economic self-reliance through increased participation in federally-regulated fisheries, without increasing fishing effort or compromising conservation objectives.

4. Legislation under which it is granted

Contributions are provided under the legislative authority of *Department of Fisheries and Oceans Act*, R.S.C., 1985, c. F-15, s. 4.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Contributions are provided in the form of financial transfer payments.

6. To whom and how the subsidy is provided

Contributions are provided to support the implementation of negotiated Reconciliation Agreements with respective Indigenous groups. Eligible activities set out in Reconciliation Agreements may include:

- The establishment of governance structures and decision-making processes;
- Science and stock assessments pertaining to new regulatory requirements resulting from Reconciliation Agreements;
- Development of fisheries management plans;
- Enforcement mechanisms for conservation and protection; and,
- Development of business plans to determine investments related to fishing licences, vessels and gear.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Contributions were \$7,770,257 in FY 2020/21 and \$302,981,299 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

Contributions to support negotiated Reconciliation Agreements began in 2019/20, are ongoing, and are provided in accordance with the terms and conditions of negotiated Crown-Indigenous Rights Reconciliation Agreements and associated funding agreements.

3.5 Fisheries and Aquaculture Clean Technology Adoption Program

1. Title of the subsidy programme

Fisheries and Aquaculture Clean Technology Adoption Program (FACTAP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The FACTAP is a \$35 million financial contribution program spread over seven-years (2017-2024) to assist Canada's fisheries and aquaculture industries in improving their environmental performance.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Department of Fisheries and Oceans Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of partner contribution funds up to 75% of the cost for purchasing and installing equipment aimed at improving environmental performance. Assistance is considered non-repayable.

6. To whom and how the subsidy is provided

Recipients are private sector companies (including individuals) currently active in, or supporting activities related to the fish and seafood sectors, including wild capture fisheries, fisheries aquaculture and processing or fisheries products.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures were \$5,252,643 in FY 2020/21 and \$2,108,381 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 2017 and ends March 31, 2024.

3.6 Fish Harvester Benefit and Grant Program

1. Title of the subsidy programme

Fish Harvester Benefit and Grant Program (FHBG).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The FHBG Program was part of the Government of Canada's COVID-19 response strategy and targeted self-employed fish harvesters and crew not eligible for other COVID-19 relief initiatives.

4. Legislation under which it is granted

The funding is provided under the legislative authority of *Fisheries Act*, the *Income Tax Act*, the *Department of Employment and Social Development Act*, and the *Public Health Events of National Concern Payments Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The FHBG Program delivers support under two streams: one for non-deferrable business expenses under the grant stream, and a second for income support to self-employed fish harvesters and crew under the benefit stream.

6. To whom and how the subsidy is provided

Eligible Recipients are self-employed commercial fish harvesters. For example: owner-operators, enterprise heads, inshore licence holders, those who held limited entry commercial licence eligibility, self-employed freshwater fish harvesters, Indigenous harvesters who were designated by their community under a communal commercial fishing licence, Self-employed sharepersons (those who received a share of landed value and were not wage-earning employees) crew and Indigenous harvesters who were crew members, who earned a share of the revenue.

The FHBG Program was delivered in two-phases. Phase one (2020) involved the issuance of one-time grant payments and the first part of the benefit payment. Phase two (2021) involved the issuance of the remainder of the income support payment under the benefit stream following the completion of a phase-two application process.

For the benefit stream, payments were made at 75% of income losses beyond a 25% threshold for the 2020 tax year when compared to 2018 or 2019; not to exceed a total combined first and second instalment amount of \$10,164. For the grant stream, payments were made at 10% of the higher gross income from fishing income in 2018 or 2019; not to exceed \$10,000; not to exceed actual 2020 expenses; and made in one installment, after the phase-one application in 2020.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures were \$130,363,540 million in FY 2020/21 and \$32,835,382 million in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in August 2020 and ended in March 2023.

3.7 Northern Integrated Commercial Fisheries Initiative

1. Title of the subsidy programme

Northern Integrated Commercial Fisheries Initiative (NICFI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

Announced in Budget 2017, to assist Indigenous groups/communities not eligible for the Atlantic Integrated Commercial Fisheries Initiative or the Pacific Integrated Commercial Fisheries Initiative in all areas where Fisheries and Oceans Canada (DFO) manages the fishery, to develop commercial communal fishing enterprises and aquaculture opportunities, with a particular focus on business development planning and advice and targeted fisheries enterprise specific training.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Fisheries Development Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of providing business development support, harvester training and funding for communal commercial fishing enterprise and aquaculture development through grants and contributions funding. NICFI also facilitates the voluntary retirement of commercial licences and the issuance of licences to eligible Indigenous groups in a manner that does not add to the existing effort on the resources. Training may include in-class sessions, workshops, practical skills development, identified skills-needs training, and at-sea mentoring that prioritizes new fishing vessel operators and crew who require practical training for fish harvesting and/or the introduction of a new fishing method.

6. To whom and how the subsidy is provided

The NICFI was established to benefit Indigenous owned commercial fishing enterprises (CFEs) run by northern Indigenous territorial and treaty groups (Yukon, NWT, Nunavut) along with CFEs from Indigenous groups in the northern Gulf of St. Lawrence and Newfoundland and Labrador.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures were \$4,688,463 in FY 2020/21 and \$7,293,884 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 2018 with no end date.

3.8 Pacific Integrated Commercial Fisheries Initiative1. Title of the subsidy programme

Pacific Integrated Commercial Fisheries Initiative (PICFI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The initiative was designed to increase First Nations' access to the commercial fisheries in British Columbia (BC) by: developing common and transparent rules that apply to all participants and improving the management of the commercial fisheries through greater collaboration among stakeholders. The program supports greater participation and integration of First Nations in commercial fisheries by providing commercial fishing access, funding and capacity building to support the development of successful and sustainable First Nation owned and operated commercial fishing enterprises.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Fisheries Development Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of business development support, harvester training and funding for communal commercial fishing enterprise and aquaculture development through grants and contributions funding. PICFI also facilitates the voluntary retirement of commercial licences and the issuance of licences to eligible Indigenous groups in a manner that does not add to the existing effort on the resources.

6. To whom and how the subsidy is provided

The PICFI was established to benefit and support Indigenous groups and communities in the Pacific to maximize the potential of their commercial communal fishing enterprises and strengthen community economic self-sufficiency within the framework of an orderly, stable integrated commercial fishery.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$21,073,082 in FY 2020/21 and \$21,576,648 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 2007 and is ongoing.

3.9 Québec Fisheries Fund1. Title of the subsidy programme

Québec Fisheries Fund (QFF)

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The fund aims to help Canada's Québec-based fish and seafood sector transition to meet growing market demands for products that are: high quality, value added and sustainably sourced.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Fisheries Act, Oceans Act, Fisheries Development Act, Fishing and Recreational Harbours Act* and *Species at Risk Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

QFF funding can be non-repayable, conditionally repayable, or unconditionally repayable. It is assessed on a project-by-project basis. Generally, projects under \$100,000 in assistance to commercial entities or assistance provided to non-profit entities are non-repayable.

6. To whom and how the subsidy is provided

Eligible Recipients are Québec-based: Indigenous groups; commercial enterprises, including fishers, aquaculturists and seafood processors; universities and academics; industry associations and other non-profits; and other organizations, such as research institutions. To be eligible for funding, recipients must: reside in the Québec province; be active in or support activities related to the fish and seafood harvesting, processing or aquaculture sectors; and demonstrate maximum economic benefits accruing to the Québec Region. The funding is provided on a discretionary, merit basis for eligible projects. Assistance rates vary depending on the size of the organization or if the project is repayable vs. non-repayable.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures were \$2,325,122 in FY 2020/21 and \$4,320,798 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in April 2019 and ends March 2024.

4 NATURAL RESOURCES**4.1 Accelerated Capital Cost Allowance for Liquefied Natural Gas Facilities**1. Title of the subsidy programme

Accelerated capital cost allowance for liquefied natural gas facilities.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure is intended to encourage investment in facilities that liquefy natural gas to supply emerging international and domestic markets.

4. Legislation under which it is granted

Income Tax Regulations, paragraphs 1100(1) (a.3) and (yb), subsection 1101(4i) and paragraph (b) of Class 47 of Schedule II

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Tax deferral. An accelerated capital cost allowance (CCA) is available for certain property acquired for use in facilities in Canada that liquefy natural gas. The accelerated CCA takes the form of an additional 22% allowance that, combined with the regular CCA rate of 8%, brings the CCA rate up to 30% for liquefaction equipment used in Canada in connection with natural gas liquefaction. A second additional allowance equivalent to 4% brings the CCA rate up to 10% from 6% for non-residential buildings that are part of facilities that are used to liquefy natural gas. These additional allowances may only be claimed against income of the taxpayer that is attributable to the liquefaction of natural gas at the facility.

6. To whom and how the subsidy is provided

Businesses in the natural gas liquefaction industry. A small number of corporations (fewer than 20) made additions to the relevant CCA classes each year. No data is available for unincorporated businesses.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Estimates not available, due to the methodological challenges associated with estimating the fiscal impact of accelerated depreciation provisions.

8. Duration of the subsidy and/or any other time limits attached to it

Introduced in 2015, effective for capital assets acquired after February 19, 2015, and before 2025.

4.2 Accelerated Capital Cost Allowance for Mining and Oil Sands Assets

1. Title of the subsidy programme

Accelerated capital cost allowance for mining and oil sands assets.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure was introduced to as an incentive for mining investment.

4. Legislation under which it is granted

Income Tax Regulations, subsection 1100(1) and Classes 41, 41.1 and 41.2 of Schedule II.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Tax deferral. In addition to the regular capital cost allowance (CCA) deduction of 25% per year (Class 41), for assets used in mining, an accelerated CCA (Class 41.2) has been provided for assets acquired for use in new mines (including oil sands mines) and major mine expansions (i.e., expansions that increase the capacity of a mine by at least 25%). The additional allowance allows the taxpayer to deduct up to 100% of the remaining cost of the eligible assets in computing income for a taxation year, not exceeding the taxpayer's income for the year from the mine (calculated after deducting the regular CCA). This measure has been phased out as of 2021 such that new additions to this class cannot benefit from the additional allowance. The accelerated CCA for oil sands projects was phased out by 2015.

6. To whom and how the subsidy is provided
Businesses in the mining and oil and gas industry. About 60 corporations made additions to Class 41.2 in 2020. No data is available for unincorporated businesses.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Estimates not available, due to the methodological challenges associated with estimating the fiscal impact of accelerated depreciation provisions.
8. Duration of the subsidy and/or any other time limits attached to it
Introduced in Budget 1971, effective 1972. The accelerated CCA for oil sands assets was phased out by 2015. This measure was fully phased out as of 2021.

4.3 Accelerated Deductibility of Some Canadian Exploration Expenses

1. Title of the subsidy programme
Accelerated deductibility of some Canadian Exploration Expenses.
2. Period covered by the notification
This notification covers FY 2020-21 and 2021-22.
3. Policy objective and/or purpose of the subsidy
This measure recognizes the challenges facing mining and oil and gas companies—a low probability of success, large capital requirements and long timeframes before reporting positive cash flow—as they explore for resources.
4. Legislation under which it is granted
Income Tax Act, section 66.1
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Tax deferral. Canadian Exploration Expenses (CEE) are deductible at a rate of 100% in the year incurred. CEE include certain intangible costs incurred to determine the existence, location, extent or quality of a crude oil or natural gas reservoir or of a mineral resource not previously known to exist. Exploration expenses are undertaken to create an asset (the reserves discovered), and as with generally accepted accounting tax principles, the benchmark tax treatment would be to capitalize and amortize the expenses of successful exploration over the life of the asset. Expenses associated with oil and gas discovery wells are no longer eligible for CEE treatment as of 2021, unless and until they are deemed unsuccessful.
6. To whom and how the subsidy is provided
Businesses in the mining and oil and gas industry. About 1,650 corporations made Canadian Exploration Expenses in 2020. No data is available for unincorporated businesses.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Estimates not available, due to the methodological challenges associated with estimating the fiscal impact of accelerated depreciation provisions.
8. Duration of the subsidy and/or any other time limits attached to it
Introduced in 1974. The phased out of this measure was completed as of 2021.

4.4 ecoENERGY For Renewable Power Program

1. Title of the subsidy programme
EcoENERGY for Renewable Power Program.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The program is to encourage the deployment of low-impact renewable power in Canada by providing a financial incentive for electricity generated from qualifying projects.

4. Legislation under which it is granted

The program entered into contribution agreements for 104 projects by March 31, 2011, with a total allocated funding of approximately \$1.4 billion. The program authority is the Clean Energy Agenda, a component of the 2006 *Clean Air Act*. The program spending was initiated under Department of Natural Resources Canada authorities in 2007.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The support is provided in the form of a 1 cent per kilowatt-hour incentive on the production of electricity from qualifying renewable energy projects such as wind, solar, biomass, and low-impact hydroelectricity.

6. To whom and how the subsidy is provided

Eligible recipients of the program are owners of qualifying projects. These are typically independent power producers or utilities; however, a few projects use the electricity generated for their own consumption.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The total amount disbursed in FY 2020/21 was \$39,306,999.99.

8. Duration of the subsidy and/or any other time limits attached to it

The program was launched in 2007. Qualifying projects are eligible to receive the incentive for 10 years from the date of project commissioning, until March 31, 2021.

4.5 Energy Innovation Program

1. Title of the subsidy programme

Energy Innovation Program.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to support Canada's natural resource sectors through a comprehensive suite of research, development, demonstration, and Related Scientific Activities projects leading to advances in technology, increased knowledge and collaboration, input into codes, standards and associated policies and regulations, and ultimately improved environmental and economic performance.

4. Legislation under which it is granted

Funding for this program was provided for under the authority of the *Department of Natural Resources Act* and the *Resources and Technical Surveys Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program provides non-repayable contributions.

6. To whom and how the subsidy is provided

Eligible recipients include provincial, territorial, regional and municipal governments and their departments and agencies where applicable; as well as legal entities validly incorporated or registered in Canada including: for profit and not for profit organizations such as electricity and gas utilities, companies, industry associations, research associations, and standards organizations; Indigenous organizations and groups; community groups; and Canadian academic institutions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures for grants and contributions were \$28,065,945 in FY 2020/21 and \$29,277,521 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2016 and is ongoing.

4.6 Exemption from Branch Tax for Iron Ore Mining Corporations

1. Title of the subsidy programme

Exemption from branch tax for iron ore mining corporations.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure recognizes that certain foreign companies sometimes have no real alternative to the branch office form of organization when operating in other jurisdictions.

4. Legislation under which it is granted

Income Tax Act, subsection 219(2).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Tax exemption. A statutory 25% tax, known as the "branch tax", is imposed on a non-resident corporation's after-tax income from carrying on business in Canada, to the extent this income is not reinvested in Canada. A non-resident corporation the principal business of which is the mining of iron ore in Canada is exempt from the branch tax.

6. To whom and how the subsidy is provided

Non-resident corporations. This measure provides tax relief to a small number of non-residents (fewer than 20) each year.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (millions of CAD)	40	70	60

Note: Estimates of projected fiscal cost also cover exemption from branch tax for communications and transportation sectors.

8. Duration of the subsidy and/or any other time limits attached to it

Introduced in 1960, effective for the 1961 and subsequent taxation years.

4.7 Flow-Through Share Deductions

1. Title of the subsidy programme

Flow-through share deductions.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure assists corporations in the oil and gas, mining and renewable energy sectors to raise capital for eligible exploration, development and project start-up expenses by issuing their shares.

4. Legislation under which it is granted

Income Tax Act, subsections 66(12.6) and 66(12.62).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Flow-through provision. Flow-through shares are an authorized tax shelter arrangement that allows a corporation to transfer certain unused tax deductions to equity investors. An investor buying a flow-through share, in addition to receiving an equity interest in the issuing corporation, is entitled to claim deductions on account of Canadian Exploration Expenses (100% immediate deduction, including for Canadian Renewable and Conservation Expenses) and Canadian Development Expenses (deductible at 30% per year) transferred to the investor by the corporation. Flow-through shares are typically issued by corporations which are not yet profitable and therefore not able to immediately use the deductions themselves.

6. To whom and how the subsidy is provided

Businesses in the oil and gas, mining and renewable energy sectors. Some 470 corporations renounced expenses to flow-through share investors in 2020.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (millions of CAD)	180	325	325

8. Duration of the subsidy and/or any other time limits attached to it

Flow-through share deductions have existed in various forms since the 1950s.

4.8 Forest Innovation Program1. Title of the subsidy programme

Forest Innovation Program (FIP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the FIP is to support pre-competitive research, development and technology transfer activities in Canada's forest sector. Together, these activities will help to position the sector for growth and enable it to participate in niche products areas such as bioenergy, biochemicals, nanotechnology and advanced construction materials.

4. Legislation under which it is granted

Funding for this program is provided for under the authority of the *Department of Natural Resources Act* and the *Forestry Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance was provided in the form of non-repayable contributions.

6. To whom and how the subsidy is provided

The main recipient of funding was FPinnovations, a private not-for-profit R&D organization. The other funding recipient is the Canadian Wood Fibre Centre, an integrated forest research centre that works closely with many academic institutions across Canada (e.g., University of British Columbia).

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program budget was \$30.6 million in FY 2020/21 and \$30.6 million in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was extended in Budget 2019 by \$91.8 million (FY 2020/2021-\$30.6M, FY 2021/2022-\$30.6M and FY 2022/2023-\$30.6M) over three years, starting in 2020 through to 2023.

4.9 Green Infrastructure: Electric Vehicle Infrastructure Demonstrations Program1. Title of the subsidy programme

Electric Vehicle Infrastructure Demonstrations Program (EVID).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The EVID supports the demonstration of innovative solutions to technical challenges and other barriers for the deployment of electric vehicle charging infrastructure, including in multi-residential buildings, for cold-weather operation, public transit, autonomous vehicles and hydrogen truck. Key outcomes from the program are expected to address potential technical and non-technical barriers for the deployment of charging and refuelling infrastructure for zero emissions vehicles (ZEVs).

4. Legislation under which it is granted

Funding for this program was provided for under the authority of the *Department of Natural Resources Act* and the *Resources and Technical Surveys Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program provides funding through non-repayable contributions for technology demonstration projects.

6. To whom and how the subsidy is provided

Eligible recipients include provincial, territorial, regional and municipal governments and their departments and agencies where applicable; as well as legal entities validly incorporated or registered in Canada including: for profit and not for profit organizations such as electricity and gas utilities, companies, industry associations, research associations, and standards organizations; Indigenous organizations and groups; community groups; and Canadian academic institutions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures for contributions were \$9,369,410 in FY 2020/21 and \$12,055,044 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began on April 14, 2016, and will end on March 31, 2025.

4.10 Investments in Forest Industry Transformation Program1. Title of the subsidy programme

Investments in Forest Industry Transformation Program (IFIT).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The IFIT Program provides targeted investments to projects that implement new technologies leading to non-traditional high-value forest products including bioenergy, biomaterials, biochemicals and next generation building products.

4. Legislation under which it is granted

IFIT Program/Legislative Authorities include the *Department of Natural Resources Act* and the *Energy Efficiency Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The Program provides funding through non-repayable contributions.

6. To whom and how the subsidy is provided

Eligible recipients are companies that either produce forest products in an existing forest product manufacturing facility located in Canada or that were new entrants in the forest sector for the purposes of the proposed project. Projects were selected for funding through a competitive process.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program budget was \$27.625 million in FY 2020/21 and \$47.865 million in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was launched on August 2, 2010 and expired on March 31, 2023. The program was extended in Budget 2019 for \$82.9 million over three years starting in 2020 through to 2023 (\$27.625M/year) and received a \$54.8M top-up funding in Budget 2021, resulting in a budget of \$27.62M in FY 2020/21, \$47.86M in FY 2021/22, and \$62.24M in FY 2022/23.

4.11 Clean Energy for Rural and Remote Communities Program1. Title of the subsidy programme

Clean Energy for Rural and Remote Communities Program (CERRC).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The Program's objective is to promote a transition to a more sustainable and clean energy future by supporting projects that reduce reliance on diesel and other fossil fuels in Canada's rural and remote communities and industrial sites. The CERRC program received an overall commitment of approximately \$218M over eight years (2018-19 to 2025-26) to support community-driven activities. Projects range from capacity building initiatives to deploying and demonstrating renewable energy projects.

4. Legislation under which it is granted

Funding for this program was allocated through Budget 2017. The CERRC program, which is part of Natural Resources Canada's Green Infrastructure funding, supports the government's climate change and clean growth objectives, advances the government's commitment to transition rural, remote and Indigenous communities from diesel to clean, reliable energy by 2030, and advances priorities related to truth and reconciliation with Indigenous peoples.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program provides funding through both non-repayable contributions and conditionally repayable contributions to replace diesel and other fossil fuel use with clean energy systems. The program provides funding through both non-repayable contributions and conditionally repayable contributions. To date, Natural Resources Canada is supporting nearly 90 projects in 131 communities that aim to replace diesel and other fossil fuel use with clean energy systems.

6. To whom and how the subsidy is provided

Eligible recipients are legal entities validly incorporated or registered in Canada, including for-profit and not-for-profit organizations such as electricity and gas utilities, system operators, transmissions A and operators (including Provincial Crown Corporations, agencies, co-operatives and municipal-owned), local distribution companies, industry associations, research associations, regional and community development corporations. They also include Provincial,

territorial, regional and municipal governments and their departments and agencies where applicable; and Indigenous communities or governments; tribal councils or entities that fulfill a similar function (e.g., general council); national and regional Indigenous councils, tribal organizations; and, Indigenous (majority owned and controlled by Indigenous Peoples) for-profit and not-for-profit organizations.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures for grants and contributions were \$29,968,132 in FY 2020/21 and \$45,759,405 in FY 2021/22/23.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 2018 and will end in 2027/28.

4.12 Smart Grid Program

1. Title of the subsidy programme

The Smart Grid Demonstration and Deployment Program.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The Smart Grid program aims to promote the modernization of grid infrastructure by funding the demonstration of promising, near-commercial smart grid technologies and the deployment of smart grid integrated systems across Canada in order to reduce greenhouse gas emissions and foster innovation and clean jobs.

4. Legislation under which it is granted

Program spending was initiated under the Pan Canadian Framework on Clean Growth and Climate Change (Budget 2017).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program will invest up to \$100 million over 5 years (FY 2018/19 to 2022/23) for demonstration of promising, near-commercial technology (up to \$35 million) and the deployment of integrated smart grid systems (up to \$65 million).

6. To whom and how the subsidy is provided

Eligible recipients are legal entities validly incorporated in Canada, including: for-profit and not-for-profit organizations operating as electricity and gas utilities, electricity system operators, transmission owners and operators (including Provincial Crown Corporations, agencies, co-operatives, Indigenous and municipally-owned), Local Distribution Companies, provincial, territorial and municipal governments and their departments and agencies, where applicable.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Assistance may be provided up to 50% of total eligible demonstration project costs to a maximum of \$5 million and up to 25% of total eligible deployment project costs to a maximum of \$20 million.

8. Duration of the subsidy and/or any other time limits attached to it

The total amount paid in FY 2020/21 and FY 2021/22 was \$20,285,540 for FY 2020/21 and \$17,041,921 for FY 2021/22.

4.13 Emerging Renewable Power Program

1. Title of the subsidy programme

The Emerging Renewable Power Program (ERPP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

ERPP is designed to support utility-scale power projects, using emerging renewable electricity technologies that have been widely deployed abroad, but have yet to gain a foothold in Canada (or that have been successfully demonstrated in Canada, but not yet widely deployed). This definition includes geothermal, in-stream tidal and next generation solar. The primary goal of the ERPP is to expand the portfolio of commercially viable renewable energy sources available to provinces and territories, as they work to reduce GHG emissions from their electricity sectors. ERPP contributions are paid based on project expenses incurred and are designed to de-risk upfront capital investments in these projects.

4. Legislation under which it is granted

Program spending was initiated under the Pan Canadian Framework on Clean Growth and Climate Change (Budget 2017).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The Program will invest up to \$200 million of funding contributions with non-repayable terms for Indigenous recipients.

6. To whom and how the subsidy is provided

Eligible recipients are legal entities validly registered in Canada, Indigenous communities or governments, provincial, territorial, regional, and municipal governments and their departments and agencies.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Applicants may request up to 50% (or up to 75% if Indigenous recipient) of their total project expenditures, to a maximum of \$50 million.

8. Duration of the subsidy and/or any other time limits attached to it

The total amount paid was \$35,212,973.90 for FY 2020/21 and \$21,600,290.11 for FY 2021/22.

4.14 Impact Canada Initiative Clean Technology Challenges1. Title of the subsidy programme

Impact Canada Initiative Clean Technology Challenges.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The Clean Technology Challenges form part of the Government of Canada's Impact Canada Initiative, designed to help departments accelerate the adoption of innovative funding approaches to deliver meaningful results to Canadians. The Clean Technology program stream is addressing areas such as climate change, clean growth, and the application of new technologies to reduce negative environmental impacts.

4. Legislation under which it is granted

Funding for this program was provided for under the authority of the *Department of Natural Resources Act* and the *Resources and Technical Surveys Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

For each challenge, a mix of tools (e.g., contribution agreements, grants, micro-grants) is used, based on technical, market and environmental circumstances, in order to achieve breakthroughs in clean technology, and leverage as much innovation activity as possible from a given award level. Contribution payments made under this program are non-repayable.

6. To whom and how the subsidy is provided

Eligible recipients may include but are not limited to: provincial, territorial, regional, and municipal governments and agencies; Canadian Crown Corporations; international organizations; academic institutions; unincorporated groups, societies and coalitions; Indigenous governments and representative organizations; and entities that have legal personality recognized in domestic and/or international law, including but not limited to non-government organizations, social enterprises, private sector organizations, individuals and non-Canadian recipients.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures for grants and contributions were \$20,859,182 in FY 2020/21 and \$28,897,411 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program started on October 5, 2017, and ended in FY 2021/22.

4.15 Clean Growth Program1. Title of the subsidy programme

Clean Growth Program.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The Clean Growth Program supports clean technology R&D and demonstration projects in Canada's energy, mining, and forest sectors. The Program is designed to advance emerging clean technologies towards commercial readiness so that natural resource operations can better reduce their environmental impacts on air, land, and water, while creating jobs.

4. Legislation under which it is granted

Funding for this program was provided for under the authority of the *Department of Natural Resources Act* and the *Resources and Technical Surveys Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program provides both conditionally repayable and non-repayable contributions in support of project activities.

6. To whom and how the subsidy is provided

Eligible recipients include provincial, territorial, regional and municipal governments and their departments and agencies where applicable; as well as legal entities validly incorporated or registered in Canada including: for profit and not for profit organizations such as electricity and gas utilities, companies, industry associations, research associations, and standards organizations; Indigenous organizations and groups; community groups; and Canadian academic institutions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures for contributions were \$35,917,996 in FY 2020/21 and \$26,666,338 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program started on April 1, 2018, and ended in FY 2021/22.

4.16 Energy Efficiency1. Title of the subsidy programme

Energy Efficiency.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objectives of the program are to increase the energy efficiency of consumer and commercial products, to enhance commercial, institutional, and residential building sector performance, to build capacity and market readiness, to encourage the implementation of cleaner and more energy efficient technologies in the industrial sector and to support low carbon options for the on-road transportation sector.

4. Legislation under which it is granted

Funding for this program was provided for under the authority of the *Department of Natural Resources Act* and the *Resources and Technical Surveys Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Contribution payments made under this program are non-repayable.

6. To whom and how the subsidy is provided

Eligible recipients include provincial, territorial, regional and municipal governments and their departments and agencies where applicable; as well as legal entities validly incorporated or registered in Canada including: for profit and not for profit organizations such as electricity and gas utilities, companies, industry associations, research associations, and standards organizations; Indigenous governing bodies, organizations (for profit and not-for-profit) and communities; community groups; home and building owners; and Canadian academic institutions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures for grants and contributions were \$14,890,346 in FY 2020/21 and \$86,645,458 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program started on April 1, 2017, and is ongoing.

4.17 Zero-Emission Vehicle Infrastructure Program1. Title of the subsidy programme

Zero-Emission Vehicle Infrastructure Program.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of this program is to support the deployment of electric vehicle charging infrastructure and hydrogen refuelling infrastructure in Canada.

4. Legislation under which it is granted

Funding for this program was provided for under the authority of the *Department of Natural Resources Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program provides funding through conditionally repayable contributions in support of the deployment of electric vehicle charging infrastructure and hydrogen vehicle refuelling infrastructure projects.

6. To whom and how the subsidy is provided

Eligible recipients include legal entities validly incorporated or registered in Canada or abroad, including not-for-profit and for-profit organizations such as: companies, condo boards, Indigenous businesses or communities, public institutions, provincial, territorial, regional, or municipal governments or their departments or agencies.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures for contributions were \$15,650,000 in FY 2020/21 and \$26,370,000 in and FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began on 2019 and funding runs until March 31, 2027, with projects to be completed by March 31, 2029.

4.18 Electric Vehicle and Alternative Fuel Infrastructure Development Initiative

1. Title of the subsidy programme

Electric Vehicle and Alternative Fuel Infrastructure Development Initiative (EVAFIDI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of this program is to support the deployment of: a coast-to-coast network of EV fast-chargers along core routes and highways; natural gas refuelling sites along key freight corridors; and, hydrogen refuelling sites in major cities.

4. Legislation under which it is granted

Funding for this program was provided for under the authority of the *Department of Natural Resources Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program provides funding through conditionally repayable contributions in support of the deployment of charging and refuelling infrastructure projects.

6. To whom and how the subsidy is provided

Eligible recipients include legal entities validly incorporated or registered in Canada or abroad, including not-for-profit and for-profit organizations such as: companies, condo boards, Indigenous businesses or communities, public institutions, provincial, territorial, regional, or municipal governments or their departments or agencies.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures for contributions were \$17,130,000 in FY 2020/21 and \$20,250,000 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began on 2016 and funding ran until March 31, 2022, with projects to be completed by March 31, 2024.

4.19 Smart Renewables and Electrification Pathways Program

1. Title of the subsidy programme

Smart Renewables and Electrification Pathways Program (SREPs).

2. Period covered by the notification

The notification covers FY 2020/2021 and 2021/2022.

3. Policy objective and/or purpose of the subsidy

SREPs advances smart renewable energy projects, including wind, solar, geothermal, storage and grid modernization projects that will enable the clean grid of the future.

4. Legislation under which it is granted

Program spending was initiated under Budget 2021 (\$964 million) and Budget 2022 (\$600 million).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program will invest \$1.56 billion over eight (8) years for the deployment of established and emerging renewables, grid modernization projects (these three streams are known as the deployment streams) as well as capacity building and Indigenous engagement grants. Additional program funding was announced in Budget 2023.

6. To whom and how the subsidy is provided

Eligible recipients are the owners of eligible projects and may include: legal entities validly incorporated in Canada; provincial, territorial, regional and municipal governments and their departments and agencies; Indigenous communities and governments, Tribal Councils, National and regional Indigenous councils and organizations and Indigenous for-profit and not-for-profit organizations.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program expenditures for contributions were \$97.8 million in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program started on April 1, 2021. Budget 2021 and 2022 funding is set to end March 31, 2029. Additional funding in Budget 2023 will continue until March 31, 2036.

4.20 Emissions Reduction Fund Program1. Title of the subsidy programme

Emission Reduction Fund Program.

2. Period covered by the notification

The notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

Program spending was initiated in 2020 under the Government of Canada's COVID-19 response measure. The Program is meant to support oil and gas workers during a difficult economic period by supporting investments that reduce or eliminate methane and other greenhouse gas (GHG) emissions from oil and gas operations.

The Program (\$750 million) comprises three streams, Onshore Deployment Program (\$675 million), Offshore Deployment Program (\$42 million), and the Offshore RD&D Program (\$33 million).

- The Onshore Deployment Program provided support for the deployment of infrastructure and clean technologies to reduce or eliminate methane and other GHG emissions from venting and flaring in upstream and midstream oil and gas.
- The Offshore Deployment program supports three projects from Newfoundland and Labrador's offshore service and supply sector. Two are targeting offshore GHG emissions reductions while the other aims to improve the environmental performance of oil spill-related activities.
- The Offshore RD&D Program supported research, development and demonstration projects that advance solutions to decarbonize Newfoundland and Labrador's offshore industry. It was delivered through an Initial-Ultimate Recipient Contribution Agreement with Energy Research & Innovation Newfoundland & Labrador.

4. Legislation under which it is granted

Funding for this program was provided for under the authority of the *Department of Natural Resources Act*, S.C. 1994, c.41, the Minister of Natural Resources Canada Mandate Letter (December 13, 2019), and Canada's COVID-19 Economic Response Plan: Reducing Greenhouse Gas Emissions in the Oil and Gas Sector (April 17, 2020).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The Program provides funding through a mix of repayable and non-repayable contributions.

6. To whom and how the subsidy is provided

Eligible recipients of the Onshore Deployment Program are oil and gas companies, or provincial, territorial or municipal governments that owns or operates an upstream and/or midstream conventional, tight, and/or shale oil and gas facility(ies) located in Canada.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The Onshore Deployment Program entered into contribution agreements for 94 projects by March 31, 2022 under intake 1 and 2, with a total allocated funding of approximately \$143 million.

- The total amount disbursed for the Onshore Deployment Program was \$26,302,248 in FY 2020/21, and \$99,620,877 in FY 2021/22.
- No amounts were disbursed from the Offshore Deployment Program during FY 2020/21, and \$1,046,800 were disbursed for FY 2021/22.
- The total amount disbursed from the Offshore RD&D Program was \$2,281,326 for FY 2020/21, and \$26,479,003 for FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

Under intake 1 and 2 of the Onshore Deployment Program, the Program may fund eligible project costs incurred up to March 31, 2022, however projects must be complete by March 31, 2023. The Program is ongoing for Intake 3 projects. The Offshore RD&D program sunseted on March 31, 2023.

4.21 Mineral Exploration Tax Credit for Flow-Through Share Investors

1. Title of the subsidy programme

Mineral Exploration Tax Credit for Flow-Through Share Investors.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure helps junior exploration companies raise capital by providing an incentive to investors in flow-through shares issued to finance mineral exploration.

4. Legislation under which it is granted

Income Tax Act, subsection 127(9), paragraph (a.2) of definition of "investment tax credit" and definition of "flow-through mining expenditure".

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Non-refundable tax credit. Flow-through shares facilitate the financing of exploration by allowing companies to transfer unused tax deductions to investors. In addition to claiming regular flow-through deductions, individuals (other than trusts) who invest in flow-through shares of a corporation can claim a 15% non-refundable tax credit in respect of specified mineral exploration expenses incurred by the corporation and transferred to the individual under a flow-through share agreement. Expenses eligible for the credit are specified surface grassroots exploration expenses (i.e., seeking new resources away from an existing mine site) in respect of a mineral resource (other than a coal or oil sands deposit) in Canada.

6. To whom and how the subsidy is provided

Businesses in the mining sector. About 300 companies issued flow-through shares and over 10,000 individuals claimed the credit in 2020.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (millions of CAD)	100	140	125

8. Duration of the subsidy and/or any other time limits attached to it

Introduced in 2000, effective in respect of expenditures incurred after October 17, 2000 and before April 1, 2024.

4.22 Corporate Mineral Exploration and Development Tax Credit

1. Title of the subsidy programme

Corporate Mineral Exploration and Development Tax Credit.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure was introduced to improve the international competitiveness of the resource sector and promote the efficient development of Canada's natural resource base.

4. Legislation under which it is granted

Income Tax Act, subsection 127(9), paragraph (a.3) of definition of "investment tax credit".

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Non-refundable tax credit. A 10% non-refundable credit was available to corporations in respect of expenditures incurred in Canada for grassroots exploration and pre-production mine development in relation to the mining of diamonds, base and precious metals as well as industrial minerals that become base or precious metals through refining. This credit has been phased out and does not apply after 2015. However, unused credits can be pooled and carried forward, and the use of previously earned credits will continue beyond 2015.

6. To whom and how the subsidy is provided

Corporations in the mining industry. A small number of corporations (fewer than 20) claim this credit each year.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (millions of CAD)	45	45	45

8. Duration of the subsidy and/or any other time limits attached to it

Introduced in 2003. No longer available for expenses incurred after 2015.

4.23 Earned Depletion

1. Title of the subsidy programme

Earned depletion.

2. Period covered by the notification

This notification covers FY 2020-21 and 2021-22.

3. Policy objective and/or purpose of the subsidy

This measure was designed to encourage corporations to undertake exploration and development of natural resources.

4. Legislation under which it is granted

Income Tax Regulations, section 1201.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Bonus deduction. The earned depletion deduction supplemented the deduction for actual costs incurred with an extra deduction of up to 33⅓% of certain exploration and development expenses. This measure has been phased out and new expenditures cannot be added to the earned depletion base after 1989. However, earned depletion could be pooled and any remaining balance could be carried forward indefinitely for use in later years.

6. To whom and how the subsidy is provided

Businesses in the mining and oil and gas industry. A small number of corporations (fewer than 20) claimed this deduction in 2020. No data is available for unincorporated businesses.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

	2020	2021	2022
Projected fiscal cost (corporate income tax only) (millions of CAD)	1	<1	<1

8. Duration of the subsidy and/or any other time limits attached to it

Introduced in 1971, phased out as of 1990.

5 OTHER

5.1 Supporting Artistic Practice Program (Literary Publishers and Literary Publishing Projects components)

1. Title of the subsidy programme

Supporting Artistic Practice Program: Literary Publishers and Literary Publishing Projects.

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

These program components fund Canadian publishers committed to developing and promoting Canadian literary writers and contributing to the development of Canadian literature.

4. Legislation under which it is granted

The Canada Council for the Arts is an independent, arm's length organization created by the Parliament of Canada in 1957 to foster and promote the arts.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of grants.

6. To whom and how the subsidy is provided

Since 2017, the Council provides core (operating) funding (over 4 years) to publishers under the Literary Publishers component. Applicants for this support are expected to meet the published criteria for publishers in Canada. Under the Literary Publishing Projects component, project grants are intended to assist publishers that meet the criteria for a publisher (but do not receive core funding from the Literary Publishers component) to support publishing activities in the form of projects.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

In FY 2020/21, the Literary Publishers component provided \$13,289,241 to 180 publishers to support their core activities. In addition, the Literary Publishing Projects component provided \$374,900 to 15 other publishers to support projects. In FY 2021/22, the Literary Publishers component provided \$15,684,295 to 172 publishers to support their core activities. In addition, the Literary Publishing Projects component provided \$384,900 to 14 other publishers to support projects.

8. Duration of the subsidy and/or any other time limits attached to it

The program component started in 2017 and is ongoing.

5.2 Canada Book Fund

1. Title of the subsidy programme

Canada Book Fund (CBF) (formerly the Book Publishing Industry Development Program).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to ensure access to a diverse range of Canadian-authored books in Canada and abroad.

4. Legislation under which it is granted

Assistance is provided under the authority of the *Department of Canadian Heritage Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program provides contributions and grants.

6. To whom and how the subsidy is provided

Program recipients are Canadian-owned book publishers, associations and organizations representing one or more sectors of the book trade. The CBF funds publishers to ensure the ongoing production and marketing of Canadian-authored books. The program provides support for projects that strengthen the book industry's infrastructure and supply chain. The CBF also helps to improve the capacity of the Canadian book industry to develop and increase sales of Canadian-authored books. Through an additional investment of \$22.8 million over 5 years (2019-20 to 2023-24), the CBF has undertaken an initiative to support the sustainable production and distribution of accessible digital books that can be used by everyone, including persons with print disabilities. As part of the Emergency Support Fund, temporary funding for book distribution was introduced. The Support for Distribution component was designed to provide emergency financial relief to Canadian book distributors and other book industry stakeholders in the context of the COVID-19 pandemic. With a budget of \$10 million for 2020/21, the component supported the Canadian book industry by helping Canadian book distributors maintain their operations and supporting the sale of Canadian books.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program provided \$61,221,893 in FY 2020/21 and \$48,380,464 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 1979 and is ongoing.

5.3 Canada Periodical Fund

1. Title of the subsidy programme

Canada Periodical Fund.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The objective of the Canada Periodical Fund is to ensure that Canadians have access to diverse Canadian magazines and non-daily newspapers.

4. Legislation under which it is granted

Authority for the program derives from the *Department of Canadian Heritage Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Funding is provided in the forms of grants or contributions.

6. To whom and how the subsidy is provided

Funding from the Canada Periodical Fund is available to Canadian publishers of paid, free and request magazines and non-daily newspaper, as well as not-for-profit magazine and non-daily newspaper organizations. The program has three permanent components:

- **Aid to Publishers:** The majority of the program's funding is distributed through this component to a wide variety of paid and request magazine and paid non-daily newspaper publishers. Amounts are calculated by a mathematical formula related to the number of eligible copies distributed in a year, as well as editorial expenses.
- **Business Innovation:** This component offers support for projects by small and medium-sized periodical publishers. Projects are evaluated against assessment criteria and funding is based on merit and project type. Funding can represent up to 75% of the total eligible costs of the project.
- **Collective Initiatives:** This component offers support for projects by not-for-profit magazine and non-daily newspaper organizations. Projects are evaluated against assessment criteria and funding is based on merit. Funding can represent up to 75% of the total eligible costs of the project.
- **The Special Measures for Journalism** was implemented during the coronavirus pandemic as a two-year component of the Canada Periodical Fund (2020-22) to support free magazines and non-daily newspapers, as well as low circulation periodicals.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The annual budget for the Canada Periodical Fund is \$74,800,000. It is broken down as follows: \$71,300,000 for Aid to Publishers, \$2,000,000 for Collective Initiatives and \$1,500,000 for Business Innovation. The program also received additional funds through the COVID-19 Emergency Support Fund for Cultural, Heritage and Sport Organizations in 2020-21 and 2021-22. This program disbursed \$119,800,000 in FY 2020/21 and \$97,800,000 for FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The Canada Periodical Fund began in 2010/11 and is ongoing.

PROVINCIAL PROGRAMS

6 ALBERTA

6.1 Strategic Networking and Development Grants

1. Title of the subsidy programme

Strategic Networking and Development Grants.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy
Provides funding to support high impact networking, workshops, gatherings, competitions, educational and experiential programming and events in emerging technologies. The funding helps connect Alberta's tech talent and expertise including researchers, other innovators and students with each other and with industry, including the SME / start-up community, Multinational Enterprises (MNEs), and other technology end-users and stakeholders.
4. Legislation under which it is granted
Funding for this program is provided from Alberta Innovates budget.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a grant.
6. To whom and how the subsidy is provided
Recipients are within the tech sector working on emerging technologies.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Up to \$25,000 for a maximum of one year.
8. Duration of the subsidy and/or any other time limits attached to it
The program began in 2022 and is ongoing.

7 BRITISH COLUMBIA (BC)

7.1 Mining Exploration Tax Credit

1. Title of the subsidy programme
Mining Exploration Tax Credit.
2. Period covered by the notification
This credit was available in FY 2020/21 and FY 2021/22.
3. Policy objective and/or purpose of the subsidy
The purpose of the credit is to provide support to mineral resource companies, supporting early-stage mineral exploration in the province to improve the long-term outlook of the mining sector.
4. Legislation under which it is granted
Funding is provided under the authority of the BC Ministry of Finance, through the *Income Tax Act* and its *Mining Exploration Tax Credit Regulation*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a refundable tax credit.
6. To whom and how the subsidy is provided
The credit is available to individuals, corporations and active members of partnerships that undertake mineral exploration. The credit is calculated as 20% of qualified mining exploration expenses less the amount of any assistance received or receivable. An enhanced rate of 30% is available for qualified mineral exploration undertaken in prescribed Mountain Pine Beetle affected areas.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$29 million in FY 2020/21 and \$28 million in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The credit was introduced in 1998 and was made permanent in 2019.

7.2 Mining Flow-Through Share Tax Credit

1. Title of the subsidy programme
Mining Flow-Through Share Tax Credit.
2. Period covered by the notification
This tax credit was available in FY 2020/21 and FY 2021/22.
3. Policy objective and/or purpose of the subsidy
The purpose of the credit is to provide an additional financing tool for mineral resource companies, supporting early-stage mineral exploration in the province to improve the long-term outlook of the mining sector.
4. Legislation under which it is granted
Authority is provided under the authority of the BC Ministry of Finance, through the *Income Tax Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a non-refundable tax credit.
6. To whom and how the subsidy is provided
The tax credit is available to individuals who purchase flow-through shares from a corporation. An individual can claim a non-refundable B.C. income tax credit equal to 20% of the B.C. flow-through mining expenditures that are transferred each year.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$20 million in FY 2020/21 and \$25 million in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The credit was introduced in 2001 and was made permanent in 2019.

7.3 B.C. Agri-Business Planning Program

1. Title of the subsidy programme
B.C. Agri-Business Planning Program.
2. Period covered by the notification
This notification covers FY 2020/21 and FY 2021/22.
3. Policy objective and/or purpose of the subsidy
The program provides specialized business planning support to enable existing B.C. producers and processors to make more informed decisions or complete disaster recovery planning.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the BC Ministry of Agriculture and Food, and Agriculture and Agri-Food Canada.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of business planning services, and business recovery planning services.
6. To whom and how the subsidy is provided
Support is directed to Primary Agriculture Producers and Agriculture and/or Food and Beverage Processors in B.C.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
This program disbursed \$291,682.50 in FY 2020/21 and \$207,225 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it
The program started in FY 2018/19 and ended March 31, 2023.

7.4 Canada-B.C. Agri-Innovation Program

1. Title of the subsidy programme
Canada-B.C. Agri-Innovation Program.
2. Period covered by the notification
This notification covers FY 2020/21 and FY 2021/22.
3. Policy objective and/or purpose of the subsidy
The program is designed to accelerate the pace of agri-food-related innovation to enhance the sector's sustainability, productivity and resiliency.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the BC Ministry of Agriculture, Food and Fisheries and Agriculture and Agri-Food Canada.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a grant.
6. To whom and how the subsidy is provided
Support is directed to the following organizations that have a head office or are registered to do business in BC:
 - B.C. agri-food sector producers and processors
 - Industry associations/organizations
 - Retail and food service businesses
 - Input, technology, and support services providers
 - Academic institutions and/or other organizations and private sector businesses
 - Regional districts and local governments
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
This program disbursed \$2,764,318.77 in FY 2020/21 and \$2,568,651.13 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program started in FY 2011/12 (originally under Growing Forward) and is ongoing.

7.5 Greenhouse Carbon Tax Relief Grant

1. Title of the subsidy programme
Greenhouse Carbon Tax Relief Grant.
2. Period covered by the notification
This notification covers FY 2020/21 and FY 2021/22.
3. Policy objective and/or purpose of the subsidy
This program provided carbon tax relief to BC commercial greenhouse operations.
4. Legislation under which it is granted
Funding is provided under the authority of the BC Ministry of Finance, through the *Carbon Tax Act* and its *Carbon Tax Regulation*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a grant.

6. To whom and how the subsidy is provided

Assistance is directed to eligible commercial greenhouse growers including vegetable growers, floriculture growers, wholesale nurseries and forest seedlings growers.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

This program disbursed \$9,486,516 in FY 2020/21 and \$10,930,811 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

This assistance was first provided in March 2013 and is ongoing.

7.6 B.C. Indigenous Agriculture Development Program

1. Title of the subsidy programme

B.C. Indigenous Agriculture Development Program.

2. Period covered by the notification

This notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The program provides business planning support to enable B.C. Indigenous communities and entrepreneurs to make more informed decisions for their agri-food ventures.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the BC Ministry of Agriculture and Food and Agriculture and Agri-Food Canada.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of business planning and assessment services.

6. To whom and how the subsidy is provided

Support is directed to B.C. Indigenous communities (assessments and business planning services) and Indigenous entrepreneurs (business planning services) for both potential and established productions in both primary agriculture and food and beverage processing.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

This program disbursed \$149,996 in FY 2020/21 and \$152,860 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program started in FY 2018/19 and ended March 31, 2023.

7.7 Raspberry Replant Program

1. Title of the subsidy programme

Raspberry Replant Program (RRP).

2. Period covered by the notification

This notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The RRP was launched in December 2020, to increase the competitiveness of the B.C. raspberry industry in domestic and global markets. The RRP incentivizes the planting of raspberry varieties with suitability for fresh and IQF raspberries.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the BC Ministry of Agriculture.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of a grant.

6. To whom and how the subsidy is provided
Application based program, based on cost-share reimbursement.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
This program disburses a total of \$104,000 in funding.
8. Duration of the subsidy and/or any other time limits attached to it
The program started in FY2020/21 and is running in FY2023/24.

7.8 BC Agrifood and Seafood Market Development Program

1. Title of the subsidy programme
BC Agrifood and Seafood Market Development Program.
2. Period covered by the notification
This notification covers FY 2020/21 and FY 2021/22.
3. Policy objective and/or purpose of the subsidy
The B.C. Agrifood and Seafood Market Development Program helps BC agri-food producers, agri-food and seafood processors, co-operatives, and associations to identify, access, target and develop market opportunities to increase their sales outside of BC.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the BC Ministry of Agriculture.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a grant.
6. To whom and how the subsidy is provided
The grants are delivered in the form of repayable-contribution by the Investment Agriculture Foundation (IAF) on behalf of the BC Ministry of Agriculture and Food. IAF accepts applications from eligible applicants during a set intake period annually, and funding is awarded based on a merit evaluation to the highest scoring eligible applicants/projects until all funding has been allocated.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
This program disbursed \$1 million in FY 2020/21 and \$1 million in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program is funded under the Canadian Agricultural Partnership and ended in April 2023.

8 MANITOBA

8.1 Northern Fisherman's Freight Assistance Program

1. Title of the subsidy programme
Northern Fisherman's Freight Assistance (NFFA) Program.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The NFFA program assists marginally viable commercial fishing operations through partial funding of the cost of transporting selected fish species from lakeside to Winnipeg for processing.

4. Legislation under which it is granted

Funding for this program is provided for under the authority of the The Province of Manitoba. The Freshwater Fish Marketing Corporation, a federal Crown corporation administers the program on behalf of the province.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of grants.

6. To whom and how the subsidy is provided

Assistance is available to fishermen employed in the fishery sector. Eligible species for freight assistance are whitefish, pike, lake trout, perch, goldeye, tullibee, and suckers.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Under this program, fishermen pay the first 20 cents per kilogram of freight cost, and the province pays for the next 45 cents per kilogram (with fishermen responsible for any freight costs in excess of 65 cents per kilogram). Fishermen also receive 7 cents per kilogram for suckers from all lakes listed as eligible for assistance. The total amount disbursed is \$400,000 annually.

8. Duration of the subsidy and/or any other time limits attached to it

The program was established in 1976 and is ongoing.

8.2 Manufacturing Investment Tax Credit1. Title of the subsidy programme

Manufacturing Investment Tax Credit.

2. Period covered by the notification

The notification covers FY 2020-21 and 2021-2022.

3. Policy objective and/or purpose of the subsidy

To support new manufacturing plants and equipment purchased for first-time use in manufacturing and processing in Manitoba.

4. Legislation under which it is granted

The authority is entrenched in the *Income Tax Act* (Manitoba) section 7.2 and relies upon the *Income Tax Act* (Canada).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Tax Credit.

6. To whom and how the subsidy is provided

The Credit is available to corporations making investment in manufacturing plant and equipment purchased for first-time use in manufacturing or processing in Manitoba. The credit will first be applied to reduce the Manitoba corporation income tax payable. Then the corporation can claim a part of the credit entitled to in a tax year as a refundable credit.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Corporations earn an 8% tax credit on qualified property. The tax credit has a non-refundable and refundable portion. The non-refundable part of the credit is 1% of the cost of qualified property. The refundable part of the credit is 7% of the cost of qualified property. The projected cost for the 2020-21 FY was \$92.3M and for the 2021-22 FY was \$85.9M.

8. Duration of the subsidy and/or any other time limits attached to it

The Manitoba Manufacturing Investment Tax Credit was first introduced for the 1992 tax year and is ongoing.

8.3 Manitoba Film and Video Production Tax Credit

1. Title of the subsidy programme
Manitoba Film and Video Production Tax Credit.
2. Period covered by the notification
The notification covers FY 2020-21 and 2021-2022.
3. Policy objective and/or purpose of the subsidy
To promote the growth of the Manitoba film and video production industry.
4. Legislation under which it is granted
The authority is entrenched in the *Income Tax Act* (Manitoba) sections 7.5 to 7.9.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Tax Credit.
6. To whom and how the subsidy is provided
The credit is available to corporations with a permanent establishment in Manitoba based on eligible salaries paid to Manitoba residents and qualifying non-resident employees for work performed on an eligible film or video produced in Manitoba.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Eligible corporations can receive a fully refundable corporate income tax credit of up to 65% with the Cost-of-Salaries Tax Credit (including bonuses) OR up to 38% on all eligible Manitoba expenditures with the Cost-of-Production Tax Credit (including bonus). The projected cost for the 2020-21 FY was \$54.3M and for the 2021-22 FY was \$51.3M.
8. Duration of the subsidy and/or any other time limits attached to it
This Credit was first introduced for the 1997 tax year and is ongoing.

9 NEW BRUNSWICK

9.1 Agriculture Loans and Loan Guarantees

1. Title of the subsidy programme
Agriculture Loans and Loan Guarantees.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The Department of Agriculture, Aquaculture and Fisheries (DAAF) provides repayable loans and loan guarantees to promote development of the agriculture sector as a complementary lender. Clients interested in a DAAF loan or loan guarantee must first seek financing from a private lender. DAAF's loan program may then be available to help fill the gap between the assistance required and what the client has been approved for privately. DAAF will work with other lenders to facilitate succession and new development of viable projects. New entrants, defined as someone who has owned a farm for five years or less, may be eligible for lower interest rates and equity requirements.
Eligible activities include:
 - Purchase an existing farm
 - Start a new farm
 - Purchase shares in a farming operation
 - Purchase land for farming
 - Develop land for farming

- Working capital requirements

Refinancing or repaying debt is not an eligible activity for a loan or loan guarantee.

4. Legislation under which it is granted

Authority for the program comes from the *Agricultural Development Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

This program provides repayable loans and loan guarantees.

6. To whom and how the subsidy is provided

Applications must include a business plan which includes the following:

- Description of business and project;
- Financial information – minimum of three years of projected income statements and cash flow statements and previous three years financial statements or income tax returns (if existing operation);
- Description of management plan (how business will be operated) and management's qualifications including education and work experience;
- Marketing plan (to whom and how products will be sold); and
- Productions details (three-year historical summary of actuals and three-year summary of projected production including assumptions).

Acceptable security must be provided for the loan or loan guarantee.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

There were 5 Agriculture Loans and 1 Loan Guarantees totalling \$2,448,700 approved in FY 2020/21 and 5 Agriculture Loans and 0 Loan Guarantee totalling \$1,479,000 approved in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

Agriculture loans and loans guarantees have existed in various forms for several decades.

9.2 New Brunswick Junior Mining Assistance Program

1. Title of the subsidy programme

New Brunswick Junior Mining Assistance Program (NBJMAP).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The NBJMAP is a financial assistance program for private-sector junior companies, which are defined as those that are exploration companies and do not have sustained income from an active mine. The NBJMAP aim is to attract investment in the mineral exploration sector, enable the opening of working mines and create a royalty income stream for the province. It also allows the province to obtain more precise data on its natural resources and to value those resources. Annual funding for this program is around \$515,000. Grants usually range from \$20,000 to \$50,000 but can be up to \$100,000 per year per project. The average grant per project in 2020/21 and 2021/22 was \$25,000.

4. Legislation under which it is granted

The authority for the NBJMAP comes from the *Mining Act*. The NBJMAP is one component of the New Brunswick Exploration Assistance Program (NBEAP) that is administered by the Geological Surveys Branch (GSB) of the Department of Natural Resources and Energy Development. The NBEAP was introduced in 1994 to attract exploration investment.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
The NBJMAP provides grants for up to 50% of eligible costs such as drilling, geophysical surveys, and analysis within defined limits, for mineral exploration projects.
6. To whom and how the subsidy is provided
Any private or publicly traded mineral exploration company is eligible for the NBJMAP, providing it meets established criteria and does not own a working mine. Applications are evaluated by a GSB review committee.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
This program disbursed \$474,748.91 in FY 2020/21 and \$461,766.34 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
This program has been offered since 1994 and is ongoing.

9.3 Fisheries Loans and Loan Guarantees

1. Title of the subsidy programme
Fisheries Loans and Loan Guarantees.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The Department of Agriculture, Aquaculture and Fisheries (DAAF) provides repayable loans and loan guarantees to promote development of the fisheries sector as a complementary lender. Clients interested in a DAAF loan or loan guarantee must first seek financing from a private lender. DAAF's loan program may then be available to help fill the gap between the assistance required and what the client has been approved for privately. DAAF will work with other lenders to facilitate succession and new development of viable projects. New entrants, defined as someone who has owned a farm for five years or less, may be eligible for lower interest rates and equity requirements.
Eligible activities include:
 - Purchase a new or used vessel
 - Purchase an engine or equipment related to fisheries
 - Make major repairs to the hull or engine of a vessel
 - Purchase a commercial fishing license or obtain a quota
 Refinancing or repaying debt is not an eligible activity for a loan or loan guarantee.
4. Legislation under which it is granted
Authority for the program comes from the *Fisheries and Aquaculture Development Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
This program provides repayable loans and loan guarantees.
6. To whom and how the subsidy is provided
Applications must include a business plan which includes the following:
 - Description of business and project;
 - Financial information – minimum of three years of projected income statements and cash flow statements and previous three years financial statements or income tax returns (if existing operation);
 - Description of management plan (how business will be operated) and management's qualifications including education and work experience;
 - Marketing plan (to whom and how products will be sold); and

- Productions details (three-year historical summary of actuals and three-year summary of projected production including assumptions).

Acceptable security must be provided for the loan or loan guarantee.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

There were 6 Fisheries Loans and 0 Loan Guarantees totalling \$2,877,500 approved in FY 2020/21 and 10 Fisheries Loans and 0 Loan Guarantees totalling \$3,938,702 approved in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

Fisheries loans and loans guarantees have existed in various forms for several decades.

10 NEWFOUNDLAND AND LABRADOR

10.1 Business Development Support Program

1. Title of the subsidy programme

Business Development Support Program (BDSP).

2. Period covered by the notification

This notification covers FY 2020-21 and 21-22.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to provide support to Newfoundland and Labrador SMEs with opportunities to increase their productivity and improve their competitiveness. The intent of the program is to support SMEs that demonstrate a desire to develop and grow by improving the operations of their business and investing in their people.

4. Legislation under which it is granted

The program is provided under the authority of the Innovation and Business Investment Corporation, a Crown corporation of the Government of Newfoundland and Labrador.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The program provides a non-repayable contribution/grant to a maximum of \$100,000 per government FY. The contribution level will be up to 50% of eligible costs, with businesses identifying their access to the remaining funding to complete the project.

6. To whom and how the subsidy is provided

IET assistance will be targeted towards businesses in strategic sectors. Funding is available for productivity improvements, knowledge development, professional technical advice, and/or market development.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The total BDSP approvals for 2020/21 was \$5.6 million. The total BDSP approvals 2021/22 was \$6.4 million.

8. Duration of the subsidy and/or any other time limits attached to it

The program was created in 2013 and is ongoing.

10.2 Junior Exploration Assistance Program

1. Title of the subsidy programme

Junior Exploration Assistance Program (JEA).

2. Period covered by the notification

This notification covers FY 2020/21 and 2021/22, for mineral exploration work performed for calendar years 2018 and 2019.

3. Policy objective and/or purpose of the subsidy

The objective of the JEA is to grow the mineral inventory of the Province through the discovery of new mineral districts, occurrences, prospects and deposits. The program also aims to advance mineral discoveries through the stages of defining NI 43-101 compliant mineral resources, and to enhance Newfoundland & Labrador's competitiveness as a world class mineral exploration destination.

4. Legislation under which it is granted

Authority for the support is based on Government of Newfoundland and Labrador fiscal budget data as per the Estimates of the Program Expenditure and Revenue of the Consolidated Revenue Fund for both 2020/21 and 2021/22.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The JEA Program provides funding in the form of a non-repayable grant for exploration activities characterize as either grassroots or non-grassroots activities. Companies can combine both grassroots and non-grassroots activities on an exploration project. up to a maximum grant amount of \$150,000 on the island of Newfoundland and \$225,000 in Labrador. Assistance will be paid out proportionately to all validated projects with a maximum of \$150,000 for Island (Newfoundland) based projects and \$225,000 for Labrador based projects. Mineral exploration projects are eligible to receive a rebate through the provincial \$1.3 million JEA grant funding. In years in when prospector assistance does not utilize the full \$400,000 in available funding, the remaining unused budget is allocated toward JEA grant funding.

6. To whom and how the subsidy is provided

JEA is available to companies primarily engaged in mineral exploration and/or mining. These companies are permitted to be in receipt of direct or indirect revenues from mineral/mining operations; however, exploration activities conducted on Mining Leases with active operations are ineligible. Companies must be registered with the Registry of Companies as per the *Corporations Act* (RSNL 1990, Chapter C-36) to carry on business in Newfoundland and Labrador.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

For 2020/21, funding totaled \$1.496 million. For 2021/22, funding totalled \$1.476 million.

8. Duration of the subsidy and/or any other time limits attached to it

The Department of Natural Resources has run a JEA program since 1990.

10.3 Tourism Market Readiness Subsidy Program1. Title of the subsidy programme

Tourism Market Readiness Subsidy Program.

2. Period covered by the notification

This notification covers the FY 2020/22 and 2021/22.

3. Policy objective and/or purpose of the subsidy

This program is designed to assist tourism stakeholders in enhancing the quality and market readiness of their tourism services, businesses and products. Market Readiness is the creation and delivery of memorable, value added, high quality products and experiences that meet and exceed the expectations of visitors.

4. Legislation under which it is granted

The program is delivered under the authority of the Department of Tourism, Culture, Arts and Recreation.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The Program provides grant (25% contribution).

6. To whom and how the subsidy is provided

This program is available to private sector operators and non-commercial/not for profit organizations (i.e., municipalities and other entities undertaking initiatives that will directly benefit tourism in the province).

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total contributions of \$15,000 were provided in 2020/21 and \$15,000 in 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

This program started in the 2000s and is ongoing.

11 NOVA SCOTIA**11.1 EV Boost**1. Title of the subsidy programme

EV Boost.

2. Period covered by the notification

The notification covers 2021/2022.

3. Policy objective and/or purpose of the subsidy

The EV Boost Program helps build Nova Scotia's electric vehicle charging infrastructure.

4. Legislation under which it is granted

Assistance is provided by Natural Resources Canada and the Department of Natural Resources and Renewables. NRCan is the primary funder – the province provides a top-up.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

This program is administered by the Clean Foundation via a request for proposal process. Proponents are eligible for up to 50% funding toward their projects.

6. To whom and how the subsidy is provided

This program is open to eligible organizations including electric utilities, businesses, Indigenous organizations and governments, community groups, academic institutions, and municipal governments.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$500,000 in FY 2021/21.

8. Duration of the subsidy and/or any other time limits attached to it

The EV Boost Program started in February 2022. Provincial funding for this program will not be renewed for 2023-24.

11.2 Digital Marketing Asset Development Program1. Title of the subsidy programme

Digital Marketing Asset Development Grant.

2. Period covered by the notification

The notification covers FY 2020/2021 and FY 2021/2022.

3. Policy objective and/or purpose of the subsidy

The Digital Marketing Asset Development Program provides financial and project management support for the creation of digital marketing videos to support sales.

4. Legislation under which it is granted

Assistance is provided under Invest Nova Scotia (formerly Nova Scotia Business Incorporated).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Participating businesses are required to pay a fee of \$500 plus HST. Invest Nova Scotia procures an agency, facilitates the relationship, and assists with the creation of 3 template story boards. Upon completion of the program, businesses will have a high-quality 2–3-minute digital marketing video and a high-quality 10-30 second digital marketing video clip suitable for use on social media platforms.

6. To whom and how the subsidy is provided

Eligibility: Nova Scotia registered businesses with a permanent establishment in Nova Scotia, less than 100 FTE's (and majority of workforce) in Nova Scotia that manufacture or assemble products with a direct tie to the Ocean Technology, Seafood, Agri Food/AG Tech, and Information Technology sectors with the potential for sales outside the province.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The budget was \$70,400 in FY 2020/2021 and \$251,313 in FY 2021/2022.

8. Duration of the subsidy and/or any other time limits attached to it

The Digital Marketing Asset Development Program started in 2020 and is ongoing.

11.3 START

1. Title of the subsidy programme

The START Program.

2. Period covered by the notification

The notification covers FY 2020/2021 and FY 2021/2022.

3. Policy objective and/or purpose of the subsidy

The START Program, "START", is a wage incentive program administered by Employment Nova Scotia (ENS).

4. Legislation under which it is granted

Assistance is provided under the Nova Scotia Department of Labour, Skills, and Immigration (formerly Department of Labour and Advanced Education (LAE)).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

START is a wage incentive program.

6. To whom and how the subsidy is provided

Eligibility: Individuals - May be eligible if: An unemployed, Canadian citizen or permanent resident legally entitled to work in Canada and they are a Nova Scotia resident; or an international graduate who meets eligibility requirements. Organizations - Available to: All businesses, organizations (Not for profit and Social Enterprises) that have business locations and jobs in Nova Scotia. The START program has a focus on SMEs. Companies with headquarters outside of Nova Scotia are eligible to apply only if they also have a physical location in Nova Scotia.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The budget was \$5 million in FY 2020/2021 and \$5.6 million in FY 2021/2022.

8. Duration of the subsidy and/or any other time limits attached to it

The START program started in 2012 and is ongoing.

11.4 Apprenticeship START

1. Title of the subsidy programme

The Apprenticeship START Program.

2. Period covered by the notification
The notification covers FY 2020/2021 and FY 2021/2022.
3. Policy objective and/or purpose of the subsidy
The START Program, "START", is a wage incentive program administered by Employment Nova Scotia (ENS).
4. Legislation under which it is granted
Assistance is provided under the Nova Scotia Department of Labour, Skills, and Immigration (formerly Department of Labour and Advanced Education (LAE)).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
To encourage employers to register and employ apprentices and to encourage employers to support apprentices as they progress through their apprenticeship program. Employer can receive up to \$25,000 over the course of their apprentice's program and an additional \$5,000 if the apprentice is diverse.
6. To whom and how the subsidy is provided
Available to all businesses, organizations (not-for-profit and social enterprises) that have business locations and jobs in Nova Scotia. The program has a focus on SMEs. Available to employers who:
 - Register a new or unemployed apprentice located anywhere in Nova Scotia.
 - Have less than 10 apprentices.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The budget was \$4.6 million in FY 2021/2022.
8. Duration of the subsidy and/or any other time limits attached to it
Apprenticeship START program started in 2015.

12 ONTARIO

12.1 Eastern Ontario Development Fund

1. Title of the subsidy programme
Eastern Ontario Development Fund.
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
The fund is a regional business support program created to support economic development initiatives for businesses, municipalities and not-for-profit associations.
4. Legislation under which it is granted
The program is delivered under the authority of the Ministry of Economic Development and Growth (now Ministry of Economic Development, Job Creation and Trade).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of grants and loans.

The Fund is divided into two streams; the business stream provides up to 15% of eligible project expenses for implementation of new technologies, new equipment or skills training for employees. The regional sector stream will invest up to 50% for economic development projects valued at \$100,000 or more.
6. To whom and how the subsidy is provided
Funding is available to firms that are registered as a business in Ontario, are located within the area of Eastern Ontario, employ a minimum of 10 employees, and have eligible total

expenses greater than \$500,000 (or have 5 employees and total eligible expenses greater than \$200,000 if in a rural community).

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Expenditures were \$7,609,140 in 2020/21 and \$4,102,175 in 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began accepting applications in July 2008 and was renewed in 2012. The program continues under the Regional Development Program announced in 2019.

12.2 Emerging Technology Program

1. Title of the subsidy programme

Emerging Technology Program.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The Emerging Technology Program is designed to encourage both the private and public sectors to develop new technologies that will contribute to future Northern Ontario prosperity.

4. Legislation under which it is granted

The program is delivered under the authority of the Northern Ontario Heritage Fund Corporation.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of conditional contributions and repayable loans.

6. To whom and how the subsidy is provided

The program is available to eligible public or private initiatives in Northern Ontario. For private sector initiatives, up to \$50,000 may be provided in non-repayable contributions to eligible applicants. The Emerging Technology Program may also provide repayable loans of up to \$1,000,000 or one third of eligible project costs, whichever is less, for capital projects.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total expenditures were \$293,200 in FY 2020/21 and \$13,266.10 in FY 2021/2022.

8. Duration of the subsidy and/or any other time limits attached to it

The program ended in October 2013. Applications submitted prior to the program end date that were eligible went through the approval process. Disbursement of the approved funding continued in FY 2020/21 and 2021/22.

12.3 Enterprises North Job Creation Program

1. Title of the subsidy programme

Enterprises North Job Creation Program.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of this program is to provide financial assistance to the private sector to help bring new jobs and economic prosperity to Northern Ontario.

4. Legislation under which it is granted

The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of conditional contributions and loans.
6. To whom and how the subsidy is provided
Assistance is available to enterprises that operate in Northern Ontario.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The maximum contribution to any one project generally will not exceed 50% of eligible capital costs up to \$1,000,000.
Total expenditures were \$342,690 in FY 2020/21 and \$0 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program ended in October 2013. Applications submitted prior to the program end date that were eligible went through the approval process. Disbursement of the approved funding continued in FY 2020/21 and 2021/22.

12.4 Invest North Program

1. Title of the subsidy programme
Invest North Program.
2. Period covered by the notification
The notification covers FY 2021/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The program supports investment in transformative, strategic, and complementary business development opportunities in Northern communities.
4. Legislation under which it is granted
The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of conditional contributions and term loans.
6. To whom and how the subsidy is provided
Assistance is available to private-sector businesses, public sector academic or research institutions, and not-for-profit agricultural and community organizations.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Total expenditures were \$0 in FY 2020/21 and \$2,860,143 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program began accepting applications in February 2021.

12.5 Jobs and Prosperity Fund

1. Title of the subsidy programme
Jobs and Prosperity Fund.
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objective of the Fund was to build Ontario's productive and innovative capacity to create the jobs of today and the future by securing significant business investments that focused on productivity, innovation and promoting the development of products, services and processes for new markets.

4. Legislation under which it is granted

The program was delivered under the authority of the Ministry of Economic Development and Growth (now Ministry of Economic Development, Job Creation and Trade).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance was in the form of grants and loans.

6. To whom and how the subsidy is provided

The Jobs and Prosperity Fund had four distinct streams with each stream having its own application process. All four streams received applications by invitation. These streams were:

- The New Economy Stream — to build R&D capacity, improve private-sector productivity, performance, and support innovative businesses in expanding their market;
- The Strategic Partnerships Stream — to help entrepreneurs, companies, research institutions, customers and investors work together to strengthen Ontario firms and our ability to compete globally;
- Food and Beverage Growth Fund — to support food, beverage and bio-product manufacturing projects that will help create and retain jobs, strengthen supply chains, increase market access, and enhance innovation and productivity; and
- Forestry Growth Fund — to help value-added and bio-product forestry projects improve productivity and innovation, and support new market access, strengthen supply chains and provide socio-economic benefits.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Totals Expenditures were \$126,327,341 in 2020/21 and \$150,715,413 in 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was launched in January 2015 and closed to new applications in 2019.

12.6 Northern Community Capacity Building Program – Community Capacity Building Initiatives

1. Title of the subsidy programme

Northern Community Capacity Building Program – Community Capacity Building Initiatives.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The program helps northern communities to develop the capacity to promote, attract and support economic growth.

4. Legislation under which it is granted

The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of conditional contributions.

6. To whom and how the subsidy is provided

Eligible applicants may include partnerships and alliances comprising of municipalities, First Nations, local services boards, not-for-profit corporations, and educational institutions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The amount of funding depends on whether the project is community-based, partnership-based, or focused on regional training. Funding will generally not exceed the lesser of 50% of eligible project costs or \$50,000 for community-based projects; \$100,000 for regional

partnership projects; and up to \$150,000 for regional training projects. Total expenditures were \$2,693,000 in FY 2020/21 and \$3,036,874 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was introduced October 18, 2013 and started accepting applications on October 21, 2013. The program stopped accepting new applications in September 2020.

12.7 Northern Event Partnership Program

1. Title of the subsidy programme

Northern Event Partnership Program (previously known as Northern Community Capacity Building Program – Event Partnership).

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

This program promotes economic development, tourism, and job creation and retention in Northern Ontario through partnerships with organizations that are staging events.

4. Legislation under which it is granted

The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of conditional contributions.

6. To whom and how the subsidy is provided

Eligible applicants may include partnerships and alliances comprising of municipalities, First Nations, local services boards, not-for-profit corporations, and educational institutions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Funding is limited to 30% of eligible costs to a maximum of \$15,000 for event partnership projects (operating) or 30% of eligible costs to a maximum of \$100,000 for major tourism event capital costs. Total expenditures were \$73,154 in FY 2020/21 and \$53,752 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was introduced October 18, 2013 and started accepting applications October 21, 2013. The program stopped accepting new applications in September 2020.

12.8 Northern Industrial Electricity Rate Program

1. Title of the subsidy programme

Northern Industrial Electricity Rate (NIER) Program.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The NIER Program assists Northern Ontario's largest industrial electricity consumers to reduce energy costs.

4. Legislation under which it is granted

The program is delivered under the authority of the Ministry of Northern Development.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of conditional rebates.

6. To whom and how the subsidy is provided

Assistance is provided to facilities that are:

- directly owned and controlled by the applicant;
- a production or processing facility that consumes a minimum of 50,000 megawatt hours of electricity per year;
- classified as being within one of the following North American Industry Classification System 2002 industry sectors: (21) Mining and Oil and Gas Extraction or (31-33) Manufacturing (exception Sawmills and Wood Preservation);
- located in Northern Ontario; and
- market participants purchasing electricity from the Independent Electricity System Operator or from a local distribution company.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total disbursements were \$105,872,592 in FY 2020/21 and \$108,859,866 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The most recent term of the NIER program operated from April 1, 2017 to March 31, 2022. A renewed version of the program (now the Northern Energy Advantage Program) launched April 1, 2022, and will operate through March 31, 2027.

12.9 Northern Innovation Program – Applied Research and Technology Development Projects

1. Title of the subsidy programme

Northern Innovation Program – Applied Research and Technology Development Projects.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

This program supports Northern Ontario businesses to undertake applied research or pre-commercialization activities required to further develop new technologies and move them to market.

4. Legislation under which it is granted

The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of conditional contributions.

6. To whom and how the subsidy is provided

Assistance is available to private companies located in Northern Ontario alone or in partnership with an Ontario academic or research institutions.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Funding is limited to 50% of eligible costs to a maximum of \$250,000. Total expenditures were \$2,237,569 in FY 2020/21 and \$2,488,113 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was introduced October 18, 2013 and applications were accepted starting October 21, 2013. The program stopped accepting new applications in September 2020.

12.10 Northern Innovation Program – Pilot Demonstration and Commercialization Projects

1. Title of the subsidy programme
Northern Innovation Program – Pilot Demonstration and Commercialization Projects.
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
This program supports Northern Ontario businesses to reduce the technical and financial risks associated with scaling-up and demonstrating new and innovative technologies. It also supports ramping-up for commercial production.
4. Legislation under which it is granted
The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance takes the form of conditional contributions and loans.
6. To whom and how the subsidy is provided
Assistance is available to private companies located in Northern Ontario alone or in partnership with an Ontario academic or research institutions.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Funding is limited to 50% of eligible project costs to a maximum of \$500,000. Total expenditures were \$1,983,134 in FY 2020/21 and \$1,640,176 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program was introduced October 18, 2013 and applications were accepted starting October 21, 2013. The program stopped accepting new applications in September 2020.

12.11 Northern Ontario Business Opportunity Program – Business Expansion

1. Title of the subsidy programme
Northern Ontario Business Opportunity Program – Business Expansion.
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
This program supports existing businesses in northern Ontario that intend to expand and or retain their operations within Northern Ontario to grow revenues and create jobs. Funding will generally not exceed 50% of eligible project costs to a maximum of \$1,000,000 with each advance being 30% conditional contribution and 70% loan.
4. Legislation under which it is granted
The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance takes the form of conditional contributions.
6. To whom and how the subsidy is provided
Assistance is available to private businesses.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Total expenditures were \$25,771,273 in FY 2020/21 and \$21,543,859 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program was introduced on October 18, 2013 and started accepting applications on October 21, 2013. The program stopped accepting new applications in September 2020.

12.12 Northern Ontario Business Opportunity Program – New Investment Projects1. Title of the subsidy programme

Northern Ontario Business Opportunity Program – New Investment Projects.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

This program supports businesses that do not currently have a presence in Ontario that intend to expand within Northern Ontario. The funding amount is determined on a case-by-case basis.

4. Legislation under which it is granted

The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of conditional contributions.

6. To whom and how the subsidy is provided

Assistance is available to private businesses.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total expenditures were \$7,548,872 in FY 2020/21 and \$1,645,746 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program stopped accepting new applications in September 2020.

12.13 Northern Ontario Business Opportunity Program – Small Business Start-Up Projects1. Title of the subsidy programme

Northern Ontario Business Opportunity Program – Small Business Start-Up Projects.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

This program supports new businesses in Northern Ontario that intend to commence operations. Funding will generally not exceed 50% of eligible project costs to a maximum of \$200,000.

4. Legislation under which it is granted

The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of conditional contributions.

6. To whom and how the subsidy is provided

Assistance is available to private businesses.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total expenditures were \$2,207,068 in FY 2020/21 and \$3,262,602 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program stopped accepting new applications in September 2020.

12.14 Northern Ontario Internship Program1. Title of the subsidy programme

Northern Ontario Internship Program.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The intent of the Northern Ontario Internship Program is to strengthen Northern Ontario's competitive advantage and build economic development capacity by attracting and retaining graduates in the North. The program provides recent graduates who are interested in launching and building their careers in Northern Ontario access to internships.

4. Legislation under which it is granted

The program is delivered under the authority of the Northern Ontario Heritage Fund Corporation.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of conditional contributions.

6. To whom and how the subsidy is provided

Assistance is available to businesses, not-for-profit and public sector organizations located in Northern Ontario.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total expenditures were \$7,718,254 in FY 2020/21 and \$6,392,260 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program stopped accepting new applications in September 2020.

12.15 Ontario Book Publishing Tax Credit1. Title of the subsidy programme

Ontario Book Publishing Tax Credit (OBPTC).

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of the program is to promote literary works by Canadian authors.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Taxation Act, 2007* (Ontario).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of a refundable corporate tax credit. The credit is 30 % of qualifying expenditures, which include pre-press, printing and marketing expenses.

6. To whom and how the subsidy is provided

The OBPTC is available to eligible Ontario book publishing corporations that publish and promote literary works by Canadian authors.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The maximum tax credit is \$30,000 per literary work. The total credits committed in FY 2020/21 were \$4,192,178. The total credits committed in FY 2021/22 were \$3,706,874.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in May 1997 and is ongoing.

12.16 Ontario Creates – Funding Programs

1. Title of the subsidy programme

Ontario Creates – Funding Programs.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The funds support the business development of companies in the creative industries, driving activity and investment to support the culture sector and organizations in expanding their economic impact.

4. Legislation under which it is granted

The funds are delivered under the authority of the Ontario Ministry of Tourism, Culture and Sport and Ontario Creates.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of grants.

6. To whom and how the subsidy is provided

Grants are available to Ontario-based companies in the book and magazine, film and television, music and interactive digital media sectors.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total disbursement in 2020/21 was \$23.78 million. Total disbursement in 2021/22 was \$23.405 million.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 2000 and is ongoing.

12.17 Ontario Film and Television Tax Credit

1. Title of the subsidy programme

Ontario Film and Television Tax Credit (OFTTC).

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The OFTTC is intended to develop and grow the domestic film and television production sector in Ontario, stimulate job creation and investment in the province and support the telling of Canadian stories.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Taxation Act, 2007* (Ontario).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The OFTTC is a refundable tax credit of 35 % of eligible labour expenditures. An enhanced credit rate of 40 % on the first \$240,000 of qualifying labour expenditure is available for

first-time producers. An additional 10 % is added to the rate for productions that meet regional production activity criteria.

6. To whom and how the subsidy is provided

The credit is available to Canadian corporations with a permanent establishment in Ontario that produce domestic film and television productions in Ontario which qualify as Canadian content under the Canadian Audio-Visual Certification Office points system.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The total credits committed in FY 2020/21 were \$222,081,500 and the total credits committed in FY 2021/22 were \$261,417,596.

8. Duration of the subsidy and/or any other time limits attached to it

The tax credit was introduced in 1996 and is ongoing.

12.18 Ontario Junior Exploration Program

1. Title of the subsidy programme

Ontario Junior Exploration Program.

2. Period covered by the notification

The notification covers FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The program helps attract investment in early exploration; expand the pipeline of mineral development projects, including critical minerals; and lead to more mines and jobs in Ontario.

4. Legislation under which it is granted

Not authorized by legislation. In 2021-22, the Ministry of Northern Development delivered the program on behalf of the Ministry of Mines.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of grants.

6. To whom and how the subsidy is provided

Assistance is provided to non-producing, junior mining companies registered to conduct business in Ontario.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total program expenditures were \$2,001,462 in 2021/22. The maximum contribution for one project is \$200,000. The program funds up to 50% of eligible costs for a project. Junior mining companies can only apply once per intake (i.e., once per FY).

8. Duration of the subsidy and/or any other time limits attached to it

Project timelines were from July 26, 2021 to February 15, 2022.

12.19 Ontario Music Investment Fund

1. Title of the subsidy programme

Ontario Music Investment Fund (OMIF).

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The OMIF is aimed at strengthening and stimulating growth in Ontario's music companies and supporting this growing sector. The Fund aims to drive activity and investment in order

to support Ontario's music companies and organizations in expanding their economic and cultural footprints within Canada and around the world.

4. Legislation under which it is granted

The Fund is delivered under the authority of the Ontario Ministry of Tourism, Culture and Sport by Ontario Creates.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of grants.

6. To whom and how the subsidy is provided

Grants are available to Ontario-based music companies and organizations.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

There was \$7M in total annual allocation in both 2020/21 and 2021/22. The total disbursement in 2020/21 was \$6.13 million. The total disbursement in 2021/22 was \$6.296 million.

8. Duration of the subsidy and/or any other time limits attached to it

The fund was introduced in 2013 and is ongoing.

12.20 Ontario Production Services Tax Credit

1. Title of the subsidy programme

Ontario Production Services Tax Credit (OPSTC).

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The OPSTC is intended to develop and grow the foreign production services and high-value domestic film and television production sector and attract investment and jobs.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Taxation Act, 2007* (Ontario).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The OPSTC is a refundable tax credit of 21.5 % of Ontario qualifying production expenditures (labour, service contracts and tangible property expenditures) incurred by qualifying corporations with respect to eligible film or television productions.

6. To whom and how the subsidy is provided

The credit is available to Canadian- or foreign-owned corporations with a permanent establishment in Ontario, producing film or television productions in Ontario that meet minimum budget requirements.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total credits committed in FY 2020/21 were \$219,778,595 and the total credits committed in FY 2021/22 were \$382,014,199.

8. Duration of the subsidy and/or any other time limits attached to it

The OPSTC was introduced in 1997 and is ongoing.

12.21 Ontario Resource Tax Credit

1. Title of the subsidy programme

Ontario Resource Tax Credit (ORTC).

2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
The ORTC offsets Ontario corporate income tax otherwise payable and is in lieu of a deduction for Crown royalties and mining taxes paid.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the *Taxation Act, 2007* (Ontario).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a non-refundable tax credit.
6. To whom and how the subsidy is provided
The ORTC was available to a corporation with a permanent establishment in Ontario that owns a Canadian resource property. The corporation must have a notional resource allowance for the year or must have paid or incurred an adjusted Crown royalty for the year. The credit was available where a corporation's notional resource allowance (25% of resource profits) exceeded the amount paid with respect to Crown royalties and mining taxes.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Estimated costs for 2020-21 are "not available", however any unused ORTC amounts were eligible for carry forward in the first five taxation years beginning after April 23, 2015, which could impact up until the 2020 tax year. Estimated costs for 2021-22 are "nil" as there would be no costs related.
8. Duration of the subsidy and/or any other time limits attached to it
The program began in June 2007 and was eliminated as of April 23, 2015. Accrued but unused ORTC amounts are eligible for carry-forward to offset Ontario corporate income tax payable in the first five taxation years beginning after April 23, 2015.

12.22 Ontario Sound Recording Tax Credit

1. Title of the subsidy programme
Ontario Sound Recording Tax Credit (OSRTC).
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
The OSRTC was intended to develop and grow the music recording sector in Ontario, stimulate job creation and investment in the province and support Canadian artists and music. The OSRTC is being phased out as it was replaced by the Ontario Music Fund.
4. Legislation under which it is granted
Assistance was provided under the legislative authority of the *Taxation Act, 2007* (Ontario).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance was provided in the form of a refundable tax credit. The tax credit was 20% of qualifying expenses incurred.
6. To whom and how the subsidy is provided
The OSRTC was available to Canadian corporations with a permanent establishment in Ontario that produce eligible Canadian sound recordings.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The total credits committed in FY 2020/21 were \$27,700 and the total credits committed in FY 2021/22 were \$19,867.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in January 1999 and is being phased out as of 2015. A company may still claim the OSRTC for eligible sound recordings that commenced before April 23, 2015 but can only calculate the tax credit on eligible expenditures incurred before May 1, 2016.

12.23 Ontario Tax Credit for Manufacturing and Processing1. Title of the subsidy programme

Ontario Tax Credit for Manufacturing and Processing (OTCMP).

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The OTCMP is provided to support activity in manufacturing and processing, farming, fishing, logging, and mining, as well as the generation of electrical energy for sale, or the production of steam for sale.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Taxation Act, 2007* (Ontario).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of a non-refundable tax credit.

6. To whom and how the subsidy is provided

A corporation can claim the OTCMP if it had Ontario taxable income during the tax year and eligible Canadian profits from any of the following activities: manufacturing and processing, farming, fishing, logging, mining, the generation of electrical energy for sale, or the production of steam for sale.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The estimated cost of the OTCMP for the 2021 calendar year is \$210 million, and for the 2022 calendar year is \$295 million. Estimates for non-refundable tax credits are forecast to the current calendar year based on preliminary tax administrative data for the previous calendar year and prior years.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in January 1993 and is ongoing.

12.24 People and Talent Program1. Title of the subsidy programme

People and Talent Program.

2. Period covered by the notification

The notification covers FY 2021/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The program supports the attraction, retention, and development of Northern Ontario's workforce.

4. Legislation under which it is granted

The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of conditional contributions.

6. To whom and how the subsidy is provided
Assistance is available to businesses, municipalities, Indigenous communities, and not-for-profit organizations, and Local Service Boards located in Northern Ontario.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Total expenditures were \$0 in FY 2020/21 and \$1,653,278 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program commenced February 2021.

12.25 Small Beer Manufacturer's Tax Credit

1. Title of the subsidy programme
Small Beer Manufacturer's Tax Credit (SBMTC).
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
The SBMTC provides assistance to eligible beer manufacturers with permanent establishments in Ontario in respect of eligible sales of draft and non-draft beer sold to purchasers in Ontario during a sales year.
4. Legislation under which it is granted
Legislative authority is granted under the *Taxation Act, 2007* (Ontario).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a refundable tax credit.
6. To whom and how the subsidy is provided
To be eligible, beer manufacturers need to meet certain criteria, including limits on production. The SBMTC is available to eligible beer manufacturers having worldwide production in the previous year over 4.9 million litres (49,000 hL) but less than 30 million litres (300,000 hL) in any production year beginning after December 31, 2017.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The maximum tax credit available to an eligible beer manufacturer is \$2,449,510 for non-draft beer and \$1,788,010 for draft beer on eligible sales exceeding 49,000 hL and up to and including 200,000 hL. The SBMTC is subject to a phase-out once eligible sales exceed 75,000 hL and is fully eliminated when eligible sales exceed 200,000 hL in the sales year. Total credits committed in FY 2020/21 and FY 2021/22 cannot be provided as this information is protected by the taxpayer confidentiality provisions contained in the *Taxation Act, 2007* (Ontario).
8. Duration of the subsidy and/or any other time limits attached to it
The program began in July 2010 and is ongoing.

12.26 Southwestern Ontario Development Fund

1. Title of the subsidy programme
Southwestern Ontario Development Fund.
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy
A regional business support program created to support economic development initiatives for businesses, municipalities and not-for-profit associations. The Fund is divided into two streams. The business stream provides up to 15% of eligible project expenses for implementation of new technologies, new equipment or skills training for employees. The regional sector stream will invest up to 50% for economic development projects valued at \$100,000 or more.
4. Legislation under which it is granted
The program is delivered under the authority of the Ministry of Economic Development and Growth (now Ministry of Economic Development, Job Creation and Trade).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of grants and loans.
6. To whom and how the subsidy is provided
Funding is available to firms that are registered in Ontario, are located within the area of Southwestern Ontario, employ a minimum of 10 employees, and have eligible total expenses greater than \$500,000 (or have 5 employees and total eligible expenses greater than \$200,000 if in a rural community).
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Expenditures were \$20,398,239 in 2020/21 and \$14,688,734 in 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program began accepting applications in October 2012 and continues under the Regional Development Program announced in 2019.

12.27 Strategic Economic Infrastructure Program

1. Title of the subsidy programme
Strategic Economic Infrastructure Program.
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
This program supports infrastructure projects that are aligned with the Growth Plan for Northern Ontario.
4. Legislation under which it is granted
The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance takes the form of conditional contributions.
6. To whom and how the subsidy is provided
Eligible applicants may include partnerships and alliances comprising of municipalities, First Nations, aboriginal organizations, local services boards, not-for-profit corporations, and educational institutions.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Funding is limited to 50% of eligible costs to a maximum of \$1,000,000. Total expenditures were \$25,921,266 in FY 2020/21 and \$19,693,249 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program ended on September 30, 2020.

12.28 Veterinary Assistance Program

1. Title of the subsidy programme
Veterinary Assistance Program.
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
The program supports the provision of veterinary services to livestock producers by offsetting the veterinarian's cost of driving to the farm gate, which would otherwise be the full responsibility of the producer.
4. Legislation under which it is granted
This strategy is under the authority of the Ministry of Northern Development.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of grants.
6. To whom and how the subsidy is provided
Funding is available to large-animal veterinarians located in Ontario.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The amounts paid to veterinarians through this program vary depending on the type of cost being claimed. Types of costs that can be reimbursed include travel, locum and continuing education costs. Total disbursements were \$774,795.32 in FY 2020/21 and 731,941.83 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program was first established in 1945 by the Ontario Ministry of Agriculture. It was transferred to Ministry of Northern Development and Mines in April of 1997, which began to administer the program in October of 1997. The fund comes up for renewal every year.

12.29 Vintners Quality Alliance Wine Support Program

1. Title of the subsidy programme
Vintners Quality Alliance (VQA) Wine Support Program.
2. Period covered by the notification
The notification covers FY 2020/21, and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objectives of the fund are to assist small wineries to sell through the Liquor Control Board of Ontario (LCBO), to increase innovation and growth.
4. Legislation under which it is granted
The program falls under the authority of the Ministry of Agriculture, Food and Rural Affairs.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of grants.
6. To whom and how the subsidy is provided
The program is available to Ontario wineries that sell VQA wines.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$7,500,000 in each of FY2020/21 and 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in April 2010 and is ongoing.

12.30 Regional Opportunities Investment Tax Credit1. Title of the subsidy programme

Regional Opportunities Investment Tax Credit (ROITC).

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The ROITC is a 10 % (20 % during the period March 24, 2021 to December 31, 2023) refundable corporate income tax credit for certain capital investments made by Canadian-controlled private corporations in eligible geographic areas of Ontario. The purpose of this tax credit program is to help address regional disparities in the province, attract investment, boost growth and create jobs.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the *Taxation Act, 2007* (Ontario).

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of a refundable corporate tax credit.

6. To whom and how the subsidy is provided

To be eligible for the ROITC, a corporation must have made eligible expenditures, in excess of \$50,000 and up to a limit of \$500,000, on certain capital property that became available for use on or after March 25, 2020. Qualifying investments include expenditures for constructing, renovating or acquiring eligible commercial and industrial buildings and other assets. The ROITC is not available in respect of residential-use capital property.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The total credits committed in FY 2020/21 were \$29,516,545. The total credits committed in FY 2021/22 were \$64,466,400.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in March 2020 and is ongoing.

12.31 Infrastructure and Community Development Program1. Title of the subsidy programme

Infrastructure and Community Development Program.

2. Period covered by the notification

This notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of this program supports infrastructure projects and economic development activities that are necessary to create jobs.

4. Legislation under which it is granted

The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of conditional contributions available to partnerships and alliances comprising of municipalities, First Nations, Indigenous organizations, local services boards, not-for-profit corporations, and educational institutions.

6. To whom and how the subsidy is provided

Funding is limited to 50% of eligible costs to a maximum of \$1,000,000 for infrastructure projects and 50% of eligible costs to a maximum of \$50,000 for community development projects.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total expenditures were \$1,680,317 in FY 2020/21 and \$81,018 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

This program ended in October 2013. Applications submitted prior to the program end date that were eligible went through the approval process. Disbursement of the approved funding continued in FY 2020/21 and 2021/22.

12.32 Northern Ontario Business Opportunity Program – Film and TV Production Projects1. Title of the subsidy programme

Northern Ontario Business Opportunity Program – Small Business Start-Up Projects.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

This program supports new businesses in Northern Ontario productivity and expansion, and global investment in Northern Ontario through funding theatrical feature films, made-for-television movies, and television drama series. Funding is limited to 50% of eligible project costs to a maximum of \$500,000.

4. Legislation under which it is granted

The program is delivered under the authority of the *Northern Ontario Heritage Fund Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of conditional contributions.

6. To whom and how the subsidy is provided

Assistance is available to production companies.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total expenditures were \$10,626,802 in FY 2020/21 and \$10,917,335 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program ended on September 30, 2020.

12.33 Aboriginal Participation Fund1. Title of the subsidy programme

Aboriginal Participation Fund.

2. Period covered by the notification

The notification covers FY 2020/21, and 2021/22.

3. Policy objective and/or purpose of the subsidy

Aboriginal Participation Fund supports Indigenous participation in regulatory processes under *section 2 the Mining Act* and economic development activities associated with mineral exploration and development.

4. Legislation under which it is granted

The Fund is available in three streams: mineral development advisory positions and support funding stream, values mapping and related projects stream, and education and relationship-building stream.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The Fund is delivered under the authority of the Ministry of Mines grants.

6. To whom and how the subsidy is provided

Assistance is available to Indigenous communities and organizations.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Total disbursements were \$ 3,361,135.37 in FY 2020/21 and \$3,372,425.30 in FY 2021/22

8. Duration of the subsidy and/or any other time limits attached to it

The program began accepting applications in 2016 and is currently ongoing.

13 PRINCE EDWARD ISLAND (PEI)**13.1 Ignition Fund**1. Title of the subsidy programme

Ignition Fund.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The Ignition Fund is a competition-based program for entrepreneurs seeking start-up capital for a new innovative business venture or to develop and launch a new innovative product. Innovation PEI (IPEI) provides seed capital for successful applicants to turn venture ideas into tangible, viable businesses. The initial investment by IPEI is expected to leverage additional funds to support the business.

4. Legislation under which it is granted

This program falls under the authority of Innovation PEI.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of a reimbursement of eligible start up costs.

6. To whom and how the subsidy is provided

Eligible applicants include entrepreneurs committed to establishing and operating projects on PEI with innovative, and unique products or services. The primary applicant must be the founder or majority owner of the business. All sectors are eligible to apply.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The contribution under this program is in the form of a reward of up to \$25,000. A matching contribution is not required. The contribution under this program is in the form of a reward of up to \$25,000. A matching contribution is not required. In FY 2020/21, Ignition Fund provided \$225,000 in contributions. In FY 2021/2022, Ignition Fund provided \$200,000 in contributions.

8. Duration of the subsidy and/or any other time limits attached to it

The program is ongoing.

13.2 Aerospace and Defence Tax Rebate

1. Title of the subsidy programme
Aerospace and Defence Tax Rebate (ADTR).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The ADTR program is designed to support the growth of aerospace and defence sector companies working in PEI.
4. Legislation under which it is granted
This program falls under the authority of Innovation PEI.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of tax rebate on Provincial Corporate and Property tax paid.
6. To whom and how the subsidy is provided
Eligible applicants include companies working in the defined sector that meet the minimum eligibility qualifications of 20 or more employees or a payroll over \$700,000.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The contribution under this program may rebate the full amount of Provincial Corporate and Property tax paid in a FY. In FY 2020/21, ADTR provided \$11,891,781 in contributions. In FY 2021/2022, ADTR provided \$11,793,893 in contributions.
8. Duration of the subsidy and/or any other time limits attached to it
The program is ongoing.

13.3 Future Farmer Program

1. Title of the subsidy programme
The Future Farmer Program (FFP).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The FFP supports new agriculture industry entrants to identify and prioritize their business goals and help identify planning, management and technical skills that are needed to become successful.
4. Legislation under which it is granted
This program falls under the authority the Department of Agriculture and Land (Government of PEI).
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a grant.
6. To whom and how the subsidy is provided
Eligible applicants include Mi'kmaq First Nations and other Indigenous Organizations who are new agricultural producers with a business or succession plan; and new agricultural producers with a business or succession plan.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The contribution under this program may rebate the full amount of Provincial Corporate and Property tax paid in a FY. In FY 2020/21, FFP provided \$207,292 in contributions. In FY 2021/2022, FFP provided \$175,827 in contributions.

8. Duration of the subsidy and/or any other time limits attached to it

The program is ongoing.

14 QUÉBEC

14.1 Assistance Fund for the Lac-Mégantic Economy

1. Title of the subsidy programme

Assistance fund for projects undertaken in the Lac-Mégantic area.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of the Fund is to support economic and tourism development in the City of Lac Mégantic by focusing on the following objectives: revitalizing entrepreneurial activities, developing the tourism industry, bringing back and retaining young people and developing cultural heritage.

4. Legislation under which it is granted

The program is under the responsibility of the ministère de l'Économie, de l'Innovation et de l'Énergie du Québec, but is administered by Investissement Québec as part of the Economic Development Fund.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance can take the form of a loan, loan guarantee, equity investment or a non-refundable grant.

6. To whom and how the subsidy is provided

Assistance from the fund is available to businesses, cooperatives, social economy businesses, educational, health and social services network organizations, the city of Lac Mégantic and municipal bodies.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The financial assistance granted and the maximum amount of government assistance vary depending on the nature of the project and can reach up to 90% for education and 80% for any other project or activity. The loan guarantee cannot surpass 80% of the net loss.

8. Duration of the subsidy and/or any other time limits attached to it

The program was in effect until March 31, 2023.

14.2 BioMed Propulsion Program

1. Title of the subsidy programme

BioMed Propulsion Program.

2. Period covered by the notification

This notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The assistance program aims to improve access to funding for businesses in the life sciences sector; to help maintain and develop businesses with strong growth potential; to promote product development; to contribute to maintaining and creating sustainable and quality jobs;

to promote investment in R&D for biotechnology businesses and promote investment to support marketing efforts for medical technology businesses.

4. Legislation under which it is granted

The program is under the responsibility of the ministère de l'Économie, de l'Innovation et de l'Énergie, but it is administered by Investissement Québec as part of the Economic Development Fund.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is in the form of an equity loan.

6. To whom and how the subsidy is provided

The program is aimed at businesses in the human or animal health biotechnology and medical technology sectors.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The financial assistance amount has a minimum and maximum threshold of \$2.5 million and \$10 million for biotechnology businesses and \$0.5 million and \$10 million for medical technology businesses.

8. Duration of the subsidy and/or any other time limits attached to it

The BioMed Propulsion program ended on March 31, 2022.

14.3 Economic Diversification Fund-Regional County Municipality des Sources

1. Title of the subsidy programme

Economic Diversification Fund-Regional County Municipality (MRC) des Sources.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of the fund is to contribute to the economic diversification of the MRC des Sources. More specifically, it focuses on the following objectives: contributing to the development of existing businesses; supporting the creation and start-up of new businesses; fostering the emergence of structuring projects; promoting the development of entrepreneurial culture; and to make the industrial offering of the MRC des Sources competitive.

4. Legislation under which it is granted

The program is under the responsibility of the ministère de l'Économie, de l'Innovation et de l'Énergie du Québec, but is administered by Investissement Québec as part of the Economic Development Fund.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The assistance can take the form of a loan, an equity investment, a loan guarantee or a non-refundable contribution.

6. To whom and how the subsidy is provided

Assistance from this fund is available to businesses legally incorporated in Québec (including cooperatives and social economy businesses) and those located outside Québec insofar as their project is a feasibility study for an investment project or the creation of a business in the province.

Not-for-profit organizations incorporated in Québec and operating in the area of economic development are also eligible for assistance under this fund.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The financial assistance granted varies based on the nature of the project and may be up to 25% of the total costs of an investment project and up to 50% for studies as well as other

types of projects. The loan guarantee cannot surpass 70% of the net loss. The maximum cumulative government assistance is 60% for investment projects and 70% for all other eligible projects.

8. Duration of the subsidy and/or any other time limits attached to it

The program was in effect until March 31, 2023.

14.4 Economic Diversification Fund for Centre-du-Québec and the Mauricie Region

1. Title of the subsidy programme

Economic Diversification Fund for Centre-du-Québec and the Mauricie Region.

2. Period covered by the notification

This notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of this program is to help businesses undertake projects and to develop new industries focused on the future in the Centre-du-Québec and Mauricie regions.

4. Legislation under which it is granted

The program is under the responsibility of the ministère de l'Économie, de l'Innovation et de l'Énergie du Québec, but is administered by Investissement Québec as part of the Economic Development Fund.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The assistance can take the form of a loan, equity investment, loan guarantee or non-refundable contribution.

6. To whom and how the subsidy is provided

Assistance from this fund is available to businesses legally incorporated in Québec (including cooperatives and social economy businesses) and those located outside Québec insofar as their project is a feasibility study for an investment project or the creation of a business in the province.

Not-for-profit organizations incorporated in Québec and operating in the area of economic development as well as entrepreneurs wishing to acquire a significant stake in an existing business in a context of entrepreneurial succession are also eligible for assistance under this fund.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The financial assistance granted varies based on the nature of the project and may be up to 25% of the total costs of an investment project and up to 50% for studies as well as other types of projects. The loan guarantee cannot surpass 70% of the net loss. The maximum cumulative government assistance is 60% for investment projects and 70% for all other eligible projects.

8. Duration of the subsidy and/or any other time limits attached to it

The program was in effect until March 31, 2023.

14.5 Economic Diversification Fund for the MRC des Appalaches

1. Title of the subsidy programme

Economic Diversification Fund for the MRC des Appalaches.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The program's objectives include supporting the creation and start-up of new businesses, encouraging the emergence of strategic projects and fostering business succession and transfer projects.

4. Legislation under which it is granted

The program is under the responsibility of the ministère de l'Économie, de l'Innovation et de l'Énergie du Québec, but is administered by Investissement Québec as part of the Economic Development Fund.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The assistance can take the form of a loan, an equity investment, a loan guarantee, or a non-refundable contribution.

6. To whom and how the subsidy is provided

Assistance from this fund is meant for businesses legally incorporated in Québec (including cooperatives and social economy businesses) and those located outside Québec insofar as their project is a feasibility study for an investment project or the creation of a business in the province. Not-for-profit organizations incorporated in Québec and operating in the area of economic development as well as entrepreneurs wishing to acquire a significant stake in an existing business in a context of entrepreneurial succession are also eligible for assistance under this fund.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The financial assistance varies based on the nature of the project and may be up to 25% of the total costs of an investment project and up to 50% for studies as well as other types of projects. The loan guarantee cannot surpass 70% of the net loss. The maximum cumulative government assistance is 60% for investment projects and 70% for all other eligible projects.

8. Duration of the subsidy and/or any other time limits attached to it

The program was in effect until March 31, 2023.

14.6 Financial Aid Program for the Development of Private Woodlots

1. Title of the subsidy programme

Financial Aid Program for the Development of Private Woodlots.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

This program consists of offering financial assistance to forest producers in the planning and implementation of silvicultural treatments on private woodlots. These activities are aimed at developing any registered forest area under section 130 of the *Sustainable Forest Development Act*.

4. Legislation under which it is granted

This program is administered by the ministère des Ressources naturelles et des Forêts du Québec with management delegated to regional private forest development agencies.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of financial assistance for planning and implementing silvicultural treatments.

6. To whom and how the subsidy is provided

The program is limited to recognized forest producers under section 130 of the *Sustainable Forest Development Act*.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The maximum amount of financial assistance and the nature of the eligible silvicultural treatments are indicated on an investment rate sheet for private woodlots published annually.

8. Duration of the subsidy and/or any other time limits attached to it

The program remained in effect until March 31, 2025.

14.7 Forestry Funding Program

1. Title of the subsidy programme

Forestry Funding Program.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

This program aims to promote the creation, maintenance or development of forest production units totalling at least 60 hectares.

4. Legislation under which it is granted

This program is administered by La Financière agricole du Québec.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of a loan guarantee and a discount varying from 0.30 to 0.60% on the interest rate for the entire term of the loan.

6. To whom and how the subsidy is provided

Assistance is available to recognized forest producers under section 130 of the *Sustainable Forest Development Act*.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The assistance is limited to loan guarantees of up to \$750,000 with a term not to exceed 30 years.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 2004 and is ongoing.

14.8 Mining Research and Innovation Support Program

1. Title of the subsidy programme

Mining Research and Innovation Support Program.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of the program is to stimulate investment in research and innovation projects in the mining industry.

4. Legislation under which it is granted

The program is administered by the ministère des Ressources naturelles et des Forêts du Québec.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The aid comes in the form of a non-refundable grant.

6. To whom and how the subsidy is provided
The program targets mining businesses and businesses that provide services to the mining industry.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The grant may represent up to 40% of eligible expenses, up to a maximum of \$600,000 per project.
8. Duration of the subsidy and/or any other time limits attached to it
The program was in effect until March 31, 2022.

14.9 Property Tax Refund for Recognized Forest Producers

1. Title of the subsidy programme
Property Tax Refund for Recognized Forest Producers.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The goal of this program is to encourage producers to undertake development work on their woodlots.
4. Legislation under which it is granted
The Regulation respecting the reimbursement of property taxes of certified forest producers is administered jointly by the ministère des Ressources naturelles et des Forêts du Québec and by Revenu Québec.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
The program is a property tax refund (school and municipal).
6. To whom and how the subsidy is provided
The program is limited to recognized forest producers under section 131 of the *Sustainable Forest Development Act*.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The refund is equivalent to 85% of the property tax on a woodlot.
8. Duration of the subsidy and/or any other time limits attached to it
The refund was created in 1985 and remains in effect.

14.10 Refundable Tax Credit for Shipbuilders

1. Title of the subsidy programme
Refundable Tax Credit for Shipbuilders.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The objective is to stimulate the marine industry in Québec.
4. Legislation under which it is granted
This program is administered jointly by the ministère de l'Économie, de l'Innovation et de l'Énergie du Québec and Revenu Québec.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a tax credit.
6. To whom and how the subsidy is provided
Eligible recipients are marine shipyards located in Québec.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The tax credit is limited to 37.5% of eligible costs, and 18.75% of the construction cost of the prototype ship. These rates are progressively reduced on the other vessels of the series.
8. Duration of the subsidy and/or any other time limits attached to it
The program began in 1996 and is ongoing.

14.11 Refundable Tax Credit for the Production of Biodiesel in Québec

1. Title of the subsidy programme
Refundable Tax Credit for the Production of Biodiesel in Québec.
2. Period covered by the notification
This notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The purpose of this tax credit is to promote the diversification of Québec's energy supply.
4. Legislation under which it is granted
This program is administered by Revenu Québec.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance takes the form of a tax credit.
6. To whom and how the subsidy is provided
This tax credit is available to eligible businesses engaged in the production of biodiesel.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The tax credit is based, for each month of the taxation year, on the eligible production of biodiesel by the business in that month. For a given month, the tax credit is equal to the number of liters corresponding to the eligible biodiesel production of the business for that month, multiplied by \$0.14.
8. Duration of the subsidy and/or any other time limits attached to it
The tax credit is available for the eligible biodiesel production that occurred before April 1, 2023.

14.12 Refundable Tax Credit for the Production of Cellulosic Ethanol in Québec

1. Title of the subsidy programme
Refundable Tax Credit for the Production of Cellulosic Ethanol in Québec.
2. Period covered by the notification
This notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The purpose of this tax credit is to promote the diversification of Québec's energy supply.
4. Legislation under which it is granted
The program is administered by Revenu Québec.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance takes the form of a tax credit.
6. To whom and how the subsidy is provided
This tax credit is available to businesses engaged in the production of cellulosic ethanol.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The credit is determined, for each month of the taxation year, based on the eligible production of cellulosic ethanol by the business in that month. The tax credit rate for a given month is \$0.16 per litre of cellulosic ethanol.
8. Duration of the subsidy and/or any other time limits attached to it
The tax credit is available for the eligible cellulosic ethanol production that occurred before April 1, 2023.

14.13 Refundable Tax Credit for the Production of Ethanol in Québec

1. Title of the subsidy programme
Refundable Tax Credit for the Production of Ethanol in Québec.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The purpose of this tax credit is to promote the diversification of Québec's energy supply.
4. Legislation under which it is granted
The program is administered by Revenu Québec.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a tax credit.
6. To whom and how the subsidy is provided
The tax credit is available to businesses engaged in the production of ethanol.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The credit is determined, for each month of the taxation year, based on the eligible production of ethanol by the business in that month. The maximum tax credit rate for a given month is \$0.03 per litre of ethanol.
8. Duration of the subsidy and/or any other time limits attached to it
The tax credit is available for the eligible cellulosic ethanol production that occurred before April 1, 2023.

14.14 Refundable Tax Credit Promoting Employment in the Gaspésie and Certain Maritime Regions of Québec

1. Title of the subsidy programme
Refundable tax credit promoting employment in the Gaspésie Region and certain maritime regions of Québec.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The purpose of this tax credit is to promote the creation of jobs in certain regions of Québec.

4. Legislation under which it is granted

The eligibility certificate is issued by Investissement Québec. Revenu Québec is responsible for the program.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of a tax credit.

6. To whom and how the subsidy is provided

The tax credit is available to businesses that hold an eligibility certificate issued by Investissement Québec confirming that they operate, in an eligible region, a business that is recognized in one or more of the following sectors: marine biotechnology and marine aquaculture, the recreation and tourism sector, seafood processing, the manufacturing sector, finished or semi-finished product manufacturing and processing using peat or slate, the manufacturing of wind turbines or the production of wind energy.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The refundable tax credit is calculated based on the total eligible payroll. The rate varies based on the sector of activity: 30% for marine biotechnology, marine aquaculture and the recreation and tourism sector and 15% for other eligible activity sectors. The eligible salary corresponds to the employment income generally calculated under the *Taxation Act*, i.e., the salary paid to an eligible employee up to \$83,333 per year.

8. Duration of the subsidy and/or any other time limits attached to it

The tax credit is available until December 31, 2025.

14.15 Regional Initiatives Assistance Fund – Gaspésie-Îles-de-la-Madeleine

1. Title of the subsidy programme

Regional Initiatives Assistance Fund – Gaspésie-Îles-de-la-Madeleine.

2. Period covered by the notification

This notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of the program is namely to support the business environment, the undertaking of economic projects and the funding of professional salaries in the Gaspésie-Îles-de-la-Madeleine region.

4. Legislation under which it is granted

This program is administered by the ministère de l'Économie, de l'Innovation et de l'Énergie du Québec.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of a non-refundable financial contribution.

6. To whom and how the subsidy is provided

Financial support is available for projects that aim to improve product diversification and the production of value-added goods. Projects in areas of excellence or in line with regional priorities are given priority.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program consists of six components. The percentage of maximum financial aid varies between 20% and 70% based on the component. The maximum cumulative government assistance varies between 50% and 90%. Financial aid cannot exceed \$150,000 per project.

8. Duration of the subsidy and/or any other time limits attached to it

The program was in effect for 5 years, and ended on March 31, 2023.

14.16 Tax Credit for Natural Resources

1. Title of the subsidy programme
Tax Credit for Natural Resources.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The purpose of this tax credit is to promote the development of natural resources in Québec. The costs eligible under the credit are exploration costs, natural resources costs and the Canadian costs associated with renewable energy and the energy economy in Québec.
4. Legislation under which it is granted
The program is administered by Revenu Québec.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is in the form of a tax credit.
6. To whom and how the subsidy is provided
The tax credit is available to businesses that, during the tax year, have an establishment in Québec, operate a business there and incur eligible costs. The expression "eligible costs" mean, for a tax year, all the costs a company has incurred during the course of this year and which correspond to:
 - Certain exploration costs pertaining to mineral, oil and gas resources that were incurred in Québec;
 - Certain development costs pertaining to oil and gas incurred in Québec;
 - Certain costs related to natural resources (granite, sandstone, limestone, marble and slate), if these resources are intended for the manufacture of dimensional stones, funerary monuments, building stones, paving stones, curbs or roof tiles;
 - Costs related to renewable energies and energy conservation in Québec.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Repayment rates range from 15% to 38.75% before June 5, 2014, and from 12% to 38.75% thereafter.
8. Duration of the subsidy and/or any other time limits attached to it
The program has been ongoing since 2001.

14.17 Wildlife – Forest Program

1. Title of the subsidy programme
Wildlife - Forest Program.
2. Period covered by the notification
This notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The program offers financial assistance for wildlife protection and development initiatives in forest areas. It enables woodlot owners and forestry stakeholders to be better informed and supported technically in the management and conservation of the wildlife resources on wooded properties.
4. Legislation under which it is granted
The program is administered by the Fondation de la faune du Québec.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance takes the form of a financial contribution.
6. To whom and how the subsidy is provided
Eligible organizations are legally incorporated organizations that have a direct relationship with private woodlot owners (unions of forest producers, forestry groups, certified forestry advisors, development agencies, etc.) as well as wildlife conservation organizations that work in private forests.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The assistance can cover up to 50% of a project's eligible costs or based on the applicable rates for certain types of initiatives (for example, herd management and voluntary habitat conservation).
8. Duration of the subsidy and/or any other time limits attached to it
The program was revised in 2015 and is ongoing.

14.18 Wood Innovation Program

1. Title of the subsidy programme
Wood Innovation Program.
2. Period covered by the notification
This notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The program supports innovative projects while promoting diversification of the mills' supply by encouraging the processing of low-grade wood. The program is divided into two components, innovation and processing of low quality wood.
4. Legislation under which it is granted
This program is administered by ministère des Ressources naturelles et des Forêts du Québec.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance takes the form of a financial contribution.
6. To whom and how the subsidy is provided
The program is aimed at businesses that work in the forest products industry or that use forest products, as well as research, teaching or knowledge transfer centers.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Investment projects can receive funding of up to 50% of eligible expenses, for a total maximum amount of \$2.5 M. For the low-grade wood component, investment projects can receive funding up to 25% of eligible expenses, for a maximum amount of \$1 million.

Studies may receive up to 75% of eligible expenditures, up to \$75,000, for a maximum of two consecutive studies per government FY. Studies in the substandard wood stream may be subsidized up to 50% of eligible expenditures, up to a maximum of \$75,000.

The applied research study category can subsidize projects up to 50% of eligible expenses for a maximum amount of \$200,000 per project and a maximum of two consecutive projects per government FY.

The industrial networking study category can subsidize projects up to 50% of eligible expenditures, up to \$400,000, for a maximum of two consecutive reviews per government FY. The projects must demonstrate that a minimum of 25% of its costs will be financed through private funds.

8. Duration of the subsidy and/or any other time limits attached to it

The program was in effect until March 31, 2023.

14.19 Wood Construction Innovation Program1. Title of the subsidy programme

Wood Construction Innovation Program

2. Period covered by the notification

This notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The main goal of the program is to increase the use of wood in the construction of new buildings and civil engineering structures, reduce GHG emissions from these structures and support innovation. It also aims to build knowledge to support and accelerate the evolution of regulations and public policies that promote the use of wood products in building and civil engineering construction.

4. Legislation under which it is granted

This program is administered by ministère des Ressources naturelles et des Forêts du Québec.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance takes the form of a financial contribution.

6. To whom and how the subsidy is provided

The program is open to companies or groups of companies, organizations legally constituted under the laws of the Government of Québec or Canada, including non-profit organizations, cooperatives, social economy enterprises within the meaning of the *Social Economy Act* (R.S.Q., chapter E-1.1.1) and municipal entities within the meaning of section 5 of the Act respecting access to documents held by public bodies and the protection of personal information (R.S.Q., chapter A-2.1)

An eligible project must include work that falls into one of the following categories:

- A. Design assistance: Activities related to a wood building or civil engineering project involving an innovation or requiring additional efforts due to the use of wood. The design project must be linked to a concrete project in Québec and in the process of being carried out. The approaches presented must be related to the use of wood and the reduction of GHG emissions.
- B. Innovative solutions for wood construction: Construction projects for wood buildings or civil engineering works involving an innovation deemed necessary, i.e., the product or process has a decisive advantage over solutions on the market and the sector of activity on a provincial scale. The project must demonstrate technological risk (e.g., request for equivalent measures) and GHG reduction potential. In addition, the project has required or will require R&D efforts, as well as design optimization to be more competitive and efficient.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

Grants available for both categories :

- A. Design Assistance: This type of project can receive a grant covering up to 50% of eligible expenses for a maximum amount of \$400,000.
- B. Innovative Wood Building Solutions: This type of project is eligible for a grant covering up to 50% of eligible expenses for a maximum amount of \$1,000,000.

8. Duration of the subsidy and/or any other time limits attached to it

The program is in effect until March 31, 2024.

14.20 Refundable Tax Credit for the Production of Pyrolytic Oil in Québec

1. Title of the subsidy programme
Refundable Tax Credit for the Production of Pyrolytic Oil in Québec
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The purpose of the tax credit is to support the transformation and modernization of the bioenergy sector.
4. Legislation under which it is granted
The program is administered by Revenu Québec.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a tax credit.
6. To whom and how the subsidy is provided
The tax credit is available to businesses that produce pyrolytic oil.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
Businesses can receive a tax credit for producing pyrolytic in Québec for each month of the taxation year that is equal to the applicable rate of \$0.08 per litre multiplied by the lowest of the following amounts:
 - The number of litres included in the business's eligible pyrolytic oil production for that month; and
 - The number of litres corresponding to the monthly pyrolytic oil production limit for that month.
8. Duration of the subsidy and/or any other time limits attached to it
The tax credit is available for the eligible pyrolytic oil production that occurred before April 1, 2023.

15 SASKATCHEWAN

15.1 Ag Tech Growth Fund

1. Title of the subsidy programme
Ag Tech Growth Fund (AGF).
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The AGF is a R&D funding program designed to accelerate the commercialization of game-changing technological innovations in the province's agricultural sector.
4. Legislation under which it is granted
Assistance is provided by Innovation Saskatchewan, whose legislative authority includes, but is not necessarily limited to, The *Innovation Saskatchewan Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided by way of grant.
6. To whom and how the subsidy is provided
Lead proponents can receive a maximum of \$450,000 in AGF grants to support the commercialization of their innovation or technology. Lead proponents cannot receive more

than \$900,000 in AGF grants over their lifetime. Innovation Saskatchewan will provide no more than 30% of the project's budget. Industry partners must provide 50% or more of the budget. The remaining amounts can be secured from other sources (i.e., federal funding agencies). In-kind matching contributions cannot exceed 20% of the budget and must be valued at cost.

Once funding has been approved, Innovation Saskatchewan will disburse payments based on the achievement of milestones, the submission of progress reports, and the dates specified in the contract. The final payment will be disbursed at the end of the contract after the final report has been received by Innovation Saskatchewan.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program dispersed \$907 thousand in FY2020/21 and \$1.093 million in FY2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The AGF was established in 2020 and is ongoing.

15.2 Mineral Exploration Fuel Tax Remission

1. Title of the subsidy programme

The Fuel Tax (Mineral Exploration) Remission Regulations (FTMERR).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The FTMERR provides a remission of fuel taxes paid in respect of fuel consumed while undertaking mineral exploration activities. This includes fuel consumed by specialized aircraft, consumed in the course of generating electricity, and consumed by vehicles while operating off of public highways.

4. Legislation under which it is granted

Assistance was provided under the authority of the Saskatchewan Ministry of Finance, which includes, but is not necessarily limited to, *The Fuel Tax Act*, 2000 and *The Financial Administration Act*, 1993 and subsidiary regulations, including The Fuel Tax (Mineral Exploration) Remission Regulations.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided by way of a rebate of taxes paid.

6. To whom and how the subsidy is provided

A person engaged in mineral exploration—which means certain prescribed actions taken during the preproduction activities of exploring or prospecting for minerals—can apply to the Minister of Finance for a remission of fuel tax paid on fuel consumed while undertaking those activities.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$56,926 in FY 2020/21 and \$39,041 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 2003 and is ongoing.

15.3 Mining Exploration and Geophysical Survey Equipment Tax Remission

1. Title of the subsidy programme

The Mining Exploration and Geophysical Survey Equipment (Education and Health Tax) Remission Regulations (MEGSERR).

2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The MEGSERR provides a remission of provincial sales tax paid or levied in respect of mining exploration and geophysical survey equipment purchased or rented in, or made available for use in, Saskatchewan.
4. Legislation under which it is granted
Assistance was provided under the authority of the Saskatchewan Ministry of Finance, which includes, but is not necessarily limited to, The *Provincial Sales Tax Act* and *The Financial Administration Act*, 1993 and subsidiary regulations, including The Mining Exploration and Geophysical Survey Equipment (Education and Health Tax) Remission Regulations.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided by way of a rebate of taxes paid.
6. To whom and how the subsidy is provided
A person who purchases or rents eligible equipment, or makes eligible equipment available for use in Saskatchewan, can apply to the Minister of Finance for a rebate of provincial sales tax paid in respect of that equipment. Eligible equipment must be specially designed equipment used exclusively for mining exploration or geophysical surveys in Saskatchewan.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The program disbursed \$1,162,701 in FY 2020/21 and \$83,847 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program began in 1998 and is ongoing.

15.4 Oilfield Relief Program

1. Title of the subsidy programme
Oilfield Relief Program
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The intent of the program was to provide relief to oilfield customers who chose to temporarily "turn-off" their oil wells due to the low price of oil.
4. Legislation under which it is granted
Assistance was provided by the Saskatchewan Power Corporation (SaskPower), whose legislative authority includes, though is not necessarily limited to, *The Power Corporation Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance was provided in the form of waived energy charges.
6. To whom and how the subsidy is provided
Oilfield customers are customers served by SaskPower-supplied transformation (up to and including 3,000 kVA) who are engaged in oil or gas production or "in-field" oil pumping and processing services. There are two components to oilfield customers' bills: (a) a charge for how much energy they consume during a month; and (b) a charge for the maximum amount of energy they consumed over the previous 12-month period (the "demand charge").

SaskPower waived the demand charges for May, June and July of 2020. All oilfield customers were eligible to participate.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program waived approximately \$8.4 million in demand charges.

8. Duration of the subsidy and/or any other time limits attached to it

The program ran for May, June, and July of 2020.

15.5 Saskatchewan Advantage Innovation Fund

1. Title of the subsidy programme

Saskatchewan Advantage Innovation Fund (SAIF).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The SAIF is a R&D funding program designed to accelerate the commercialization of game-changing technological innovations in the province's core economic sectors, which are mining, energy, manufacturing and processing, and healthcare.

4. Legislation under which it is granted

Assistance is provided by Innovation Saskatchewan, whose legislative authority includes, but is not necessarily limited to, The *Innovation Saskatchewan Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided by way of grant.

6. To whom and how the subsidy is provided

Lead proponents can receive a maximum of \$450,000 in SAIF grants to support the commercialization of their innovation or technology. Lead proponents cannot receive more than \$900,000 in SAIF grants over their lifetime. Innovation Saskatchewan will provide no more than 30% of the project's budget. Industry partners must provide 50% or more of the budget. The remaining amounts can be secured from other sources (i.e., federal funding agencies). In-kind matching contributions cannot exceed 20% of the budget and must be valued at cost.

Once funding has been approved, Innovation Saskatchewan will disburse payments based on the achievement of milestones, the submission of progress reports, and the dates specified in the contract. The final payment will be disbursed at the end of the contract after the final report has been received by Innovation Saskatchewan.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program dispersed \$1.304 million in FY2020/21 and \$891 thousand in FY2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The SAIF was established in 2012 and is ongoing.

15.6 Saskatchewan Lean Improvements in Manufacturing

1. Title of the subsidy programme

Saskatchewan Lean Improvements in Manufacturing (SLIM).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The SLIM program provides funding assistance to agri-businesses for the adoption of best practices, new state-of-the-art technologies and processes that stimulate improvements in productivity and efficiency.

4. Legislation under which it is granted

Assistance is provided under the authority of the Saskatchewan Ministry of Agriculture, which includes, but is not necessarily limited to, *The Agriculture Administration Act*.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of rebates for eligible expenses incurred.

6. To whom and how the subsidy is provided

Funding is available on an application basis to Saskatchewan agri-businesses involved in value-added processing of Saskatchewan crops and livestock into food, feed and bio-products.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The SLIM program has two funding components, (1) Efficiency Analysis and (2) Infrastructure Projects. The Efficiency Analysis component consists of funding to identify process improvements, associated equipment and/or facility modifications, and training requirements related to improvements in productivity and efficiency. Funding is on a 50% cost share basis to a maximum of \$20,000. The Infrastructure Projects component consists of funding for facility modifications and equipment, and associated installation and training, as identified in the Efficiency Analysis. Funding is on a 50 % cost share basis to a maximum of \$500,000 (including the amount provided for the Efficiency Analysis). The program disbursed \$4,948,297 in FY 2020/21, and \$4,021,647 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

This program began in 2013 and is ongoing.

15.7 Saskatchewan Petroleum Research Incentive1. Title of the subsidy programme

Saskatchewan Petroleum Research Incentive (SPRI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The SPRI provides an incentive to encourage field validation of new enhanced oil recovery projects and research, development or demonstration projects involving new technologies related to oil and natural gas exploration, production, treatment, transportation, upgrading, processing, refining, and/or waste disposal related to the oil or natural gas industries. The SPRI provides a reduction in oil and gas royalties payable equal to 30% of the eligible costs of the project, up to a maximum of \$3 million per project.

4. Legislation under which it is granted

Assistance is provided under the authority of the Saskatchewan Ministry of Energy and Resources, which includes, but is not necessarily limited to, *The Oil and Gas Conservation Act* and subsidiary regulations.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of foregone revenue.

6. To whom and how the subsidy is provided

Eligible projects include R&D of field pilot projects involving enhanced oil recovery and, new technologies related to: oil and natural gas exploration, production, treatment, transportation, upgrading, processing, refining, and/or waste disposal from oil and natural gas activity, or environmental impact of oil and natural gas activity.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program disbursed \$27,545 in FY 2020/21 and \$258,720 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 1998 but stopped accepting applications on March 31, 2019. As of March 31, 2022 all outstanding credits under the SPRI have been redeemed and the program is concluded.

15.8 Targeted Mineral Exploration Incentive1. Title of the subsidy programme

Targeted Mineral Exploration Incentive (TMEI).

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The TMEI encourages drilling for the new discovery of base metals, precious metals, and diamonds within a geographic region of high geological potential for these commodities.

4. Legislation under which it is granted

Assistance is provided under the authority of the Government of Saskatchewan. Legislative authority includes, though is not necessarily limited to, the *Energy and Mines Act* and subsidiary regulations, including the Targeted Mineral Exploration Incentive Regulations. The program is administered by the Saskatchewan Geological Survey Branch.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

The TMEI is provided in the form of grants.

6. To whom and how the subsidy is provided

The TMEI is provided to registered holders of Saskatchewan mineral claims or persons or companies authorized to act as designates of registered holders of Saskatchewan mineral claims. The TMEI is not available for drilling undertaken on Mineral Leases.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The TMEI provides a grant to any person or corporation incurring eligible expenses while undertaking exploratory drilling for base metals, precious metals, and diamonds, up to the lesser of 25% of total eligible costs or \$50,000. The total amount of TMEI funding available to all applicants combined is capped at \$750,000 per FY. The program disbursed \$592,280 in FY 2020/21 and \$600,000 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began on April 1, 2018, and is ongoing.

16 YUKON**16.1 Canadian Agricultural Partnership - Yukon**1. Title of the subsidy programme

Canadian Agricultural Partnership – Yukon.

2. Period covered by the notification

The notification covers FY 2020/21 and 2021/22.

3. Policy objective and/or purpose of the subsidy

The purpose of the program is to strengthen the agriculture and agri-food sector.

4. Legislation under which it is granted

This program is authorized under the legislative authority of the Government of Yukon in partnership with Canada.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided through a rebate grant.
6. To whom and how the subsidy is provided
The program offers rebates for projects carried out by producers, processors or retailers with a focus on:
 - markets and trade;
 - science, research and innovation;
 - risk management;
 - environmental sustainability and climate change;
 - value-added agriculture and agri-food processing; and,
 - public trust.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The total amount of funding credited during FY 2020/21 was \$760,621 and during FY 2021/22 was \$574,945.
8. Duration of the subsidy and/or any other time limits attached to it
The program began in April 2018 and ended in March 2023.

16.2 Fuel Tax Exemption

1. Title of the subsidy programme
Fuel Tax Exemption.
2. Period covered by the notification
The notification covers FY 2020/21 and 2021/22.
3. Policy objective and/or purpose of the subsidy
The purpose of the program is to offer tax relief for off-road commercial purposes.
4. Legislation under which it is granted
Assistance is provided under the legislative authority of the *Fuel Oil Tax Act*.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided in the form of a tax exemption.
6. To whom and how the subsidy is provided
The tax-exempt fuel is for authorized off-road commercial purposes: farming, hunting/outfitting, sawmills, fishing, logging, tourism, trapping and mining. Also authorized are off-road use for golf courses and for use in stationary generators. Fuel may be purchased without paying the associated taxes: \$0.062/litre for gasoline, \$0.072/litre for diesel and \$0.011/litre for aviation fuel.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The total amount of funding credited during FY 2020/21 was \$4,386,767 and during FY 2021/22 was \$4,562,967.
8. Duration of the subsidy and/or any other time limits attached to it
The program began in 1968 and is ongoing.

16.3 Media Development Incentive Programs

1. Title of the subsidy programme
Media Development Incentive Programs.
2. Period covered by the notification
The notification covers FY 2020/21 and FY 2021/22.
3. Policy objective and/or purpose of the subsidy
The Media Development incentive programs aim to maintain and increase the level of total independent film and sound recording production and expenditure in Yukon; maximize Yukon employment opportunities resulting from film and sound recording production in Yukon; and encourage sustainable growth in the Yukon film and sound recording production sector resulting in a stronger infrastructure of skills and services.
4. Legislation under which it is granted
This program is authorized under the legislative authority of the Government of Yukon.
5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)
Assistance is provided through a rebate grant.
6. To whom and how the subsidy is provided
The sound incentive programs provide assistance to owners of a Yukon sound recording label, owners of a Yukon sound recording studio, and Yukon sound recording artists.
The film incentive programs support:
 - The Film Location Incentive applies to feature films and television programs, movies, and documentary films. The travel assistance portion of this incentive also applies to commercials.
 - The Film Training Initiative applies to approved training of Yukon residents in feature film, television, documentary and commercial productions;
 - The Filmmakers Fund applies to film productions by Yukon residents and Yukon businesses that are either produced or post-produced in Yukon.
 - The Film Development Fund applies to development of film projects which are financially and creatively controlled by Yukon residents and Yukon corporations.
 - The Film Production Fund applies to production of films which are financially and creatively controlled by Yukon residents and Yukon corporations.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The total amount of funding disbursed during FY 2020/21 was \$1,165,140 and during FY 2021/22 was \$1,130,609.
8. Duration of the subsidy and/or any other time limits attached to it
The program began in 2004 and was discontinued in 2022.

16.4 Yukon Mineral Exploration Program

1. Title of the subsidy programme
Yukon Mineral Exploration Program
2. Period covered by the notification
The notification covers FY 2020/21 and FY 2021/22.
3. Policy objective and/or purpose of the subsidy
The program is designed to promote and enhance mineral prospecting and exploration activities in Yukon. The program's function is to provide a portion of the risk capital required to locate, explore and develop mineral projects to an advanced exploration stage.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the Yukon government.

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of a rebate grant.

6. To whom and how the subsidy is provided

The Yukon Minerals Exploration Program contains three modules:

- Grassroots – Prospecting: Qualified prospectors may apply for a contribution of up to \$15,000 per year to cover basic operating expenses while searching for new mineral occurrences in Yukon. 100% of approved expenses are reimbursed.
- Focused – Regional: Prospectors, sole proprietors, partnerships, limited partnerships and corporations undertaking basic exploration work directed at exploring for and appraising the potential of an under-explored area, on or off claim, may apply for a contribution of up to \$25,000 per year. 75% of approved expenses are reimbursed.
- Target Evaluation: Prospectors, sole proprietors, partnerships, limited partnerships and corporations undertaking basic exploration work directed at appraising the potential of an under-evaluated occurrence or target on claim may apply for a contribution of up to \$40,000 per year. 50% of approved expenses are reimbursed. The intent of this funding is to enable the recipient to carry out exploration work aimed at developing a mineral project to an advanced exploration stage.
- Placer Exploration: prospectors, sole proprietors, partnerships, limited partnerships, corporations undertaking exploration work aimed at discovering new placer resources, on or off claim, may apply for a contribution up to \$40,000 per year. 50% of approved expenses are reimbursed.

7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The total amount of funding was \$1,400,000 in FY 2020/21 and \$1,373,674 in FY 2021/22.

8. Duration of the subsidy and/or any other time limits attached to it

The program began in 1995 and is ongoing.

16.5 Tourism Cooperative Marketing Fund

1. Title of the subsidy programme

Tourism Cooperative Marketing Fund

2. Period covered by the notification

The notification covers FY 2020/21 and FY 2021/22.

3. Policy objective and/or purpose of the subsidy

The program is designed to help the Yukon's tourism industry attract visitors and gain international exposure. The program provides funding for 50% of approved activities for eligible projects such as traditional or online advertising or travel-based activities.

4. Legislation under which it is granted

Assistance is provided under the legislative authority of the Yukon government

5. Form of the subsidy (i.e. grant, loan, tax concession, etc.)

Assistance is provided in the form of a rebate grant.

6. To whom and how the subsidy is provided

The Tourism Cooperative Marketing Fund provides support based on the eligible applicant's sector or proposed project.

- Yukon tourism businesses (Accommodations, transportation, visitor experience providers and visitor attractions) may apply for up to \$15,000.

- Yukon restaurants and bars may apply for up to \$2,000.
 - Yukon First Nations Governments, Municipalities, non-government organizations featuring visitor experiences, festivals & events may apply for up to \$25,000.
 - Yukon Destination Marketing Organizations may apply for up to \$50,000.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy
The total amount of funding was \$705,707 in FY 2020/21 and \$659,735 in FY 2021/22.
8. Duration of the subsidy and/or any other time limits attached to it
The program began in 2004 and is ongoing.
-