

subsidies because the legislation establishing the program specifically listed those products eligible for price support payments: livestock (cattle, hogs, and sheep), certain dairy products (industrial milk and cream), and certain grains (corn, soy beans, oats, and barley), and allowed the Governor in Council to designate other agricultural products for coverage. The ITA found that the payments were made only to selected agricultural producers and that the level of price-stabilization payments varied because different formulae were prescribed for each named product. The federal-provincial Record of Performance herd-testing system was found to confer a subsidy because it applied only to hogs, beef, dairy cattle, sheep, poultry, and honey bees. On the other hand, the Hog Carcass Grading System under the Livestock Grading Program and the Canada Agricultural Products Standards Act were deemed not to provide subsidies because numerous agricultural products were similarly graded under these federally funded programs.

The Ontario Farm Tax Reduction Program, which provides for a rebate of 60 percent of municipal property taxes on farmland to all eligible farmers in Ontario, was found to be region specific and, therefore, to confer a subsidy because the eligibility criteria were different for farms located in eastern or northern Ontario than for farms located elsewhere in the province. Long-term loans provided under the federal Farm Credit Act and Farm Syndicates Credit Act, on the other hand, were determined not to confer subsidies because financing under these plans was available without restriction to the producers of any agricultural product in Canada. Similarly, provincial agricultural assistance programs, such as the Ontario Farm Adjustment Assistance Program, New Brunswick's Farm Adjustment Act, the Alberta Agricultural Development Corporation, and the British Columbia Agricultural Credit Act, were found not to grant subsidies because producers of a wide range of commodities in all regions of the provinces had received benefits from these programs.