



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 notification, dated and received on 30 June 2021, is being circulated at the request of the delegation of Canada.

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## INTRODUCTION

Canada's notification for the fiscal years (FY) 2018/19 and 2019/20 comprises industrial, cultural, agricultural, and fisheries 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 2018/19 and 2019/20.

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.

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 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.

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

Assistance is provided on the basis of a percentage of eligible costs up to 50% on capital costs and 75% on soft costs. ACOA disbursed \$182,542,479 in FY 2018/19 and \$101,150,130 in FY 2019/20.

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

The BDP was created in 1995. The program terms and conditions have been renewed on an ongoing basis.

## **1.2 Advanced Manufacturing Fund**

1. Title of the subsidy programme

Advanced Manufacturing Fund (AMF).

2. Period covered by the notification

The notification covers FY 2018/19.

3. Policy objective and/or purpose of the subsidy

The AMF promotes continued growth and increased productivity of Ontario's advanced manufacturing sector by supporting large-scale transformative manufacturing activities, advancing adoption of cutting-edge technologies, establishing clusters or global supply chains and fostering collaboration between the private sector and higher education and research institutions.

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.)

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

Eligible recipients include established for-profit businesses in Ontario that are incorporated in Canada and not-for-profit organizations located in Ontario (e.g., research institutes or 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 \$30,936,787 in FY 2018/19.

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 ended on March 31, 2019.

## **1.3 Atlantic Innovation Fund**

1. Title of the subsidy programme

Atlantic Innovation Fund.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The objective of this ongoing program is to increase the capacity for innovation and commercialization of R&D in the 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. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

The program provides assistance to eligible proponents to undertake research and development 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 \$34,020,458 in FY 2018/19 and \$26,115,051 in FY 2019/20.

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

The program was created in May 2001 and remains ongoing.

#### **1.4 Automotive Innovation Fund**

1. Title of the subsidy programme

Automotive Innovation Fund.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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

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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 \$46,990,478 in FY 2018/19 and \$38,032,169 in FY 2019/20.

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.

### **1.5 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 2018/19 and 2019/20.

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 research and development 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 small and medium-sized enterprises. Larger firms are eligible but must partner with at least one Canadian-based small and medium-sized enterprise. 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 \$5,100,514 in FY 2018/19 and \$2,138,807 in FY 2019/20.

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.

## 1.6 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 2018/19 and 2019/20.

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 fiscal year in which the business loan application is made. Most small businesses operating for gain or profit 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 \$44,219,700 in FY 2018/19 and \$53,768,900 in FY 2019/20.

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

The program was established in 1999.

## 1.7 Canada's Advanced Research and Education Network

1. Title of the subsidy programme

Canada's Advanced Research and Education Network (CANARIE).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The objectives of the program are to enhance opportunities for collaborative knowledge creation and innovation within Canada's research and education communities through the maintenance and

development of the CANARIE Network and related tools and services; expand the research and education community's access to and utilization of the CANARIE Network and the availability of tools and programming that increase the effectiveness of its use; and, enable the creation of innovative ICT products and services and accelerate their commercialization in Canada.

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 contributions.

6. To whom and how the subsidy is provided

The contribution is provided to CANARIE Inc., which in turn provides assistance to ultimate recipients, which are any individual, partnership, limited partnership, joint venture, syndicate, sole proprietorship, company or corporation, with or without share capital, unincorporated associations, consortia, Canadian university, college or hospital or other entity with a presence 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 \$20.4 million in FY 2018/19 and \$35.9 million in FY 2019/20.

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

The program was established in 1993 and funding is provided until March 31, 2024.

### **1.8 Community Futures Program – Atlantic Provinces**

1. Title of the subsidy programme

Community Futures Program (CFP).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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.

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 and to provide small businesses with loans of up to \$150,000 on commercial lending 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 \$15,465,382 in FY 2018/19 and \$13,224,293 in FY 2019/20.

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

The program began in 1986 and is ongoing.

### **1.9 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 2018/19 and 2019/20.

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.

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.

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

The program disbursed \$8,360,008 in FY 2018/19 and \$8,360,008 in FY 2019/20.

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

The program was established in 1986 and is ongoing.

### **1.10 Community Futures Program – Québec**

1. Title of the subsidy programme

Community Futures Program (CFP).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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. As part of this delivery, CFDCs provide small business loans that do not normally exceed \$150,000 on commercial lending terms from their locally-owned and -controlled investment funds. The CFP also financially supports the CFDC Quebec Network of CFDCs/BDCs, a not-for-profit organization, to cover operating costs for the coordination of CFDCs and BDCs in Quebec. As part of this delivery, this Quebec 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.

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

The program disbursed \$28,374,194 in FY 2018/19 and \$33,289,621 in FY 2019/20.

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

The program was established in 1986 and is ongoing.

**1.11 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 2018/19 and 2019/20.

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. As part of this delivery, CFDCs provide small business loans of up to \$150,000 on commercial lending terms from their locally owned and controlled investment funds.

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

The program disbursed \$11,285,992 in FY 2018/19 and \$11,285,992 in FY 2019/20.

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

The program was established in 1985 and is ongoing.

### **1.12 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 2018/19 and 2019/20.

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 four 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. In addition,

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with contributions previously provided by Western Economic Diversification, the CFDCs continue to provide 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 \$30,193,278 in FY 2018/19 and \$28,216,989 in FY 2019/20.

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 Connect to Innovate**

1. Title of the subsidy programme

Connect to Innovate.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 \$68,230,221 in 2018/19 and \$90,960,024 in FY 2019/20.



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 2023.

**1.14 Eastern Ontario Development Program**

1. Title of the subsidy programme

Eastern Ontario Development Program (EODP).

2. Period covered by the notification

This notification covers FY 2018/19.

3. Policy objective and/or purpose of the subsidy

The EODP advances economic development in rural eastern Ontario and promotes the growth of new and existing businesses in rural communities.

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.)

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

6. To whom and how the subsidy is provided

Eligible applicants include the 15 Community Futures Development Corporations (CFDCs) located in Eastern Ontario and the Eastern Ontario CFDC Network. Eligible participants, including not-for-profit organizations (e.g. municipalities and municipal organizations, corporations, community economic development organizations), commercial enterprises (including individuals, corporations, partnerships, cooperatives, or trusts), and Aboriginal organizations, can apply to the CFDCs for funding. Funding to commercial enterprises cannot exceed \$100,000.

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

The program disbursed \$9.6 million in FY 2018/19.

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

The program was established in 2004. In 2014 it was renewed for a five-year period, and ended on March 31, 2019.

**1.15 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 2018/19 and 2019/20.

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 \$800,000 in FY 2018/19 and \$863,000 in FY 2019/20.

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

The program was established in 2008 and is ongoing.

**1.16 Economic Development Initiative – Southern Ontario**1. Title of the subsidy programme

Economic Development Initiative (EDI).

2. Period covered by the notification

The notification covers FY 2018/19. As of 2019/20, the initiative is captured under the Southern Ontario Prosperity Program

3. Policy objective and/or purpose of the subsidy

The EDI supports the economic development of official language minority communities (OLMC). EDI supports projects that strengthen innovation, entrepreneurship, partnerships, and diversification of economic activities in an OLMC.

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.)

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

6. To whom and how the subsidy is provided

Eligible recipients are normally Francophone or bilingual organizations located in southern Ontario that provide programs or services in French to the Francophone community looking to undertake projects to support business and economic development activities that encourage sustainable growth in southern Ontario's Francophone communities in the priority areas of Economic Development and Diversification, Strategic Community Economic Planning and Business and Economic Development.

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

The program disbursed \$800,000 in FY 2018/19. As of 2019/20, the EDI is captured under the Southern Ontario Prosperity Program.

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

The EDI was established in 2008 and is ongoing.

### **1.17 Genome Canada**

1. Title of the subsidy programme

Genome Canada.

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to build genomics research capacity in Canada and position Canadian researchers for global leadership. Genome Canada provides funding to six regional Genome Centres across the country. Together with these six Genome Centres, and other partners, Genome Canada supports large-scale research projects in key selected areas such as health, agriculture, fisheries and aquaculture, forestry, mining, energy and the environment. It also supports technology platforms and translation of genomics discoveries into applications. In addition, Genome Canada is active in addressing public concerns and increasing public awareness about genomics research, including ethical, environmental, economic, legal and social issues related to genomics.

4. Legislation under which it is granted

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

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

Assistance is in the form of non-repayable contributions.

6. To whom and how the subsidy is provided

The initial recipient is Genome Canada, which provides assistance to ultimate recipients through six regional Genome Centres. Ultimate recipients are universities, research hospitals and not-for-profit research organizations in Canada that undertake research in genomics.

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

The program disbursed \$68.7 million in FY 2018/19 and \$71.8 million in FY 2019/20.

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

The program was established in 2000 and funding is provided until March 31, 2024.

**1.18 Innovation Superclusters Initiative**

1. Title of the subsidy programme

Innovation Superclusters Initiative.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to support the acceleration of world-leading innovation superclusters 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. Contributions shall not exceed \$300 million per supercluster entity.

6. To whom and how the subsidy is provided

Eligible recipients are incorporated not-for-profit organisations, known as supercluster entities, which are industry-led consortia that include firms of all sizes (e.g., start-ups, small and medium-sized enterprises, large firms) as well as other innovation ecosystem players (e.g., academic and post-secondary institutions, not-for-profit organizations, etc.).

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

The program disbursed \$5,576,368 in FY 2018/19 and \$98,531,529 in FY 2019/20.

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 2023.

**1.19 Innovative Communities Fund**

1. Title of the subsidy programme

The Innovative Communities Fund (ICF).

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

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.

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.

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

The program disbursed \$32,842,332 in FY 2018/19 and \$35,357,013 in FY 2019/20.

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

The program began in July 2005 and remains ongoing.

## **1.20 National Research Council Collaborative Science, Technology and Innovation Program**

1. Title of the subsidy programme

National Research Council, Collaborative Science, Technology and Innovation Program (NRC-CSTIP).

2. Period covered by the notification

The notification covers FY 2018/2019 and 2019/2020.

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 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.

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6. To whom and how the subsidy is provided

Eligible recipients include Canadian and international SMEs (firms with fewer than 500 employees), academia, not-for-profits and indigenous governments and organizations. 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 \$9,102,207 in FY 2018/2019 and \$13,610,191 in FY2019/2020.

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

The program was initiated in 2018 and is ongoing. Projects typically 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.

### **1.21 National Research Council Industrial Research Assistance Program**

1. Title of the subsidy programme

National Research Council Industrial Research Assistance Program (NRC IRAP).

2. Period covered by the notification

The notification covers FY 2018/2019 and 2019/2020.

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 research and development 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. Starting in 2014, NRC IRAP also delivered the time-limited Canada Accelerator and Incubator Program (CAIP), which sunset in 2018-2019.

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NRC IRAP delivers the Canadian International Innovation Program (CIIP). 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 \$293,886,824 in FY 2018/2019 (includes CAIP expenditures of \$17,966,192 and ISC of \$449,820) and \$335,694,760 in FY 2019/2020 (includes ISC of \$291,000). Total contribution expenditures on behalf of Global Affairs Canada were \$14,373,918 in FY 2018/2019 and \$28,414,165 in FY 2019-2020.

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

The program was initiated in 1965 and is ongoing.

## **1.22 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 2018/19 and 2019/20.

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 2018/19 and FY 2019/20 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.

### **1.23 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 2018/19 and 2019/20.

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

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, small and medium-sized enterprises, not-for-profit organizations, and other community groups, including First Nations communities.

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

The program disbursed \$38,440,00 in FY 2018/19 and \$28,939,411 in FY 2019/20.

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

The program was established in 1987 and is ongoing.

### **1.24 Québec Economic Development Program**

1. Title of the subsidy programme

Québec Economic Development Program (QEDP).



2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The scope of the QEDP was modified in 2018 after the creation of the Regional Economic Growth through Innovation Program (REGI). Since 2018, the QEDP objective has focused 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 under this program takes the form of contributions (repayable or not) and grants. 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 small and medium-sized enterprises, 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 \$ 187,877,938 in FY 2018/19 and \$60,488,211 in FY 2019/20.

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

The program was established in 2012 and modified in 2018.

### **1.25 Regional Economic Growth through Innovation - Southern Ontario**

1. Title of the subsidy programme

The Regional Economic Growth Through Innovation Program (REGI).

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

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 small and medium-sized enterprises (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.

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

The program disbursed \$20,965,906 in FY 2018/19 and \$141,515,351 in FY 2019/20.

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

The program was established in 2018 and is ongoing.

### **1.26 Regional Economic Growth through Innovation - Atlantic Canada**

1. Title of the subsidy programme

Regional Economic Growth through Innovation (REGI).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 small and medium-sized enterprises and women entrepreneurs and other underrepresented groups, and assist the enhancement of regional industrial and technology clusters and regional innovation ecosystems.

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.

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

Assistance is provided on the basis of a percentage of eligible costs up to 50% for capital costs and 75% for all other eligible costs. ACOA disbursed \$10,630,075 in FY 2018/19 and \$84,680,384 in FY 2019/20.

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

REGI was established in October 2018 and is ongoing.

### **1.27 Regional Economic Growth through Innovation – Northern Ontario**

1. Title of the subsidy programme

Regional Economic Growth through Innovation (REGI).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 small and medium-sized enterprises (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.

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.

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

The program disbursed \$1,741,951 in FY 2018-19 and \$13,753,483 in FY 2019-20.

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

The program was established in October 2018 and commenced disbursing funds on April 1, 2019.

### **1.28 Regional Economic Growth Through Innovation Program – Northern Territories**

1. Title of the subsidy programme

The Regional Economic Growth Through Innovation Program (REGI).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 small and medium-sized enterprises (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 *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

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

The Canadian Northern Economic Development Agency allocated \$420,420 annually in FY 2018/19 and FY 2019/20 for REGI.

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

The program was established in 2018 and is ongoing

### **1.29 Regional Economic Growth through Innovation Program – Quebec**

1. Title of the subsidy programme

Regional Economic Growth through Innovation (REGI).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 small and medium-sized enterprises (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 under this program takes the form of contributions (repayable or non-repayable) and grants. 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.

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

The program disbursed \$33,602,708 in FY 2018/19 and \$185,059,793 in FY 2019/20.

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

The program was established in 2018.

### **1.30 Regional Economic Growth Through Innovation Program – Western Canada**

1. Title of the subsidy programme

The Regional Economic Growth Through Innovation Program (REGI).

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

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 small and medium-sized enterprises (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 \$2,114,950 in FY 2018/19 and \$116,068,924 in FY 2019/20.

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

The program was established in 2018 and is ongoing.

### **1.31 Regional Economic Growth through Innovation Steel and Aluminium Initiative**

1. Title of the subsidy programme

Regional Economic Growth through Innovation Steel and Aluminium Initiative (REGI Steel and Aluminium Initiative).

2. Period covered by the notification

The notification covers FY 2019/20.

3. Policy objective and/or purpose of the subsidy

This initiative seeks to help bolster the productivity of SMEs operating within the Canadian steel and aluminium supply chain through investments in innovate projects, such as the adoption of innovative technologies and processes. The initiative was delivered through the Regional Economic Growth through Innovation program.

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 will be non-repayable contributions.

6. To whom and how the subsidy is provided

This initiative provides targeted assistance to SMEs businesses in the steel and aluminium manufacturing industry in the Atlantic region.

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

Assistance is provided on the basis of percentage of eligible costs at the rate of 45%. ACOA disbursed \$6,901,914 FY 2019/20.

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

The REGI Steel and Aluminium Initiative was established in February 2019 and ended on March 31, 2020.

### **1.32 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 2018/19 and 2019/20.

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 small and medium-sized enterprises.

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

The program disbursed \$133,286,684 in FY 2018/19 and \$79,698,447 in FY 2019/20.

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.

### **1.33 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 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The objective of SADI is to advance and support government initiatives by contributing strategically to research and development (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 \$101,788,783 in FY 2018/19 and \$13,417,833 in FY 2019/20.

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.

### **1.34 Strategic Investments in Northern Economic Development and the Inclusive Diversification and Economic Advancement in the North Programs**

1. Title of the subsidy programme

Strategic Investments in Northern Economic Development (SINED) and the Inclusive Diversification and Economic Advancement in the North (IDEANorth) Programs.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The SINED program was designed to strengthen key economic sectors in the territories. Investments in regional development support projects that increase northern economic growth and diversification; supports innovation and capacity development; and create jobs for Indigenous and non-Indigenous Northerners. In 2019/20, the SINED program was replaced by the new IDEANorth program. IDEANorth builds on SINED to better align, advance, encourage and support broader economic opportunities, as well as specific economic and business needs of each territory. 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 business associations, economic development organizations, territorial and municipal governments, and small and medium-sized enterprises. SINED and IDEANorth funding is delivered on a project-by-project basis across 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 \$18.2 million annually in FY 2018/19 and FY 2019/20 for SINED. The Agency allocated \$26.2 million in FY 2019/20 for IDEANorth, \$18.2 million of which is ongoing.

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

SINED was created in 2004. It was renewed in May 2018 with access to funding until March 2020, and Budget 2019 approved expansion of SINED into an enhanced program, IDEANorth, starting in 2019/20.

### **1.35 Technology Demonstration Program**

1. Title of the subsidy programme

Technology Demonstration Program (TDP).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 \$40,804,614 in FY 2018/19 and \$34,128,816 in FY 2019/20.

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.

### **1.36 Western Diversification Program**

1. Title of the subsidy programme

Western Diversification Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 small and medium-sized enterprises 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 \$163,194,046 in FY 2018/19, and \$112,932,024 in FY 2019/20.

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

The program was established in December 1987 and is ongoing.

### **1.37 Women Entrepreneurship Strategy – Atlantic Canada**

1. Title of the subsidy programme

Women Entrepreneurship Strategy (WES).

2. Period covered by the notification

The notification covers FY2019/20.

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 will help 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 \$2,817,936 in FY 2019/20.

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

The program was established in October 2018 and the WES (Entrepreneurship) will end in March 31, 2021 and the WES (Ecosystem) will end March 31, 2023.

### **1.38 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 2018/19 and FY 2019/20.

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 \$0 in FY 2018-19 and \$1,511,540 in FY 2019-20.

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.

### **1.39 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 2018/19 and FY 2019/20.

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 \$0 in FY 2018-19 and \$603,207 in FY 2019-20.

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.

#### **1.40 Women's Enterprise Initiative – Western Canada**

1. Title of the subsidy programme

Women's Enterprise Initiative (WEI).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 4 provincial WECs, one each in British Columbia, 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 \$4,225,000 in FY 2018/19, and \$3,900,000 in FY 2019/20.

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 2018 Canada - British Columbia Wildfires Recovery Initiative

1. Title of the subsidy programme

2018 Canada-British Columbia Wildfires Recovery Initiative

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The objective of this initiative was to provide assistance to agricultural producers faced with extraordinary costs associated with the 2018 wildfires.

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 Wildfires Recovery Initiative, developed under the federal-provincial-territorial AgriRecovery framework, provided eligible producers (i.e., Livestock, Perennial Crops and Bees, and Industry Organizations) with a reimbursement as a result of extraordinary costs associated with the wildfires. Coverage included bee hives lost to fire, extraordinary bee mortality, private fencing, specialized facilities rental, irrigation system and perennial crop production infrastructure repair, replanting of tame perennial crops, industry organization extraordinary costs (e.g., wages, travel, other operating costs), extraordinary livestock feeding, breeding livestock mortality, livestock fencing, and veterinary costs. Subject to program Terms and Conditions, the program will provide financial assistance to an Eligible Applicant based on the following Payment criteria:

- Industry Organization Extraordinary Costs: 70% of the extraordinary costs (i.e., pay wages, travel or other operating cost to aid in the response or recovery).
- Hives Lost to Fire: Where fire has destroyed owned hives and their associated colonies, a payment of \$350 will be made for each hive and colony replaced.
- Extraordinary Bee Mortality: Where colony mortality exceeds 30%, a payment of \$175 will be made per colony in excess of the 30% loss the Eligible Applicant has replaced.

- Private Fencing: Payment will be calculated to remove/rebuild livestock exclusion fencing as follows: = (\$4.20 X # of meters of destroyed fencing) – Applicable Third Party Loss Payments (e.g. Insurance, BC Wildfire Service).
  - Specialized Facilities Rental: Payment equal to 70% of the receipted costs for the alternate facility rental, and the additional transportation costs to move plants.
  - Irrigation System and Perennial Crop Production Infrastructure Repair: Payment equal to 70% of the receipted costs for parts and/or labour required for repair.
  - Replanting of Tame Perennial Crops: Payment will = (\$119 X # Fire killed acres of tame perennial forage) – Applicable Insurance Loss Payments (e.g. Insurance, BC Wildfire Service).
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2018/19, 25 payments were made under this initiative.

<b>Fiscal Year</b>	<b>Total Federal Contribution (\$)</b>	<b>Average Per Producer (\$)</b>
2018/19	\$894,000	\$35,760

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

The program was established in 2018, and remains open through FY 2020/21.

## **2.2 2018 Canada - Prince Edward Island Fall Harvest Recovery Initiative**

1. Title of the subsidy programme

2018 Canada- Prince Edward Island Fall Harvest Recovery Initiative.

2. Period covered by the notification

The notification covers FY 2018-19.

3. Policy objective and/or purpose of the subsidy

The objective of this initiative was to provide assistance to agricultural producers (i.e., potatoes and other vegetable crops) faced with extraordinary costs related to excess moisture and cold temperatures during the 2018 fall harvest.

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- Prince Edward Island Fall Harvest Recovery Initiative, developed under the federal-provincial-territorial AgriRecovery framework, provided eligible producers (i.e., potatoes, other vegetable crops) with financial assistance to help recover from the extraordinary costs associated with excessive moisture and cold temperatures during the 2018 fall harvest. The program provided financial assistance to producers for extraordinary harvest recovery costs, additional field work expenses and storage/recovery costs. Subject to the program Terms and Conditions, the

program provided financial assistance to an eligible applicant based on the following payment criteria:

- Harvest Recovery Expenses: A Payment of up to \$85 per harvested acre of an eligible crop(s) for the extraordinary costs related to harvest activities.
  - Extraordinary Fieldwork Expenses: Payment of up to \$35 per seeded acre of an eligible crop(s) for the extraordinary costs associated with the fieldwork necessary to destroy acres of unharvested eligible crop(s) and to address the compaction and trenching in harvested acres.
  - Grading and Storage Recovery: A payment of up to \$65 per harvested acre of an eligible crop(s) for the extraordinary costs associated with grading, packing, washing and drying the fall crop as well as additional washing, disinfection, and disposal costs associated with storage.
7. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

During FY 2018/19, 227 payments were made under this initiative.

<b>Fiscal Year</b>	<b>Total Federal Contribution (\$)</b>	<b>Average Per Producer (\$)</b>
2019/20	\$9,198,725	\$40,523

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

The program was established in 2018, and only operated in FY 2018/19.

### **2.3 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 2019/20.

3. Policy objective and/or purpose of the subsidy

The objective of the initiative is 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. 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 2019/20, 20 payments were made under this initiative.

<b>Fiscal Year</b>	<b>Total Federal Contribution (\$)</b>	<b>Average Per Producer (\$)</b>
2019/20	\$225,000	\$11,250

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

The program was established in 2018, and only operated in FY 2019/20.

#### **2.4 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 2019/20.

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. 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 was 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 2019/20, 9,959 producers participated in the initiative.

<b>Fiscal Year</b>	<b>Total Federal Contribution (\$)</b>	<b>Average Per Producer (\$)</b>
2019/20	\$338,634,953	\$34,003

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

The program was established in 2018, and only operated in FY 2019/20.

**2.5 Dairy Farm Investment Program**

Dairy Farm Investment Program (DFIP).

The notification covers FY 2018/19 and 2019/20.

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 anticipated impacts from the CETA. The program ends on March 31, 2022.

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

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

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.

During FY 2018/19, 1,208 producers participated in the initiative. During FY 2019/20, 509 producers participated in the initiative.

<b>Fiscal Year</b>	<b>Total Federal Contribution (\$)</b>	<b>Average Per Producer (\$)</b>
2018/19	\$61,852,928	\$51,203
2019/20	\$61,686,884	\$121,192

8. The program was established in 2017 and is ongoing.

**2.6 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 2018/19 and 2019/20.

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. 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.

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

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 2018/19, there were 43 recipients who received funding and in FY 2019/20, 46 recipients received funding. Note that among the total 89 recipients, 15 received funding in both FY 2018/19 and 2019/20.

<b>Fiscal Year</b>	<b>Total Federal Contribution (\$)</b>	<b>Average Per Recipient (\$)</b>
2018/19	\$32,537,244	\$756,680
2019/20	\$21,542,428	\$468,314

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

The program was established in 2017 and is ongoing.

## **2.7 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 2019/20.

3. Policy objective and/or purpose of the subsidy

The IAFSI, is a five-year (2018-19 to 2022-23), up to \$8.5M, initiative with support from Indigenous Services Canada (ISC) through the federal Strategic Partnership Initiative. The ISC funds \$6M of the initiative and Agriculture and Agri-food Canada (AAFC) contributes the remaining \$2.5M.

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. 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. 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.

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

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.

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. The eligible costs categories under the Initiative include administration, salaries and benefits, capital assets and costs related to the planning and design of infrastructure, contracted services, travel, and other direct project costs.

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

For Fiscal Year 2018/19, the overall program payment was \$172,555 for 2 recipients, all funded by ISC. For Fiscal Year 2019/20, the overall program payment was \$509,055 for 8 recipients, with ISC funding \$497,037 and AAFC funding \$12,018.

Fiscal Year	Total Federal Contribution (\$)	Average Per Applicant (\$)
2018/19	\$172,555	\$86,278
2019/20	\$509,055	\$63,632

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

The program was established in 2018, and operated in FY 2018/19 and 2019/20.

### 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 2018/19 and 2019/20.

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 \$13,707,508 in FY 2018/19 and \$26,072,336 in FY 2019/20. Provincial amounts reported separately.

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 Initiative**

1. Title of the subsidy programme

Atlantic Integrated Commercial Fisheries Initiative (AICFI).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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. As a result of recent program renewal efforts, 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 \$9,592,700 in FY 2018/19 and \$11,721,797 in FY 2019/20.

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 Fund**

1. Title of the subsidy programme

British Columbia Salmon Restoration and Innovation Fund (BCSRIF).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 nil in FY 2018/19 and \$6,489,413 in FY 2019/20.

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

The program began in March 2019 and ends March 2024.

### 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 2018/19 and 2019/20.

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 nil in FY 2018/19 and \$42,845,938 in FY 2019/20.



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

Contributions to support negotiated Reconciliation Agreements began in 2019/20 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 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The FACTAP is a \$20 million financial contribution program spread over four-years (2017-2021) 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 \$4,085,443 in FY 2018/19 and \$5,764,311 in FY 2019/20.

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

The program began in 2017 and ends March 31, 2021.

**3.6 Ice Assistance Emergency Program**1. Title of the subsidy programme

Ice Assistance Emergency Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The program provides short-term financial assistance to fishers in eligible areas of Newfoundland and Labrador and Québec who are facing economic hardship due to unseasonably severe ice conditions.

4. Legislation under which it is granted

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

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

The program provides grant payments to eligible fishers in affected areas.

6. To whom and how the subsidy is provided

Eligible recipients are licenced/registered fishers in an area affected by severe ice conditions.

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 nil in FY 2018/19 and \$383,080 in FY 2019/20.

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

The program began in 2017 and is accessed on a limited, as needed basis.

### **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 2018/19 and 2019/20.

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. As a result of recent program renewal efforts, 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 \$2,651,000 in FY 2018/19 and \$2,735,848 in FY 2019/20.

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 Initiative**

1. Title of the subsidy programme

Pacific Integrated Commercial Fisheries Initiative (PICFI).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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. To whom and how the subsidy is provided

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. As a result of recent program renewal efforts, 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. Subsidy per unit, or in cases where this is not possible, total amount or annual amount budgeted for that subsidy

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 \$19,157,520 in FY 2018/19 and \$18,423,942 in FY 2019/20.

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

The program began in 2007 and is ongoing.

### 3.9 Quebec Fisheries Fund

1. Title of the subsidy programme

Quebec Fisheries Fund (QFF).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The fund aims to help Canada's Quebec-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 Quebec-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 Quebec 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 Quebec 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 nil in FY 2018/19 and \$466,110 in FY 2019/20.

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 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 2018/19 and 2019/20.

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 2018/19 was \$96,836,155.09 and in FY 2019/20 was \$69,129,199.42.

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.

### 4.2 Energy Innovation Program

1. Title of the subsidy programme

Energy Innovation Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 conditionally repayable contributions for demonstration projects; R&D and RSA 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 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 \$26,241,587 in FY 2018/19 and \$20,750,994 in FY 2019/20.

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

The program was established in 2016 and is ongoing.

#### **4.3 Forest Innovation Program**

1. Title of the subsidy programme

Forest Innovation Program (FIP).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 FPIInnovations. 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 million in FY 2018/19 and \$30 million in FY 2019/20.8.

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

This program was created on April 1, 2012 and is set to expire on March 31, 2023. The program was extended by \$91.8 million (2020/2021-\$30.6M, 2021/2022-\$30.6M and 2022/2023-\$30.6M) over three years, starting in 2020 through to 2023.

#### **4.4 Green Infrastructure: Electric Vehicle Infrastructure Demonstrations Program**

1. Title of the subsidy programme

Electric Vehicle Infrastructure Demonstrations Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The objective of this program is to support demonstrations of next-generation and innovative electric vehicle charging infrastructure in Canada. The program will undertake Front End Engineering Design studies and demonstrations to reduce the costs, understand the impacts and address potential barriers for the deployment of charging infrastructure for electric vehicles.

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 conditionally 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 \$4,577,523 in FY 2018/19 and \$10,083,420 in FY 2019/20.

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, 2024.

#### **4.5 Investments in Forest Industry Transformation Program**

1. Title of the subsidy programme

Investments in Forest Industry Transformation Program (IFIT).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 \$22,472,500 in FY 2018/19 and \$27,527,500 in FY 2019/20.

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

The program was launched on August 2, 2010 and is set to expire on March 31, 2023. The program was extended for \$82.9 million over three years starting in 2020 through to 2023 (27.625M/year).

#### **4.6 Oil Spill Response Science**

1. Title of the subsidy programme

Oil Spill Response Science Program.



2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The objective of this program is to support research, development and demonstration on new and improved technologies and processes to more effectively recover heavy oil products spilled in marine environments.

4. Legislation under which it is granted

Funding for this program was provided 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 conditionally repayable contributions for research and development projects.

6. To whom and how the subsidy is provided

Eligible recipients are legal entities validly incorporated or registered in Canada, including academia, industry-related organisations, not-for-profit organisations, provinces and territories, and aboriginal organisations and groups.

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 \$2,973,351 in FY 2018/19.

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

The program began on November 7, 2016 and ended on March 31, 2020 (with funding ending March 31, 2019).

#### **4.7 Clean Energy for Rural and Remote Communities (CERRC) Program**

1. Title of the subsidy programme

Clean Energy for Rural and Remote Communities Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 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 owners 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 contributions were \$12,484,867.93 in FY 2018/19 and \$32,489,276.29 in FY 2019/20.

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

The program was established in 2018 and will end in 2026.

#### **4.8 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 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The objective of the Smart Grid Program is to target technologies that will improve asset utilization, increase renewable generation penetration and increase the reliability, resiliency, efficiency and flexibility of the power grid while maintaining cyber security and reducing greenhouse gas emissions (GHG).

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 2018/19 and FY 2019/20 was \$22.5M and \$15.5M respectively.

#### **4.9 Emerging Renewable Power Program (ERPP)**

1. Title of the subsidy programme

The Emerging Renewable Power Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 non-repayable 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% 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 in FY 2018/19 and FY 2019/20 was \$16.3M and \$44.6M respectively. The 5 year Program was launched in 2018. The Program was originally to be implemented over 5 years however due to the challenges of the emerging projects and covid19 delays, in November 2020 the Program was extended 3 years to FY 2025/26.

#### 4.10 Impact Canada Initiative Clean Technology Challenges

1. Title of the subsidy programme

Impact Canada Initiative Clean Technology Challenges.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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

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 contributions were \$3,422,866 in FY 2018/19 and \$16,006,615 in FY 2019/20.

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

The program started on October 5, 2017 and does not have a fixed end date.

#### **4.11 Clean Growth Program**

1. Title of the subsidy programme

Clean Growth Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Clean Growth Program supports clean technology research, development (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.)

Program has conditionally repayable contributions for demonstration projects; R&D activities 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 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 \$22,705,509 in FY 2018/19 and \$37,381,791 in FY 2019/20.

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

The program started on April 1, 2018 and is expected to end March 31, 2022.

#### **4.12 Energy Efficiency**

1. Title of the subsidy programme

Energy Efficiency.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 and residential building sector performance, 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 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 \$5,225,910 in FY 2018/19 and \$12,690,667 in FY 2019/20.

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

The program started on April 1, 2017 and is ongoing.

#### **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 2018/19 and FY 2019/20.

3. Policy objective and/or purpose of the subsidy

The program provides financial assistance to Canadian publishers to support authors through the publishing of Canadian trade titles that make a significant contribution to the development of Canadian literature.

4. Legislation under which it is granted

The Canada Council, which is an independent, arm's length organization created by the Parliament of Canada in 1957 to foster and promote the arts, administers the Writing and Publishing Section.

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 operating funding (over 4 years) to publishers under the Literary Publishers component. Applicants for this support are expected to meet the published criteria for a publisher in Canada. Under the Literary Publishing Project grant component, project grants are intended to assist publishing houses that meet the basic criteria for a publisher (but do not receive funding from the Literary Publishers component) to support publishing activities in the form of annual projects. Foreign publishers can apply to the translation component of Arts Abroad Program of the Canada Council.

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

In FY 2018/19, the Literary Publishers component provided \$11,832,083 to 184 publishers to support their core operations. In addition, the Literary Project grants component provided \$368,200 to 18 other publishers to support projects. In FY 2019/20, the Literary Publishers component provided \$12,751,627 to 183 publishers to support their core operations. In addition, the Literary Project grants component provided \$272,600 to 12 other publishers to support projects.

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

Since 2017/18, the program no longer exists. Instead, funding is allocated to activities that promote professional development, career development and the promotion of Canadian literary writers through the Literary Publishers and the Literary Publishing Projects components of the Supporting Artistic Practice Program.

## 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 2018/19 and 2019/20.

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.

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

The program provided \$36,882,723 in FY 2018/19 and \$40,582,355 in FY 2019/20.

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

The program was established in 1979.

### 5.3 Canada Periodical Fund

1. Title of the subsidy programme

Canada Periodical Fund.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 paid and request magazine publishers, paid non-daily newspaper publishers, and not-for-profit magazine and non-daily newspaper organizations. The program has three 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.



- 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.
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 internal departmental reallocations in 2019 and 2020. This program disbursed \$75,381,857 in FY 2018/2019 and \$75,081,732 in FY 2019/2020

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

The Canada Periodical Fund began in 2010/11 and has no termination date.

## PROVINCIAL PROGRAMS

### 6 BRITISH COLUMBIA (BC)

#### 6.1 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 2018/19 and FY 2019/20.

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 \$12 million in FY 2018/19 and \$38 million in FY 2019/20.

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.

## **6.2 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 2018/19 and FY 2019/20.

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 \$10 million in FY 2018/19 and \$20 million in FY 2019/20.

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.

## **6.3 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 2018/19 and FY 2019/20.

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, 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 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. (for Specialized Business Planning), and Primary Agriculture and/or Seafood Producers (aquaculture and commercial fisheries), Agriculture, Food and Beverage, and/or Seafood Processors (for COVID-19/Disaster Recovery Business Planning).

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

This program disbursed \$76,950 in FY 2018/19 and \$79,500 in FY 2019/20.

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

The program started in FY 2018/19 and is ongoing.

#### **6.4 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 2018/19 and FY 2019/20.

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 \$1,706,733.04 in FY 2018/19 and \$2,167,294.57 in FY 2019/20.

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 2) and is ongoing.

### 6.5 Greenhouse Carbon Tax Relief Grant

1. Title of the subsidy programme

Greenhouse Carbon Tax Relief Grant.

2. Title of the subsidy programme

This notification covers FY 2018/19 and FY 2019/20.

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 \$8,108,341.34 in FY 2018/19 and \$8,164,631.05 in FY 2019/20.

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.

## **6.6 Orchard Replant/Tree Fruit Competitiveness Program**

1. Title of the subsidy programme

Tree Fruit Competitiveness Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

This assistance invests in enhanced competitiveness initiatives through infrastructure, innovation, marketing, and research.

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

Funding is directed to the BC apple and tree fruit 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 \$0 in FY 2018/19 and \$0 in FY 2019/20.

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

The assistance was first provided in 2012 as the Orchard Replant Program, which ended March 2015. Tree Fruit Competitiveness launched December 2018 and is ongoing to December 2023.

## **7 MANITOBA**

### **7.1 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 2018/19 and 2019/20.

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 *Fisheries Act* by the Freshwater Fish Marketing Corporation, a federal Crown corporation.

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 was \$400,000 for FY 2018/19 and \$400,000 for FY 2019/20.

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

The program was established in 1976 and is ongoing.

## 7.2 Manufacturing Investment Tax Credit

1. Title of the subsidy programme

Manufacturing Investment Tax Credit.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 cost for the 2018/19 fiscal year was ~\$53.1M and for the 2019/20 fiscal year was ~\$55.0M.

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 NEW BRUNSWICK

### 8.1 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 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Department of Agriculture, Aquaculture and Fisheries provides repayable loans and loan guarantees to promote development of the agriculture sector. New entrants, defined as someone who has owned a farm for five years or less, are 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 7 Agriculture Loans and 0 Loan Guarantees totalling \$1,540,600 approved in FY 2018/19 and 5 Agriculture Loans and 1 Loan Guarantee totalling \$1,439,749 approved in FY 2019/20.

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

The program is ongoing.

## **8.2 Aquaculture Loans and Loan Guarantees**

1. Title of the subsidy programme

Aquaculture Loans and Loan Guarantees.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Department of Agriculture, Aquaculture and Fisheries provides repayable loans and loan guarantees to promote development of the aquaculture sector. New entrants, defined as someone who has owned an aquaculture license for five years or less, are eligible for lower interest rates and equity requirements.

Eligible activities include:

- Purchase a new or used vessel
- Undertake activities related to aquaculture
- Purchase an engine or equipment related to aquaculture
- Make major repairs to the hull or engine of a vessel
- 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 no aquaculture loans or loan guarantees approved in FY 2018/19 or 2019/20.

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

The program is ongoing.

### **8.3 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 2018/19 and 2019/20.

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 2018/19 and 2019/20 was \$30,000.

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 \$415,788.03 in FY 2018/19 and \$357,418.34 in FY 2019/20.

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

This program has been offered since 1994 and is ongoing.

#### 8.4 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 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Department of Agriculture, Aquaculture and Fisheries provides repayable loans and loan guarantees to promote development of the fisheries sector. New entrants, defined as someone who has owned a commercial fishing license for five years or less, are 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 7 Fisheries Loans and 0 Loan Guarantees totalling \$1,218,600 approved in FY 2018/19 and 1 Fisheries Loan and 0 Loan Guarantee totalling \$500,000 approved in FY 2019/20.

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

The program is ongoing.

## **8.5 Livestock Incentive Loan Program**

1. Title of the subsidy programme

Livestock Incentive Loan Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Department of Agriculture, Aquaculture and Fisheries may guarantee loans to financial institutions for farmers purchasing and raising livestock.

Both full-time and part-time farmers may apply.

4. Legislation under which it is granted

Authority for the program comes from the *Livestock Incentives Act*.

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

This program provides repayable loan guarantees up to \$75,000.

6. To whom and how the subsidy is provided

To be eligible:

- The business plan must show reasonable chances of viability and must demonstrate that a demand exists for the product(s);
- The applicant must have acceptable agricultural knowledge and business skills, and an acceptable credit history;
- The project must fit with the province's sector strategies (in terms of impact on agricultural land, jobs, sales, markets, etc.);
- Acceptable security must be provided for the proposed financing; and
- The applicant must invest at least 10% equity in the project.

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

There was 1 Livestock Incentive Loan Guarantee totalling \$75,000 approved in FY 2018/19 and 0 Livestock Incentive Loan Guarantees approved in FY 2019/20.

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

The program is ongoing.

## **9 NEWFOUNDLAND AND LABRADOR**

### **9.1 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 2018-19 and 2019-20.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to provide support to Newfoundland and Labrador small and medium-sized businesses with opportunities to increase their productivity. The intent of the program is to support small and medium-sized enterprises 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 year per company. Normally, the contribution level will be based on a maximum of 50% of eligible costs, with businesses identifying their access to the remaining 50% to complete the project, with the exception travel stipends.

6. To whom and how the subsidy is provided

The program is available to small and medium-sized businesses in strategic sectors. Funding is available for productivity improvements, knowledge development, professional technical advice, and/or market development, including advertising and marketing costs in a destination market or for participation in foreign trade missions or trade shows.

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 2018/19 was \$3.2 million. The total BDSP approvals 2019/20 was \$2.6 million.

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

The program was created in 2013 and is ongoing.

## **9.2 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 2018/19 and 2019/20, 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 2018/19 and 2019/20.

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

Funding is in the form of a grant to reimburse a portion of approved expenditures. Multiple grants will not be awarded for the same property in a single year.

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. 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.

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

For 2018/19, 30 grants were paid totalling \$1.415 million. For 2019/20, 23 grants were paid totalling \$1.315 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.

### **9.3 Economic Diversification and Growth Enterprises Program**

1. Title of the subsidy programme

Economic Diversification Growth Enterprises (EDGE) Program.

2. Period covered by the notification

This notification covers the FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The program is designed as an economic development and marketing tool to encourage new business investment in the province. The goal is to help diversify the economy and stimulate private sector job creation in the province.

4. Legislation under which it is granted

The EDGE Program is governed by the Economic Diversification and Growth Enterprises Act (the "EDGE Act"), which was created to promote economic diversification and growth enterprises in the Province of Newfoundland and Labrador.

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

The program is a tax concession.

6. To whom and how the subsidy is provided

The EDGE Program is available to local companies that want to expand, local entrepreneurs who are interested in new business start-ups, national and international companies and investors who wish to establish a new enterprise in the province. To be considered for EDGE status, a company must demonstrate that it is new or expanding business activity:

- o has the potential for new capital investment of at least \$300,000 or incremental sales of at least \$500,000;
- o has the potential to create and to maintain at least ten new permanent jobs in the province;
- o would not take place in the province in the absence of the EDGE incentives, in preference to another location at the time when it is proposed to do so;
- o has a substantial net economic benefit to the province; and
- o if provided EDGE status, would not result in the company having a direct competitive advantage over other businesses already established in the province.

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

The EDGE program provides tax rebates to corporations that have gone through the EDGE consideration process and been granted EDGE status. If a company does not pay income tax, no income tax rebate is provided. In FY 2018/19, \$381,912 was rebated under the EDGE program. For FY 2019/20, the EDGE program did not provide any corporate income tax rebates.

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

The program commenced in December 1994.

**10 NORTHWEST TERRITORIES****10.1 Commercial Fishery Assistance Industry Support Program**1. Title of the subsidy programme

Commercial Fishery Assistance Industry Support.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The purpose of the program is to offset the high freight and production costs associated with operating commercial fisheries in the NWT.

4. Legislation under which it is granted

Funding is provided under the authority of the Department of Industry, Tourism and Investment.

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

Assistance is provided in the form of a contribution.

6. To whom and how the subsidy is provided

Assistance eligibility is restricted to commercial fishermen, holders of commercial fishing licences, and members of the Northwest Territories Fishermen's Federation (NWTFF).

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

Total contributions of \$331,749 were provided in 2018/19 and \$313,023 in 2019/20.

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

The program is ongoing.

### **10.2 Genuine Mackenzie Valley Fur – Fur Price Program**

1. Title of the subsidy programme

Genuine Mackenzie Valley Fur – Fur Price Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Fur Price Program pays all sales commissions and handling fees for fur shipped to auction and related marketing costs.

4. Legislation under which it is granted

Funding is provided under the authority of the Department of Industry, Tourism and Investment (ITI).

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

Assistance is provided in the form of a contribution.

6. To whom and how the subsidy is provided

Service providers must be specialized in marketing of fur sales and marketing to auction houses.

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

In FY 2018/19, ITI provided \$85,000 in contributions. In FY 2019/20, ITI provided \$16,992 in contributions.

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

The program was created in 2009 and is ongoing.

### **10.3 Support for Entrepreneurs and Economic Development Program**

1. Title of the subsidy programme

Support for Entrepreneurs and Economic Development (SEED).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The SEED Policy provides contributions toward starting out in business, improving capacity or skills, and helping small communities to expand their local economy.

4. Legislation under which it is granted

Funding is provided under the authority of the Department of Industry, Tourism and Investment (ITI).

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

Assistance is provided in the form of a contribution.

6. To whom and how the subsidy is provided

All NWT businesses, business associations, band/community councils and individuals are eligible to apply for SEED funding. Specific eligibilities are provided under the individual program elements of the Policy. The maximum amount available per applicant is up to \$25,000 to any one applicant in any fiscal year, depending on program category.

Contributions made under the SEED Policy fall under six program categories:

- Entrepreneur Support
- Sector Support
- Community Economic Development
- Micro Business
- Business Intelligence and Networking
- Strategic Investments

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

In FY 2018/19, ITI provided \$3,955,452 in contributions to 471 individuals, businesses and organizations in the NWT. In FY 2019/20, ITI provided \$3,967,418 in contributions to 430 individuals, businesses and organizations in the NWT.

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

The program was created in 2007 and is ongoing.

#### **10.4 Mining Incentive Program**

1. Title of the subsidy programme

Mining Incentive Program (MIP).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Mining Incentive Program (MIP) provides funding to prospectors and exploration companies who propose new exploration projects or are already carrying out NWT mineral exploration work.



4. Legislation under which it is granted

Funding is provided under the authority of the Department of Industry, Tourism and Investment (ITI).

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

Assistance is provided in the form of a contribution.

6. To whom and how the subsidy is provided

Prospectors may apply for up to \$25,000 in funding. Mineral exploration companies may apply for up to \$200,000 in funding (up to 50 percent of eligible expenses).

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

In FY 2018/19, ITI provided \$965,523 in contributions to 9 prospectors and 8 companies. In FY 2019/20, ITI provided \$981,835 to 12 prospectors and 7 companies.

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

The program is ongoing.

## **11 NOVA SCOTIA**

### **11.1 Co-Operative Education Incentive**

1. Title of the subsidy programme

Co-operative Education Incentive.

2. Period covered by the notification

The notification covers FY 2018/2019 and FY 2019/2020.

3. Policy objective and/or purpose of the subsidy

The Co-op Education Incentive provides wage assistance to organizations that offer career-related work experiences for university and college co-operative students.

4. Legislation under which it is granted

Assistance is provided under the Department of Labour and Advanced Education.

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

Employers can hire a co-op student for a work term of 12-16 weeks. They will receive \$7.50 an hour for the wages they pay the student. The Employers should pay the student at least \$15 per hour, plus vacation pay, for 32.5 to 40 hours of work per week to be eligible for the program.

6. To whom and how the subsidy is provided

A private-sector, government-funded, not-for-profit, or charitable organization, a social enterprise or a municipality are all eligible.

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

The budget was \$3,300,000 in FY 2018/2019 and \$3,300,000 FY 2019/2020.

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

The Co-op program started in 1991.

## **12 NUNAVUT**

### **12.1 Commercial Fisheries Freight Subsidy**

1. Title of the subsidy programme

Commercial Fisheries Freight Subsidy.

2. Period covered by the notification

The notification covers FY 2018-19 and 2019-20.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to support the transportation of fish to allow the fish- processing sector in Nunavut to be competitive in local and southern domestic markets.

4. Legislation under which it is granted

Funding is provided under the authority of Nunavut Department of Environment.

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

Eligibility is restricted to Nunavut based fisheries industry: processors and harvesters.

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

Under this program, a total of \$190,000 is available in total, shared equally among the three Regions of Nunavut.

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

The program is ongoing.

### **12.2 Community Tourism and Cultural Industries Program**

1. Title of the subsidy programme

Community Tourism and Cultural Industries Program.

2. Period covered by the notification

The notification covers FY 2018/2019 and 2019/2020.

3. Policy objective and/or purpose of the subsidy

The purpose of the Community Tourism and Cultural Industries Program is to support community-based tourism or cultural industries projects.

4. Legislation under which it is granted

Funding is provided under the authority of Nunavut *Financial Administration Act*.

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 program provides assistance to tourism businesses (including accommodations, tour operators, etc.), artists and arts organizations.

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

The maximum contribution is \$100,000 and the annual program budget is for 2018-2019 and 2019-2020 is \$1, 264,000.

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

The program is ongoing.

### **12.3 Film, Television and New Media Development Program**

1. Title of the subsidy programme

Film, Television and New Media Development Program.

2. Period covered by the notification

The notification covers F2018-2019 and 2019-2020.

3. Policy objective and/or purpose of the subsidy

The purpose of the Film, Television and New Media Development Program is to foster the development of film, television and digital media in Nunavut, and the participation of Nunavut residents in the industry.

4. Legislation under which it is granted

Funding is provided under the authority of Nunavut *Financial Administration Act*.

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 Nunavut Film, Television and New Media program supports the growth and development of Nunavut's film, television and new media industry. Funding allows for the operation of a film office to promote Nunavut as a destination for film production and to develop opportunities for Nunavummiut

to work in film, television and new media, and for the provision of financial support for film, television and new media productions.

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

Annual budget available for film project grants is under \$1,361,000.

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

The program is ongoing.

#### **12.4 Fisheries Development and Diversification Fund**

1. Title of the subsidy programme

Fisheries Development and Diversification fund.

2. Period covered by the notification

The notification covers FY 2018-19 and 2019-20.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to develop and diversify Nunavut's fishing industry within the overall guiding principles of conservation and sustainability and to identify and develop new fisheries resources that will provide significant economic benefits to the residents of Nunavut.

4. Legislation under which it is granted

Funding is provided under the authority of Nunavut Department of Environment.

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

Assistance is provided in the form of a contribution.

6. To whom and how the subsidy is provided

Eligibility is restricted to: individuals who are residents of Nunavut; incorporated businesses registered as Nunavut Businesses and whose offices are located within Nunavut, Societies registered under the Nunavut Societies Act or not-for-profit corporation registered for the purposes of delivering fisheries related projects in Nunavut; and research and development institutions, regional development groups and government agencies with a mandate to deliver fisheries related projects in Nunavut for the betterment of Nunavut.

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

The program provides a contribution of up to \$100,000 or \$50,000, depending on the type of project. Under this program, a total of \$525,000 is available.

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

The program is ongoing.

## **12.5 Nunavut Business Investment Fund**

1. Title of the subsidy programme

Nunavut Business Investments Fund (NBIF).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The purpose of the (NBIF is to encourage private investment in new or expanding Nunavut businesses as a means of creating new jobs and diversifying the economy.

4. Legislation under which it is granted

Funding is provided under the authority of the Nunavut *Financial Administration Act*.

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

Assistance is provided in the form of a contribution.

6. To whom and how the subsidy is provided

The NBIF provides contributions to Nunavut business ventures in strategic sectors of Nunavut's economy, which complement Debt Financing and/or Equity Investments.

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

The minimum assistance is a \$25,000 contribution and the maximum is \$250,000. Annual program budget is \$1.796 million, shared with a separate program schedule (NEFF) for which businesses are not eligible.

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

The program is ongoing.

## **12.6 Nunavut Economic Foundational Fund**

1. Title of the subsidy programme

Nunavut Economic Foundational Fund (NEFF).

2. Period covered by the notification

The notification covers FY 2018/2019 and 2019/2020.

3. Policy objective and/or purpose of the subsidy

The purpose of the NEFF is to build the foundation of Nunavut's economy through accountable contributions to Nunavut organizations and municipalities.

4. Legislation under which it is granted

Funding is provided under the authority of the Nunavut *Financial Administration Act*.

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

Assistance is provided in the form of a contribution.

6. To whom and how the subsidy is provided

The NEFF provides support to Nunavummiut to participate in Nunavut's economy. The focus of the fund is to target priority areas such as: events, professional development, education and training, and infrastructure which supports economic development.

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

The minimum contribution under this program is \$50,000; the maximum contribution is \$250,000. Annual program budget is \$1,796,000 but this is shared with a separate program schedule (NBIF) for which businesses are eligible.

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

The program is ongoing.

### **12.7 Seal and Fur Program Policy**

1. Title of the subsidy programme

Seal and Fur Program Policy.

2. Period covered by the notification

The notification covers FY 2018-19 and 2019-20.

3. Policy objective and/or purpose of the subsidy

The Seal and Fur Program Policy is a service the government provides to assist harvesters with selling their furs and provides quick upfront payments for seal and fur. The program also supports the arts and crafts community who use locally harvested seal and fur. This encourages the full use of seal and fur, surplus to household use, available from the traditional food hunt.

4. Legislation under which it is granted

Funding is provided under the authority of Nunavut Department of Environment.

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

Assistance is provided in the form of advances for purchase pelts, contributions for approved project proposals and the shipping and processing costs of seal and fur pelts.

6. To whom and how the subsidy is provided

Inuit who are resident in Nunavut are eligible for these subsidies.

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

Under this program, a total of \$894,000 is available. This is distributed as follows:

- a. Fur Assessment and Advance Program-Provides an advance to the harvesters for wild furs. This program also provides a minimum guaranteed payment for foxes. Budget: \$212,000.

- b. Fall Incentive Program – Provides financial support to harvesters of wolf and wolverine in the fall of each year for pelts that are sold in the previous year, whether privately or through the Fur Assessment and Advance Program. Harvesters must provide documentation on the pelts sold through a private buyer. Budget: \$10,000.
- c. Sealskin Purchasing Program – Provides financial compensation to harvesters who supply the Department of Environment with quality seal pelts. Budget: \$522,000.
- d. Dressed Sealskins for Nunavummiut Program – The department encourages the use of Nunavut seal pelts for the value-added seal pelt industry by providing dressed and/or dyed seals pelts to Nunavummiut at cost price to ensure equal and easy access to seal pelts. Fisheries and Sealing pays the shipping costs within Nunavut and to/from the designated marketing agent. Funded internally by Fisheries and Sealing Division.
- e. Seal and Fur Contributions – Provides financial assistance to individuals, organizations, business, or societies who wish to undertake projects and/or activities that support the promotion, advocacy, research, development and diversification of Nunavut's sealing and fur industry. Budget: \$150,000.

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

The program is ongoing.

### **12.8 Small Business Support Program**

1. Title of the subsidy programme

Small Business Support Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The purpose of the Small Business Support Program is to provide assistance to new and existing small businesses through investment in business attraction, retention and expansion.

4. Legislation under which it is granted

Funding is provided under the authority of the Nunavut *Financial Administration Act*.

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

Assistance is provided in the form of a contribution.

6. To whom and how the subsidy is provided

The program provides assistance to Nunavut businesses, small businesses and organizations.

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

Maximum contribution is typically \$25,000, although \$50,000 can be considered in some cases. The annual program budget is \$823,000.

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

The program is ongoing.

### **12.9 Nunavut Mine Training Fund**

1. Title of the subsidy programme

Nunavut Mine Training Fund.

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 program is to maximize the employment opportunities for Nunavummiut from mining and related activities by providing accountable contributions to develop, coordinate, and execute mine training initiatives for Nunavummiut.

4. Legislation under which it is granted

Funding is provided under the authority of Nunavut Department of Economic Development and Transportation.

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

Assistance is provided in the form of a contribution agreement.

6. To whom and how the subsidy is provided

Eligibility is restricted to: training organizations which provide training to prepare trainees for employment in Mineral Exploration, Mine Development, Mineral Extraction or Reclamation.

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

The program provides a maximum contribution of \$200,000 per recipient per year.

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

The program is ongoing.

### **12.10 Nunavut Prospectors Program**

1. Title of the subsidy programme

Nunavut Prospectors Program contribution funding.

2. Period covered by the notification

The notification covers FY 2020/2021.

3. Policy objective and/or purpose of the subsidy

The objective of the program is to support local prospectors and to develop an increased knowledge of mineralized zones through data collection and analysis for enhancing public geoscience. Development of mineral resources provides significant skills training, employment opportunities and economic benefits to the residents of Nunavut.



4. Legislation under which it is granted

Funding is provided under the authority of Nunavut Department of Economic Development and Transportation.

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

Assistance is provided in the form of a contribution agreement.

6. To whom and how the subsidy is provided

Eligibility is restricted to: individuals who are residents of Nunavut, are 18 years of age or older, have successfully completed the Introduction to Prospecting Course (offered by the Department of Economic Development and Transportation) or have demonstrated prior prospecting experience, and hold a valid prospector license issued by CIRNAC.

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

The program provides a contribution of up to \$8,000, depending on the type of project. Under this program, a total of \$150,000 is available per year.

**13 ONTARIO****13.1 Eastern Ontario Development Fund**1. Title of the subsidy programme

Eastern Ontario Development Fund.

2. Legislation under which it is granted

The notification covers FY 2018/19, and 2019/20.

3. Period covered by the notification

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.

6. To whom and how the subsidy is provided

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.

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 \$9,587,965 in 2018/19, and \$8,549,785 in 2019/20.

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.

### **13.2 Emerging Technology Program**

1. Title of the subsidy programme

Emerging Technology Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 \$974,707 in FY 2018/19 and \$754,069 in FY 2019/20.

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 2018/19 and 2019/20 fiscal years.

### **13.3 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 2018/2019 and 2019/20.

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.

The maximum contribution to any one project generally will not exceed 50% of eligible capital costs up to \$1,000,000.

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

Total expenditures were \$155,038 in FY 2018/19 and \$0 in FY 2019/20.

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 2018/19 and 2019/20 fiscal years.

### **13.4 Jobs and Prosperity Fund**

1. Title of the subsidy programme

Jobs and Prosperity Fund.

2. Period covered by the notification

The notification covers FY 2018/19, and 2019/20.

3. Policy objective and/or purpose of the subsidy

The objectives 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 \$191,478,407 in 2018/19, and \$159,339,616 in 2019/20.

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.

### **13.5 Northern Communities Investment Readiness Initiative**

1. Title of the subsidy programme

Northern Communities Investment Readiness Initiative.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The program funds projects that address gaps in general community investment readiness, or that support investment attraction activities identified in the community's investment attraction strategy.

4. Legislation under which it is granted

The program is delivered under the authority of the Ministry of Energy, Northern Development and Mines.

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

Northern Ontario-based communities, First Nations, and economic development corporations are eligible. The private sector is not eligible for the program.

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

Funding for up to 75% of eligible expenses to a maximum of \$10,000 per individual project. Total disbursements were \$292,749 in FY 2018/19 and \$0 in FY 2019/20.

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

The program ended on March 31, 2019.

### **13.6 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 2018/19 and 2019/20.

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 \$7,337,673 in FY 2018/19 and \$3,682,408 in FY 2019/20.

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 ended on September 30, 2020.

### **13.7 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 2018/19 and 2019/20.

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 \$199,706 in FY 2018/19 and \$236,948 in FY 2019/20.

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 ended on September 30, 2020.

### **13.8 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 2018/19 and 2019/20.

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 Energy, Northern Development and Mines.

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 \$117,110,686 in FY 2018/19 and \$113,880,622 in FY 2019/20.

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

The current term of the program, effective April 1, 2017, expires March 31, 2022.

**13.9 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 2018/19 and 2019/20.

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. The total disbursement in 2016/17 was \$1,560,574. Total expenditures were \$1,940,298 in FY 2018/19 and \$1,541,335 in FY 2019/20.

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 ended on September 30, 2020.

**13.10 Northern Innovation Program – Opportunity Assessment**1. Title of the subsidy programme

Northern Innovation Program – Opportunity Assessment.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

This program supports Northern Ontario businesses with identifying opportunities for new technology development.

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 75% of eligible costs to a maximum of \$15,000. There were no expenditures in FY 2018/19 and FY 2019/20.

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 ended on September 30, 2020.



### **13.11 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 2018/19 and 2019/20.

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 \$1,841,254 in FY 2018/19 and \$2,188,548 in FY 2019/20.

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 ended on September 30, 2020.

### **13.12 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 2018/19 and 2019/20.

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 \$20,470,691 in FY 2018/19 and \$16,242,182 in FY 2019/20.

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 ended on September 30, 2020.

### **13.13 Northern Ontario Business Opportunity Program – New Investment Projects**

1. Title of the subsidy programme

Northern Ontario Business Opportunity Program – New Investment Projects.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 \$3,116,793 in FY 2018/19 and \$5,441,940 in FY 2019/20.

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

The program ended on September 30, 2020.

### **13.14 Northern Ontario Business Opportunity Program – Small Business Start-Up Projects**

1. 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 2018/19 and 2019/20.

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 \$3,070,048 in FY 2018/19 and \$2,437,542 in FY 2019/20.

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

The program ended on September 30, 2020.

### **13.15 Northern Ontario Internship Program**

1. Title of the subsidy programme

Northern Ontario Internship Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 \$11,478,161 in FY 2018/19 and \$9,063,755 in FY 2019/20.

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

The program ended on September 30, 2020.

### **13.16 Ontario Book Publishing Tax Credit**

1. Title of the subsidy programme

Ontario Book Publishing Tax Credit (OBPTC).

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

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 2018/19 were \$2,331,111. The total credits committed in FY 2019/20 were \$4,886,900.

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

The program began in May 1997 and is ongoing.

### **13.17 Ontario Creates – Funding Programs**

1. Title of the subsidy programme

Ontario Creates – Funding Programs.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 Heritage, Sport, Tourism and Culture Industries 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 2018/19 was \$21.719 million. Total disbursement in 2019/20 was \$21.993 million.

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

The program began in 2000 and is ongoing.

### **13.18 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 2018/19 and FY 2019/20.

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 2018/19 were \$222,056,971 and the total credits committed in FY 2019/20 were \$262,397,695.

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

The tax credit was introduced in 1996 and is ongoing.

**13.19 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 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The OMF 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 Heritage, Sport, Tourism, and Culture Industries 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 \$15M in total annual allocation in 2018/19, and \$7M in total annual allocation in 2019/20. The total disbursement in 2018/19 was \$14.037 million. The total disbursement in 2019/20 was \$7.267 million.

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

The fund was introduced in 2013 and is ongoing.

**13.20 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 2018/19 and FY 2019/20.

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 2018/19 were \$291,713,490 and the total credits committed in FY 2019/20 were \$326,878,200.

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

The OPSTC was introduced in 1997 and is ongoing.

**13.21 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 2018/19 and FY 2019/20.

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

The estimated cost of the ORTC for the 2018 calendar year is \$6 million. Estimates of cost for subsequent years are not available for the ORTC, which was eliminated as of April 23, 2015. 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 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.

### **13.22 Ontario Sound Recording Tax Credit**

1. Title of the subsidy programme

Ontario Sound Recording Tax Credit (OSRTC).

2. Policy objective and/or purpose of the subsidy

The notification covers FY 2018/19 and FY 2019/20.

3. Period covered by the notification

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 2018/19 were \$58,700 and the total credits committed in FY 2019/20 were \$332,668.

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.

**13.23 Ontario Tax Credit for Manufacturing and Processing**1. Title of the subsidy programme

Ontario Tax Credit for Manufacturing and Processing (OTCMP).

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

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 2018 calendar year is \$290 million, for the 2019 calendar year \$270 million, and \$175 million for the 2020 calendar year. 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.

### **13.24 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 2018/19 and FY 2019/20.

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 2018/19 and FY 2019/20 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.

### **13.25 Southwestern Ontario Development Fund**

1. Title of the subsidy programme

Southwestern Ontario Development Fund.

2. Period covered by the notification

The notification covers FY 2018/19, and 2019/20.

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 \$31,316,052 in 2018/19, and \$24,878,770 in 2019/20.

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.

### **13.26 Strategic Economic Infrastructure Program**

1. Title of the subsidy programme

Strategic Economic Infrastructure Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 \$47,115,411 in FY 2018/19 and \$41,631,555 in FY 2019/20.

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

The program ended on September 30, 2020.

### **13.27 Veterinary Assistance Program**

1. Title of the subsidy programme

Veterinary Assistance Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 Energy, Northern Development and 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

Funding is available to veterinarians and producers 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

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 \$757,157 in FY 2018/19 and \$754,027 in FY 2019/20.

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.

**13.28 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 2018/19 and 2019/20.

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 fell under the authority of the Ministry of Economic Development and Growth in 2016/17 and under the Ministry of Agriculture, Food and Rural Affairs in 2017/18.

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 through the LCBO.

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 2018/19 and 2019/20.

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

The program began in April 2010 and is ongoing.

**13.29 Regional Opportunities Investment Tax Credit**1. Title of the subsidy programme

Regional Opportunities Investment Tax Credit (ROITC).

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

3. Policy objective and/or purpose of the subsidy

The ROITC is a 10% 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

Total credits committed in FY 2018/19 were \$nil (program did not exist) and total credits committed in FY 2019/20 were \$nil (the ROITC was introduced on March 25, 2020).

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

The program began in March 2020 and is ongoing.

### **13.30 Infrastructure and Community Development Program**

1. Title of the subsidy programme

Infrastructure and Community Development Program.

2. Period covered by the notification

This notification covers FY 2018/19 and 2019/20.

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 \$3,009,702 in FY 2018/19 and \$2,580,748 in FY 2019/20.

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 2018/19 and 2019/20 fiscal years.

### **13.31 Northern Ontario Business Opportunity Program – Film and TV Production Projects**

1. 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 2018/19 and 2019/20.

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 \$15,702,771 in FY 2018/19 and \$31,703,250 in FY 2019/20.

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

The program ended on September 30, 2020.

### **13.32 Aboriginal Participation Fund**

1. Title of the subsidy programme

Aboriginal Participation Fund.

2. Period covered by the notification

The notification covers FY 2018-2019 and 2019/20.

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 Energy, Northern Development and 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 \$4,660,763 in FY 2018/2019 and \$3,532,459 in FY 2019/2020.

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.

## **14 PRINCE EDWARD ISLAND (PEI)**

### **14.1 Ignition Fund**

1. Title of the subsidy programme

Ignition Fund.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 small or medium-sized business venture. 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 an award.



6. To whom and how the subsidy is provided

Eligible applicants include entrepreneurs committed to establishing and operating a new small or medium-sized business venture on PEI. 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 program disbursed \$250,000 in FY 2018/19 and \$250,000 in FY 2019/20.

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

The program is ongoing.

**14.2 Professional Services Assistance**1. Title of the subsidy programme

Professional Services Assistance.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Professional Services Assistance program is designed to assist new and existing small and medium-sized PEI businesses with costs associated with hiring a professional for business development services.

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 non-repayable contributions or grants.

6. To whom and how the subsidy is provided

Eligible applicants include entrepreneurs with limited business development experience who require guidance to develop a business/marketing plan or obtain training in management skills. 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 may contribute up to 50% of the cost to engage a professional business consultant to provide business and marketing planning, not to exceed \$1,000 in assistance, or management skills training, not to exceed \$500 in assistance. The program disbursed \$156,026 in FY 2018/19 and \$139,788 in FY 2019/20.

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

The program is ongoing.

### **14.3 Aerospace and Defence Tax Rebate**

1. Title of the subsidy programme

Aerospace and Defence Tax Rebate.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Aerospace and Defence Tax rebate 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 fiscal year. The program disbursed \$4,872,615 in FY 2018/19 and \$10,300,520 in FY 2019/20.

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

The program is ongoing.

### **14.4 Future Farmer Program**

1. Title of the subsidy programme

The Future Farmer Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Future Farmer Program 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 fiscal year. The program disbursed \$291,137 in FY 2018/19 and \$261,475 in FY 2019/20.

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

The program is ongoing.

#### **14.5 Aquaculture Futures Program**

1. Title of the subsidy programme

The Aquaculture Futures Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The Aquaculture Futures Program is designed to facilitate development in the aquaculture industry through stimulation of applied research and development initiatives, strategic planning, business development and industry promotion.

4. Legislation under which it is granted

This program falls under the authority the Department of Fisheries and Communities (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 recognized industry organizations, group of producers or processors, academic institutions or promotional events in the PEI industry.

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

The level of assistance is evaluated on a case by case basis and will normally require an industry or partner contribution in the form of cash or in-kind. The program disbursed \$65,174.63 in FY 2018/19 and \$107,912.95 in FY 2019/20.

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

The program is ongoing.

## **15 QUÉBEC**

### **15.1 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 2018/19 and 2019/20.

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 et de l'Innovation 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 not-for-profit organizations, 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 is ongoing until no later than March 31, 2023.

### **15.2 Assistance Program for the Disposal of Wood Processing Sub-Products from the Côte Nord**

1. Title of the subsidy programme

Assistance Program for the Disposal of Wood Processing Sub-products from the Côte Nord.

2. Period covered by the notification

This notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The purpose of this assistance program is to support industrial projects promoting the disposal of processing sub-products from the Côte Nord by developing them or reducing their production.

4. Legislation under which it is granted

The program is administered by Québec's Ministère des Forêts, de la Faune et des Parcs.

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

The program is aimed at businesses looking to develop wood processing sub-products or to reduce their production.

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

The maximum percentage of eligible expenses varies depending on the work undertaken. The amounts allocated to each type of activity can be added up and the maximum amount of financial assistance granted to a project is \$1,000,000.

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

The program was in effect until March 31, 2020.

### **15.3 BioMed Propulsion Program**

1. Title of the subsidy programme

The purpose of this program is to provide financial support to Québec businesses with strong growth potential in the life sciences sector to help them market their research results, while promoting the involvement of private investors.

2. Period covered by the notification

This notification covers FY 2018/19 and 2019/20.

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 research and development 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 et de l'Innovation, 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, 2020.

#### **15.4 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 2018/19 and 2019/20.

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; and promoting the development of entrepreneurial culture.

4. Legislation under which it is granted

The program is under the responsibility of the Ministère de l'Économie et de l'Innovation 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, a loan guarantee or a non-refundable grant.

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 amount of government assistance provided 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 is ongoing and will be in effect until no later than March 31, 2023.

**15.5 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 2018/19 and 2019/20.

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 et de l'Innovation du Québec, but is administered by Investissement Québec under the Economic Development Fund.

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

Assistance can take the form of a loan, equity investment, loan guarantee or non-refundable grant.

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 amount of government assistance provided 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 will be in effect until March 31, 2023.

**15.6 Economic Diversification Fund for Les Appalaches RCM**

1. Title of the subsidy programme

The purpose of this program is to help businesses undertake projects in the region of Les Appalaches.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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

This is a Ministère de l'Économie et de l'Innovation program, but it is administered by Investissement Québec under 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-repayable 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 amount of government assistance provided 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 will be in effect until March 31, 2023.

### **15.7 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 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

This Financial Aid Program for the Development of Private Woodlots consists of offering financial assistance to forest producers in the planning and implementation of silvicultural treatments on private woodlots. The purpose of these activities is to develop 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 Québec's Ministère des Forêts, de la Faune et des Parcs and management is delegated to regional private woodlot 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 forestry 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 granted 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 remains in effect until March 31, 2022.

**15.8 Forestry Funding Program**1. Title of the subsidy programme

Forestry Funding Program.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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.

**15.9 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 2018/19 and 2019/20.

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 Quebec's Ministère de l'Énergie et des Ressources naturelles.

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. The program provides support to businesses that grant research contracts to accredited research organizations in Quebec (universities, research centres or others).

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 \$600,000 per project.

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

The program remains in effect until March 31, 2022.

**15.10 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 2018/19 and 2019/20.

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 Québec's Ministère des Forêts, de la Faune et des Parcs 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 tax).

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.

**15.11 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 2018/19 and 2019/208.

3. Policy objective and/or purpose of the subsidy

The objective is to stimulate the marine industry in Québec and enable it to be competitive.

4. Legislation under which it is granted

This program is administered jointly by Québec's Ministère de l'Économie et de l'Innovation 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

A tax credit can be claimed on 37.5% of eligible costs, and, up to a maximum of 18.75% of the construction cost of building a 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.

**15.12 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 2018/19 and 2019/20.

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 occurring before April 1, 2023.

**15.13 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 2018/19 and 2019/20.

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 until March 31, 2023.

#### **15.14 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 2018/19 and 2019/20.

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 was introduced 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

This tax credit will be available until March 31, 2023.

### **15.15 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 2018/19 and 2019/20.

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.

### **15.16 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 2018/19 and 2019/20.

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 Québec Ministère de l'Économie et de l'Innovation.

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 amount of government aid 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 is in effect for 5 years, until March 31, 2023.

### **15.17 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 2018/19 and 2019/20.

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

Tax credits are available to maintain financial assistance for mineral, oil and gas exploration in Québec and to attract more investors. 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.

### **15.18 Wildlife – Forest Program**

1. Title of the subsidy programme

Wildlife-Forest Program.

2. Period covered by the notification

This notification covers FY 2018/19 and 2019/20.

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.

### **15.19 Wood Innovation Program**

1. Title of the subsidy programme

Wood Innovation Program.

2. Period covered by the notification

This notification covers FY 2018/19 and 2019/20.

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 Québec's Ministère des Forêts, de la Faune et des Parcs.

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.

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 can receive funding of up to 75% of eligible expenses, for a maximum amount of \$75,000, for a maximum of two studies per fiscal year, i.e. a total of \$150,000.

Studies may receive up to 75% of eligible expenditures, up to \$75,000, for a maximum of two consecutive studies per government fiscal year. 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 or \$400,000 for a maximum of two consecutive projects per government fiscal year.

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 fiscal year. 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 will remain in effect until March 31, 2023.

## **15.20 Refundable Tax Credit for the Production of Pyrolytic Oil in Quebec**

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 2018/19 and 2019/20.

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 Quebec 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 production of eligible pyrolytic oil made before April 1, 2023.

## **16 SASKATCHEWAN**

### **16.1 Food Safety for Processors Program**

1. Title of the subsidy programme

Food Safety for Processors Program (FSFP).

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

The FSFP aims to enhance food safety in Saskatchewan production facilities. It supports food processing companies to achieve food safety regulatory requirements that will increase their productivity, and profitability.

4. Legislation under which it is granted

Assistance is provided under the authority of the Government of Saskatchewan.

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

Food processors that are regulated by a government agency or are seeking third-party certification for food safety and have undertaken a qualifying "gap analysis" to identify areas of food safety improvement may apply for funding for food safety training and facility upgrades. The FSFP is not available to facilities that solely process pet food, animal feed, or beverage alcohol.

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

The program includes four funding areas:

- Eligible companies may receive a Food Safety Gap Analysis. This component is funded at 75% up to a maximum rebate of \$1,500.
- Eligible companies may receive support to develop and implement a food safety system. This component is funded at 75% to a maximum of \$35,000 per operation.
- The Food Safety Training component consists of funding for plant-specific training related to critical control points as outlined in the gap analysis. Funding is up to 50% cost share basis to a maximum of \$10,000 per operation.
- The Food Processor Facility Upgrade Program component consists of funding for facility upgrading to meet food safety standards as outlined in the gap analysis. Funding is up to a 50% cost share basis to a maximum of \$60,000 (including the amount provided for the Food Safety Training).

The program disbursed \$0 in FY 2018/19 and \$64,472 in FY 2019/20.

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

This program began in 2018 and is ongoing.

**16.2 Product2Market: Value Added**1. Title of the subsidy programme

Product2Market: Value Added

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

3. Policy objective and/or purpose of the subsidy

Product2Market: Value-Added promotes the development and expansion of small to medium sized enterprises by supporting agri-business product development and the marketing of value-added products. For the purpose of this program, value-added manufacturing includes feed, food and bio-product manufacturing.

4. Legislation under which it is granted

Assistance is provided under the authority of the Government of Saskatchewan.

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

The program is application-based. Applicants must be agriculture value-added processors that operate and file taxes in Saskatchewan. All applicants are required to demonstrate activities are part of an ongoing, sustainable business plan.

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

Each project is eligible for up to \$100,000 per company per year. Funds are provided to cover up to 50% of eligible expenses, except where funding maximums are listed. The total amount provided during FY 2018/19 was \$28,800 and \$78,049 in FY 2019-20.

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

The program began in 2018 and is ongoing.

### **16.3 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 2018/19 and 2019/20.

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 Government of Saskatchewan.

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 \$591,409 in FY 2018/19, and \$2,415,350 in FY 2019/20.

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

This program began in 2013 and is ongoing.

#### **16.4 Targeted Mineral Exploration Incentive**

1. Title of the subsidy programme

Targeted Mineral Exploration Incentive (TMEI).

2. Period covered by the notification

The notification covers FY 2018/2019 and FY 2019/2020.

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 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 fiscal year. The program disbursed \$350,000 in FY 2018/2019 and \$239,197 in FY 2019/2020.

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

The program began on April 1, 2018, and is ongoing through to the end of FY 2021/22.

### **16.5 Saskatchewan Petroleum Research Incentive**

1. Title of the subsidy programme

Saskatchewan Petroleum Research Incentive (SPRI)

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 and related statutes, including, but not 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 research and development 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 provided \$0 in funding during FY 2018/19, and \$9.1 million in FY 2019/2020.

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. The program concluded before FY 2019/2020.

## **17 YUKON**

### **17.1 Canadian Agricultural Partnership - Yukon**

1. Title of the subsidy programme

Canadian Agricultural Partnership – Yukon.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 2018/19 was \$721,485 and during FY 2019/20 was \$738,393.

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

The program began in April 2018 and is scheduled to end in March 2023.

### **17.2 Fuel Tax Exemption**

1. Title of the subsidy programme

Fuel Tax Exemption.

2. Period covered by the notification

The notification covers FY 2018/19 and 2019/20.

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 2018/19 was \$3,436,634 and during FY 2019/20 was \$4,507,268.

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

The program began in 1968 and is ongoing.

### **17.3 Strategic Industries Development Fund**

1. Title of the subsidy programme

Strategic Industries Development Fund

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

3. Policy objective and/or purpose of the subsidy

The Strategic Industries Development fund identifies and facilitates development of industries and strategic projects with potential for broad-based economic benefits.

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 grant.

6. To whom and how the subsidy is provided

This program provides assistance to businesses registered in and carrying out business activity in Yukon, Yukon First Nation Development Agencies and for profit or not-for-profit business related organisations.



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

For FY 2018/19, \$610,592 was allocated with average per unit support of \$38,162. For FY 2019/20, \$758,670 was allocated with average per unit support of \$39,990.

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

The program began in 2004 and was discontinued on March 31, 2021.

#### **17.4 Yukon Film and Sound Incentive Programs**

1. Title of the subsidy programme

Yukon Film and Sound Incentive Programs.

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

3. Policy objective and/or purpose of the subsidy

The Yukon film and sound 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 2018/19 was \$1,618,634 and during FY 2019/20 was \$1,709,779.

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

The program began in 2004 and is ongoing.

**17.5 Yukon Mineral Exploration Program**

1. Title of the subsidy programme

Yukon Mineral Exploration Program.

2. Period covered by the notification

The notification covers FY 2018/19 and FY 2019/20.

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 four 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 \$1.6 million in FY 2018/19 and \$1.4 million in FY 2019/20.

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

The program began in 1995 and is ongoing.

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