

#### 4.3.4.19 Saskatchewan Livestock Investment Tax Credit

This program provided tax credits to owners of livestock marketed or slaughtered by December 31, 1989. Eligible claimants received credits of \$3.00 per hog. Although the program was terminated on December 31, 1989, tax credits were carried forward through the end of fiscal year 1996. Commerce found the program to be *de jure* specific and thus countervailable because the legislation expressly made the program available only to livestock producers. It was found countervailable in administrative reviews for the periods of 1991–1992, 1992–1993 and 1993–1994.

#### 4.3.4.20 Saskatchewan Livestock Facilities Tax Credit Program

This program, which was terminated on December 31, 1989, provided tax credits to livestock producers based on their investments in livestock production facilities. The tax credits could be used only to offset provincial taxes, and could be carried forward for up to seven years or until no later than fiscal year 1996. The program paid 15% of 95% of project costs, or 14.25% of total costs.

Commerce found the program to be *de jure* specific and thus countervailable because the legislation expressly made the program available only to livestock producers. It was found countervailable in administrative reviews for the periods of 1991–1992, 1992–1993 and 1993–1994.

#### 4.3.4.21 Saskatchewan Interim Red Meat Production Equalization Program

This program provided grants to livestock producers who raised and fed their livestock in Saskatchewan. In order to qualify, producers had to have sold a minimum number of eligible livestock. Commerce found the program *de jure* specific and thus countervailable because the legislation expressly limited the program's availability to a specific group of enterprises or industries (livestock producers). Commerce also determined that the grants were recurring because recipients could expect to receive benefits on an ongoing basis. The last date on which producers could apply for or claim benefits was November 30, 1994, and the last date on which producers could receive benefits was March 31, 1995. The program was found countervailable in administrative reviews for the periods of 1992–1993, 1993–1994 and 1994–1995.

### 4.4 Programs Determined Not to Confer a Subsidy

#### 4.4.1 Federal Programs

##### 4.4.1.1 Financial Programs

Commerce found that as the following programs did not designate specific products for financing, they were not limited to a specific industry and were not countervailable: