

Sustainable Canadian Agricultural Partnership

Competitive. Innovative. Resilient

MARKET DIVERSIFICATION AND TRADE RESILIENCY INITIATIVE GUIDELINES

For interpretation of Guidelines, please see section 9 [Interpretation Of Guidelines](#).

This Initiative includes three (3) Project Categories, for which there are some category specific requirements. Please see the attached Schedules for information relevant to each specific Project Category:

- Schedule 1 – Project Category: Market Development and Diversification Implementation Planning;
- Schedule 2 – Project Category: Implement Market Development and Diversification; and
- Schedule 3 – Project Category: Implementation of Equipment and Technology.

1. Purpose Of the Initiative

The purpose of this Initiative is to support market diversification and resiliency within domestic and international markets, with an emphasis placed on new and growing markets. This Initiative provides funding opportunities to Primary Producers and Processors.

2. Term Of the Initiative

2.1. Commencement Of the Initiative

The Initiative intake will begin on February 17, 2026 and end on March 17, 2026.

3. Funding For the Initiative

3.1. Maximum Funding Available To A Recipient Under the Initiative

Funding maximums are set by Project Category. See attached Schedules for Project Category-specific requirements and information.

3.2. Source And Amount Of Funding For the Initiative

Funding for the Initiative comes from the Sustainable Canadian Agricultural Partnership (Sustainable CAP). Up to \$20,000,000 (twenty million dollars) has been allocated for the Initiative.

4. Operation Of the Initiative

4.1. Eligible And Ineligible Activities

See attached Schedules for Project Category-specific requirements and information.

4.2. Eligible Costs And Ineligible Costs Under the Initiative

See attached Schedules for Project Category-specific requirements and information.

4.3. Eligibility Requirements

To be eligible to participate in the Initiative, an Applicant will meet the following requirements:

- (a) Have fewer than 500 employees at the business location where the Project is taking place (including part-time, full-time, and seasonal employees);
- (b) Be a Person that is:
 - i) A Primary Producer that is undertaking production of agricultural products (crop or livestock) in Ontario, including engaged in production in controlled environment agriculture (such as indoor agriculture, greenhouse, ornamental plant growers, vertical farm); propagator (agricultural activities); owner of fruit tree nursery; maple syrup producers; owner of packing houses (washing, packing); beekeeper; and biomass producer,
 - ii) A Processor that is undertaking processing of food products in the agri-food supply chain in Ontario and includes a slaughterhouse/abattoir; agri-food-processor (such as ingredient, food, beverage); owner of packing houses (chopping, irreversible actions to product); pet and livestock food; and brand owner. Brand owners are not eligible in Project Category: Implementation of Equipment and Technology,
 - iii) Doing Aquaculture, under Project Category: Market Development and Diversification Implementation Planning and Project Category:

- Implement Market Development and Diversification, but only to the extent they are undertaking international marketing activities, or
 - iv) A Fish or Seafood Processor, under Project Category: Market Development and Diversification Implementation Planning and Project Category: Implement Market Development and Diversification, but only to the extent they are undertaking international marketing activities;
- (c) Be applying for activities and costs that are for products that are produced or processed in Ontario;
- (d) Provide its:
 - i) CRA BN, or
 - ii) SIN, but only if the Applicant has been found eligible to participate in the Initiative and is also eligible to receive an Initiative Payment;
- (e) Have a valid and up to date Premises ID Number for the business location(s) where the Project is to take place. To register for or update a Premise ID Number, visit the [Provincial Premises Registry](#);
- (f) If applying as a Primary Producer, have a:
 - i) Valid Farm Business Registration Number (FBRN),
 - ii) An Order from the Agriculture, Food, and Rural Affairs Appeal Tribunal exempting the Person from having to have a FBRN,
 - iii) A letter from the Indian Agriculture Program of Ontario, or
 - iv) An exemption from the income eligibility requirement of the Farm Property Class Tax Rate Program, received from AgriCorp;
- (g) Submit a completed Ministry-approved Application Form and additional documentation to the Ministry in accordance with what is set out under section 4.4 of the Guidelines and section 4.4 of the attached Schedules;
- (h) Is undertaking an activity set out in sections 4.1.1 of the attached Schedules;
- (i) If applying as a beekeeper under the Primary Producer, have a valid certificate of registration issued under the *Bees Act*;
- (j) Be in compliance with the following for its business operations at the time of applying to the Initiative (e.g., does not have any Orders issued to it pursuant to, or unresolved charges laid against it under an Ontario or Canadian law):
 - i) Environmental-related Requirements Of Law,
 - ii) Labour-related Requirements Of Law,
 - iii) Tax-related Requirements Of Law, and
 - iv) Material compliance with all other Requirements Of Law;
- (k) Is not, nor is any officer, director or employee of the Applicant (if any), a current or former federal public office holder or federal public servant, or if the Applicant is, or any officer, director or employee of the Applicant (if any) is, the Applicant, or that officer, director or employee of the Applicant (if any) is in compliance with the *Conflict of Interest Act* (Canada), the Conflict of Interest Code for Members of the House of Commons (Canada), the Values

and Ethics Code for the Public Sector (Canada) and the Policy on Conflict of Interest and Post-employment (Canada), as applicable;

- (l) Is not, nor is any officer, director or employee of the Applicant (if any), a member of the House of Commons or the Senate, or, if the Applicant is, or any officer, director or employee of the Applicant (if any) is, the Applicant, or the officer, director or employee of the Applicant (if any), is permitted under the *Parliament of Canada Act* (Canada) to receive funding from Canada under the Sustainable CAP;
- (m) Agrees that any intellectual property rights arising from their Project, should the Applicant be found to be eligible to participate in the Initiative as well as receive an Initiative Payment, belongs to the Applicant;
- (n) Agrees that Canada and Ontario may, should the Applicant be found to be eligible to participate in the Initiative as well as receive an Initiative Payment, publish information about the Applicant, including:
 - i) Project-related information,
 - ii) The name of the Applicant,
 - iii) The amount of funding Canada and Ontario provided, and
 - iv) The outcome of the Project; and
- (o) Agrees to be bound by the terms, conditions and requirements of the Initiative, as set out in the Minister's Order, the Guidelines and the Approval Letter.

For Primary Producers under section 4.3(b), the following are not included for the purposes of this Initiative: agricultural landowner and/or renter that solely owns or rents land, and employer that solely provides housing to international agricultural workers.

For Processors under section 4.3(b), the following are not included for the purposes of this Initiative: fertilizer manufacturers, commissaries, and food/agricultural commodity/bio-processor waste companies.

4.4. Applying To the Initiative

Applicants **must** apply to the Initiative using a Ministry-approved Application Form. The Application Form must be filled out using Adobe Acrobat Reader. Applicants that use another format other than Adobe Acrobat Reader to fill out their Application Form may be required to re-submit their Application Form filled out using Adobe Acrobat Reader.

Applicants **must** ensure that their Application Form is fully completed. Each Project Category has a unique Application Form.

Completed Application Forms and other required documentation as per the relevant Project Category-specific Schedule must be submitted by email to

SustainableCAP1@ontario.ca **no later than 11:59 pm EST on March 17, 2026.**

Any Application Forms submitted after this date will not be accepted. Supporting documentation provided but not required under the Initiative, will not be reviewed.

Applicants can have a maximum of one application in each Project Category under the Initiative. Where Applicants are submitting applications for Projects under both the Market Development and Diversification Implementation Planning and the Implement Market Development and Diversification Project Categories, the proposed Projects **must** be independent of each other. Each proposed Project must have distinct and separate expected outcome(s).

A Project may only start after the Ministry has approved it. Deposits made prior to the approval date on activities within a Project will result in those activities and/or entire Project to be ineligible.

Each proposed Project must have a Project completion date no later than **October 15, 2027**. Project completion includes activities completed, costs invoiced and paid for, equipment (where applicable) must be on site and in operation, and any other deliverables from projects (e.g., reports, etc.) must be with the Recipient.

Applicants must not submit an Application Form for a proposed Project where the Applicant has already received payment(s) for that Project through Sustainable CAP. Where Applicants have received funding for the Project through other sources, the total assistance provided from all funding sources cannot be greater than one hundred percent (100%) of the total Eligible Costs. All funding for a Project, including from additional sources, must be listed on the Application Form.

Applicants must select and enter the Application Form the North American Industry Classification System Codes (NAICS Codes) as set out in Appendix “C” to the Guidelines that best describes:

- (a) The Applicant’s business/organization; and
- (b) The primary sector/commodity impacted by the Project.

The Applicant may be ineligible for funding under this Initiative if the Applicant is unable to find the appropriate NAICS Code for the business/organization. If the Applicant is unable to find the appropriate NAICS Code for the primary sector/commodity impacted by the Project, the Project may be ineligible for funding under this Initiative.

4.5. Review Of Application, Evaluation Criteria And Notification

The Ministry will review the Application Form to determine whether the Applicant is eligible to participate in the Initiative.

See attached Schedules for Project Category-specific requirements and merit criteria on how each Application will be assessed.

The Ministry will provide an Approval Letter via Email to successful Applicants. The Approval Letter will include the following:

- (a) A file number, which the Ministry uses to refer to the specific Project;
- (b) The approval date;
- (c) The Project description;
- (d) The maximum amount of Initiative Payments and cost shared percentage approved;
- (e) The approved Eligible Costs;
- (f) The date the Recipient is required to complete its Project;
- (g) The Claim submission deadline; and
- (h) The final report submission information, including deadline.

The Ministry will provide an Email to unsuccessful Applicants setting out a brief explanation of why their Project was not approved under the Initiative.

4.6. Submitting Claims

A Recipient **must** submit its Claims to the Ministry for Eligible Costs for completion of its Project via the Ministry's Claim Portal. A link to the Ministry's Claim Portal will be provided to a Recipient after the Ministry receives a reply Email to the Ministry's Approval Letter in the form and manner required in that Approval Letter.

Claim(s) **must** be complete and supported by true copies of all **paid** invoices and corresponding proofs of payment.

Invoices should set out:

- (a) Who ordered the goods, services or both;
- (b) Who provided the goods, services or both;
- (c) A description of the goods, services or both;
- (d) The date of the invoice; and
- (e) The amount owed for the goods, services, or both, including any applicable taxes.

Note: When submitting an invoice for meals for Projects where those costs are eligible, the documentation must include details on what was purchased (e.g., a detailed restaurant receipt).

A proof of payment should set out in detail:

- (a) Who paid for the good, service or both and their relationship to the Recipient;
- (b) Who received the payment;
- (c) The goods, services or both that were provided;
- (d) The date of the payment; and
- (e) The amount of the payment.

Acceptable forms of a proof of payment include:

- (a) An electronic image of a processed cheque;
- (b) A statement from a banking institution will set out to whom the processed cheque was written, or electronic payment made, and the amount; or
- (c) A credit card or debit card receipt or statement clearly identifying the amount and to whom the payment was made.

Note: If using a credit card or debit card receipt, cheque or statement as a proof of payment, the number of the credit or debt card as well as all other information, including the costs that are unrelated to the Recipient's Project, should be blacked out.

All Claims and the final report must be submitted no later than 11:59 pm EST on the date(s) set out in the Approval Letter. Any Claims submitted after the required date(s) will be ineligible.

4.7. Review Of Claims And Notification

The Ministry will review all Claims to determine whether the costs being claimed are valid and eligible.

The Ministry may request additional information from the Recipient to verify the validity of a Claim. Where the Ministry requests additional information, the Recipient will provide that additional information as soon as practicable and no later than any date set out in the request. Failure to meet the requested deadline will result in those costs for which additional information was requested being deemed to be Ineligible Costs.

If the costs being claimed are Eligible Costs, an Initiative Payment will be issued for those claimed costs.

If, however, the costs being claimed are Ineligible Costs, those costs will not be reimbursed. The Ministry will notify the Recipient regarding any Ineligible Costs and provide a reason why those costs are Ineligible Costs under the Initiative.

4.8. Initiative Payments

To be eligible to receive an Initiative Payment, a Recipient **must**:

- Be registered with [Transfer Payment Ontario](#). To register with, or update information previously submitted to Transfer Payment Ontario, visit [Transfer Payment Ontario](#); and
- Be registered with Supply Ontario. If approved, the Recipient will receive an email to complete this registration.

4.9. Loss Of Eligibility

4.9.1. Willful Submission Of False Or Misleading Information

Any Applicant or Recipient that willfully submits false or misleading information under the Initiative will:

- (a) Not be eligible to participate in the Initiative or will have their eligibility to participate in the Initiative revoked; and
- (b) Repay any Initiative Payments received under the Initiative.

4.9.2. Negligent Submission Of False Or Misleading Information

Any Applicant or Recipient that acted in a negligent manner in allowing false or misleading information to be submitted under the Initiative:

- (a) May not be eligible to participate in the Initiative or may have their eligibility to participate in the Initiative revoked; and
- (b) Will repay any Initiative Payment received because of that false or misleading information.

4.9.3. Abusive Toward Ministry Staff

Any Applicant or Recipient that is abusive toward any Ministry staff responsible for administering the Initiative will receive one written warning regarding their conduct from the Initiative Director. If the Applicant or Recipient continues with their abusive behaviour, the Applicant or Recipient will lose their eligibility to participate in the Initiative or will have their eligibility to participate in the Initiative revoked.

4.9.4. Debt Owning To Ontario Or Canada

Any Applicant or Recipient may be found to be ineligible to participate in the Initiative or have their eligibility to participate in the Initiative revoked if the Applicant or Recipient:

- (a) Owes a debt to Ontario or Canada and does not have a repayment plan with Ontario or Canada, including any agents thereof; or
- (b) Is not in compliance with any repayment plan with Ontario or Canada, including any agents thereof.

4.9.5. Failure To Comply With Additional Terms And Conditions Of the Initiative

Any Recipient that fails to comply with the additional terms and conditions set out under section 5 of the Guidelines may have their eligibility to participate in the Initiative revoked and may be required to repay any Initiative Payments received under the Initiative.

4.10. Termination Of the Initiative

The Initiative may be terminated at any time without prior notice. Where the Initiative is terminated, the following will apply:

- (a) A notice will be placed on the website that hosts the Guidelines setting out the date on which the Initiative is terminated; and
- (b) Any Claims submitted:
 - i) Prior to the day on which the Initiative is terminated will, if eligible, be paid, and
 - ii) After the day on which the Initiative is terminated will not be paid.

5. Additional Terms And Conditions For the Initiative

5.1. No Conflict Of Interest

A Recipient will carry out the Project and use any Initiative Payments without a potential, perceived or actual Conflict Of Interest. In the event a Recipient has a potential, perceived or actual Conflict Of Interest, they will report that potential, perceived or actual Conflict Of Interest to the Ministry as soon as practicable. The Recipient will also comply with any directions issued by the Ministry relating to that potential, perceived or actual Conflict Of Interest.

5.2. Compliance With Approval Letter

A Recipient will comply with all requirements set out in the Approval Letter.

5.3. Compliance With Requirements Of Law

A Recipient must be in compliance with the following for its business operations while participating in the Initiative:

- (a) Environmental-related Requirements Of Law;
- (b) Labour-related Requirements Of Law;
- (c) Tax-related Requirements Of Law; and
- (d) Material compliance with all other Requirements Of Law.

A Recipient will provide notice to the Ministry as soon as practicable where the Recipient may be in breach of one of more Requirements of Law. Without limiting the generality of the foregoing, examples of being in breach of one or more Requirements of Law include having an Order issued against them pursuant to, or being charged with an offence under, and Ontario or Canadian law.

5.4. Obtaining Goods, Services Or Both

In the event a Recipient obtains goods, services or both to carry out their Project, that Recipient will:

- (a) Only obtain goods, services or both through a process that:
 - i) Is transparent,
 - ii) Is fair,
 - iii) Promotes the best value for the money expended,
 - iv) Is at competitive prices no greater than fair market value after deducting trade discounts or any other discounts available to the Recipient, and
 - v) Is from Persons that are operating at Arm's Length from the Recipient; and
- (b) Own all goods obtained from the Initiative Payment, including any intellectual property rights arising therefrom.

The Recipient will include provisions in any agreements it enters with a third party to provide goods, services or both to the Recipient for the Recipient's Project that:

- (a) Requires the third party to meet the same requirements regarding compliance with all Requirements Of Law that the Recipient must meet pursuant to section 5.3 of the Guidelines as it relates to the operation of the third party's business; and
- (b) Provides Ontario and Canada, including their respective delegates, with the same audit rights that Ontario and Canada have in relation to the Recipient pursuant to section 5.10 of the Guidelines for the third party relating to any payment from the Initiative Payment the Recipient makes to that third party for any goods, services or both the third-party provides to the Recipient for the Recipient's Project.

5.5. Retention Of Assets

A Recipient will retain any assets for which Initiative Payments will be made with a combined value of one thousand dollars (\$1,000) or more for **at least** two (2) years after the date of the Approval Letter, unless otherwise directed by the Ministry. The Recipient will not, without the Ministry's prior written consent, lease or otherwise encumber the assets in which Initiative Payments were made for **at least** two (2) years after the date of the Approval Letter.

5.6. Insurance

A Recipient will have and maintain at its own expense until the date the Recipient's Project is required to be completed all necessary and appropriate insurance that a prudent person carrying out the Project would maintain with insurers having a secure A.M. Best rating of B+ or better, including commercial general liability insurance on an occurrence basis for third party bodily injury, personal injury and property damage to an inclusive amount of **not less \$2,000,000** (two million dollars) per occurrence. The insurance policy or policies will include the following:

- (a) The Indemnified Parties as additional insureds with respect to any liability arising in the course of the Recipient carrying out the Project
- (b) Cross liability;
- (c) A contractual liability coverage endorsement;
- (d) A non-owned automobile coverage with blanket contractual endorsement;
- (e) An employer's liability coverage endorsement, if the Recipient is not subject to the *Workplace Safety Insurance Act, 1997*; and
- (f) Thirty (30) calendar days' notice to the Indemnified Parties of cancellation, termination or material change

The insurance required under this section 5.6 of the Guidelines will be in place as of the date set out in the Approval Letter.

The Recipient will, upon the Ministry or Canada's request, provide to the Ministry or Canada, as the case may be, certificates of insurance that confirm the insurance coverage the Recipient is required to have under this section 5.6 of the Guidelines is in place or other proof that confirms the insurance coverage the Recipient is required to have under this section 5.6 of the Guidelines is in place.

5.7. Indemnification

A Recipient will, at all times defend, indemnify and hold harmless the Indemnified Parties from and against any and all direct or indirect liability, loss, costs, damages and expenses (including legal, expert and consulting fees) in relation to any causes of actions, actions, claims, demands or other proceedings by whomever made, sustained, incurred, brought or prosecuted, arising out of, or in connection with anything done or omitted to be done by the Recipient or anyone employed by the Recipient, including subcontractors, in the course of the performance by the Recipient or anyone employed by the Recipient, including subcontractors, in

carrying out the Project or otherwise in relation to the Project unless solely caused by the negligence or willful misconduct by the Indemnified Parties.

5.8. Provision Of Information

An Applicant or Recipient will provide, as the case may be, any information that is requested by Ontario or Canada as soon as practicable after the request has been made and no later than the date set out in the request.

5.9. Record-Keeping Requirements

A Recipient will keep all financial information related to any Initiative Payment for a period of seven (7) years after the Initiative Payment was deposited into the Recipient's bank account.

5.10. Audit

Ontario or Canada, including any of their delegates, may, upon providing at least 24 hours' notice beforehand, conduct an audit of an Applicant or Recipient in relation to the Initiative. The Applicant or Recipient will provide reasonable assistance to Ontario or Canada, as the case may be, including:

- (a) Access to any Person, place or thing required for auditing purposes as soon as is practicable after the request is made and no later than the date set out in the request;
- (b) Allowing for the inspection of any records that relate to the Initiative Payment;
- (c) Allowing for the copying of any records that relate to the Initiative Payment; and
- (d) The taking of pictures and other recordings.

5.11. Communications

5.11.1 Communications By the Recipient

A Recipient will not communicate about their Project or the Initiative unless the following has been met:

- (a) It has obtained the Ministry's prior written consent to communicate about the Project or the Initiative;
- (b) It follows the Communications Protocol set out in Appendix "B" for the Initiative; and
- (c) Any communications about the Project or the Initiative includes a statement that the views set out in those communications are the Recipient's and do not necessarily reflect the views of Ontario or Canada.

5.11.2 Publication Of Information By Ontario And Canada

Ontario and Canada may publish information about the Recipient and its Project, including:

- (a) The name of the Recipient;
- (b) The amount of funding the Recipient is eligible to receive under the Initiative;
- (c) The amount of Initiative Payments the Recipient received; and
- (d) A description of the Project.

5.12. Notice Regarding Change Of Ownership Or Control

A Recipient will provide notice to Ontario within five (5) Business Days of any discussions the Recipient may have where the Recipient may merge with or be acquired by another Person while participating in the Initiative.

5.13. General

5.13.1. Applying To the Initiative Does Not Create Right To Participate In the Initiative

Applying to the Initiative does not create a legal, equitable or other right to participate in the Initiative.

5.13.2. Participating In the Initiative Does Not Create Right To Receive An Initiative Payment

Participating in the Initiative does not create a legal, equitable or other right to receive an Initiative Payment.

5.13.3. Initiative Payments May Be Pro-Rated

Any Initiative Payments owing may be pro-rated in the event there is an insufficient amount of money to pay all Claims submitted under the Initiative.

5.13.4. Initiative Payment Is Income For Tax Purposes

An Initiative Payment is income for the purposes of the *Income Tax Act* (Canada).

5.13.5. No Assignment Of Project Or Initiative Payments

A Recipient will not assign their Project or any Initiative Payments the Recipient may be eligible to receive to another Person.

5.13.6. Ontario And Canada Not Responsible For Project Or Helping Recipient Obtain Permits

Neither Ontario nor Canada is or will be responsible for carrying out the Project or assisting the Recipient with obtaining any permits or other such authorizations to enable the Recipient to carry out the Project.

5.13.7. Initiative Payments Are Part Of A Social Or Economic Program

Initiative Payments being provided under the Initiative are for the administration of social or economic programs or the provision of direct or indirect support to members of the public in connection with social or economic policy.

5.13.8. Ontario And Applicable Federal Laws Govern

The rights and obligations under the Initiative will be governed by Ontario law and applicable federal laws of Canada.

5.13.9. Ontario Courts To Have Exclusive Jurisdiction

Ontario's courts will have exclusive jurisdiction over any dispute arising under the Initiative.

6. Collection, Use And Disclosure Of Personal Information Under the Initiative

6.1. Collection Of Personal Information

The collection of certain limited Personal Information is necessary for the proper administration of the Initiative and authorized by section 164(1) of the Minister's Order 0005/2023 and section 237(2) of the *Income Tax Act* (Canada). The authority for the Sustainable CAP Minister's Order is set out under section 6.2(1) of the *Ministry of Agriculture, Food and Rural Affairs Act*.

6.2. Use And Disclosure Of Social Insurance Number (SIN)

If a Recipient is eligible to receive an Initiative Payment and is a sole proprietor, partner in a partnership or a member of an unincorporated entity without a CRA BN, as a condition for receiving an Initiative Payment they will consent to the use and disclosure of this Personal Information collected under the Initiative for the purposes of enforcing the terms and conditions of the Initiative, including:

- (a) Confirming the Recipient paid any applicable taxes on the Initiative Payment;
- (b) Reporting applicable revenue to the CRA;
- (c) Conducting audits; and
- (d) Collecting any Overpayment or any other debt owing to Ontario or Canada arising prior to the Recipient's participation in the Initiative.

6.3. Collection Of Additional Personal Information Voluntary

An Applicant will be asked to provide certain demographic information, such as whether Indigenous Persons, women and/or youth (namely, forty years old or

younger) have an ownership interest in the Applicant. Providing this information is voluntary. Should the Applicant decline to provide this information, they will still be eligible to participate in the Initiative. The responses to the questions will have no impact on the assessment of an Applicant's Application Form. An Applicant may withdraw their consent at any time and the Ministry will not share the demographic information after the consent has been withdrawn.

6.4. Use And Disclosure Of Additional Personal Information

The Personal Information referred to in section 6.3 will be shared with Canada in non-aggregate format along with non-personal information about your business or organization and will be used for the purpose of improving access to the Sustainable CAP and addressing barriers to accessing Initiatives under the Sustainable CAP for underrepresented and marginalised groups.

6.5. Freedom Of Information And Protection Of Privacy Act

Certain information provided under the Initiative may, with the exception of a Recipient's SIN, be subject to disclosure under the *Freedom of Information and Protection of Privacy Act* or the *Access to Information Act* (Canada). Information may also be disclosed by order of a court or tribunal, pursuant to a legal proceeding or as otherwise authorized or required by law.

7. Collection Of Debts

7.1. Collection Of Existing Debt

In the event a Recipient owes a debt to Ontario or Canada and is eligible to receive an Initiative Payment, that Initiative Payment may be set-off against the debt that the Recipient owes to Ontario or Canada.

7.2. Overpayments

Any Recipient that receives an Overpayment owes a debt to Ontario and Canada. The Recipient will repay that debt to Ontario in accordance with any directions the Ministry issues to the Recipient.

7.3. Interest

Ontario may charge interest on any Overpayment at the rate that Ontario charges for accounts receivable.

7.4. Termination Of Initiative Does Not Affect Requirement To Repay Overpayment

The termination of the Initiative does not affect a Recipient's obligation to repay any Overpayment made under the Initiative.

8. General

8.1. Authority For Initiative

The authority for the Initiative comes from the Sustainable CAP and the Minister's Order.

8.2. Conflict Resolution

In the event of a conflict or omission between the Application Form and the Guidelines, the Guidelines will prevail. In the event of a conflict or omission between the Approval Letter and the Guidelines, the Guidelines will prevail. In the event of a conflict between the Guidelines and the Minister's Order, the Minister's Order will prevail.

8.3. Amending Guidelines

The Initiative Administrator may amend the Guidelines at any time without prior notice. Any amendments to the Guidelines will be posted on the same website as where the Guidelines was originally posted. Any amendments to the Guidelines will not have a retroactive effect.

8.4. Errors And Omissions Accepted

Applicants and Recipients accept any errors and/or omissions that may be in the Guidelines.

9. Interpretation Of Guidelines

9.1. Definitions

For the purposes of the Guidelines, the terms set out in this section 9.1 of the Guidelines will have the meanings herein, unless the context indicates otherwise.

"Applicant" means a Person who has applied to participate in the Initiative.

"Application Form" means the Ministry-approved document the Applicant submits to apply to the Initiative.

"Approval Letter" means a letter from the Ministry to the Applicant informing the Applicant that they are eligible to participate in the Initiative.

“Aquaculture” A Person currently engaged in the business of farm-raising aquatic animals and plants.

“Arm’s Length” has the same meaning as set out under the *Income Tax Act* (Canada) on the date the Initiative begins, as set out under section 2.1 of the Guidelines.

“Business Days” means any working day, Monday to Friday, inclusive, but excluding statutory and other holidays and any other day in which the Ministry has elected to be closed for business.

“Canada” means His Majesty the King in Right of Canada and includes any successor.

“Claim” means a request to receive an Initiative Payment.

“Communications Products” means any public communication by the Recipient, including advertisements and notices placed in the mass media, such as newspapers, television, billboards, communiques and backgrounders, promotional materials, exhibits and trade shows, information placed on the Recipient’s website and items sent by mass distribution electronically or posted to social medial platforms.

“Communications Protocol” means the protocol set out in Appendix “B” to the Guidelines.

“CRA BN” means the Canada Revenue Agency Business Number the Canada Revenue Agency issues to businesses for tax purposes.

“Eligible Costs” means the costs set out under section 4.2.1 of the Guidelines.

“FBRN” means a farming business registration number issued under the *Farm Registration and Farm Organizations Funding Act, 1993*.

“Fish and Seafood Processor” A Person currently engaged in the business of processing fish and seafood.

“Guidelines” means this document, as it may be amended from time to time.

“Indemnified Parties” means:

- (a) His Majesty the King in Right of Ontario, His Ministers, agents, appointees, and employees; and
- (b) His Majesty the King in Right of Canada, His Ministers, agents, appointees, and employees.

“Indigenous Person” includes:

- (a) An individual who is:

- i) Recognized as being an Indian in accordance with the *Indian Act* (Canada), or
 - ii) Recognized as being a Métis by a Métis Nation within Canada;
- (b) An individual who identified as being an Indian or Inuit and is recognized as being an Indian or Inuit by their community;
- (c) A corporation:
 - i) Where the majority of voting shares are owned by individuals that meet the requirements set out under paragraphs (a) or (b) of this definition,
 - ii) Where a majority of voting members on its board of directors are comprised of individuals that meet the requirements set out under paragraphs (a) or (b) of this definition, or
 - iii) Where a majority of shares are owned by a Band Council, as defined in the *Indian Act* (Canada) or a Métis Nation within Canada;
- (d) A partnership where more than fifty percent (50%) of the profit or loss of the partnership is allocated to individuals that meet the requirements set out in paragraphs (a) or (b) of this definition;
- (e) An unincorporated association where the majority of the decision-makers for that unincorporated association are comprised of individuals that meet the requirements set out under paragraphs (a) or (b) of this definition;
- (f) A Band Council within the meaning of the *Indian Act* (Canada); or
- (g) An organization whose primary objective is to represent entities set out in paragraphs (a) to (f) of this definition.

“Ineligible Costs” means the costs set out under section 4.2.2 of the Guidelines.

“Initiative” means Market Diversification and Trade Resiliency Initiative.

“Initiative Payment” means the direct or indirect provision of money under the Initiative.

“Minister’s Order” means Minister’s Order 0005/2023.

“Ministry” means the Ministry of Agriculture, Food and Agribusiness.

“NAICS Code” NAICS is an industry classification system developed by the statistical agencies of Canada, Mexico, and the United States. Created against the background of the North American Free Trade Agreement, it is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS (North American Industry Classification System).

“Ontario” means His Majesty the King in Right of Ontario and includes any successor.

“Overpayment” means an Initiative Payment to which the Recipient:

- (a) Was not eligible to receive at the time the Recipient received the Initiative Payment; or
- (b) Ceases to be eligible to receive at any time after the Recipient received the Initiative Payment.

“Person” means a legal entity.

“Personal Information” means as defined in section 2 of the *Freedom of Information and Protection of Privacy Act*.

“Primary Producer” A Person that is involved in the primary production of an agricultural product and includes an owner of the land who rents their land to a Primary Producer. For additional eligibility details please see section 4.3 Eligibility Requirements.

“Premises ID Number” means a unique identifier assigned by Ontario pursuant to the Minister’s Order.

“Processor” A Person that processes an agricultural product from one form to another form that is irreversible in nature within the overall agri-food supply chain, whether or not the agricultural product is used for human consumption. For greater certainty, this includes cutting, packaging and washing. For additional eligibility details please see section 4.3 Eligibility Requirements

“Project” means the undertaking the Recipient carries out under the Initiative.

“Project Category” A broad classification to represent a grouping of eligible projects with similar attributes and outcomes to which an Applicant submits an Application under an Initiative. Where indicated in the Guidelines, each Project Category has its own unique requirements and information that can be found in the corresponding Schedule.

“Recipient” means an Applicant that has been approved to participate in the Initiative and is eligible to receive or has received an Initiative Payment.

“Requirements Of Law” means statutes, regulations, by-laws, ordinances, codes, official plans, rules, approvals, permits, licenses, authorizations, orders, decrees, injunctions, directions, directives and agreements, as they may be amended from time to time.

“SIN” means Social Insurance Number.

“Sustainable CAP” means the Sustainable Canadian Agricultural Partnership Strategic Initiatives Program, as established by the Minister’s Order.

9.2. Interpretation Of Guidelines

For the purposes of interpreting the Guidelines:

- (a) Words in the singular include the plural and vice versa;
- (b) The headings do not form part of the Guidelines – they are for reference purposes only and will not affect the interpretation of the Guidelines;
- (c) Any reference to dollars or currency will be to Canadian dollars and currency, unless indicated otherwise;
- (d) Any reference to a statute means a statute of the Province of Ontario, unless indicated otherwise;
- (e) Any reference to a statute is to that statute and to the regulations made pursuant to that statute as they may be amended and to any statute or regulations that may be passed or made that have the effect of supplanting or superseding that statute or regulation, unless indicated otherwise;
- (f) Any reference to a Minister's Order is a reference to that Minister's Order as it may be amended and to any Minister's Order that has the effect of supplanting or superseding that Minister's Order, unless indicated otherwise;
- (g) All accounting terms used herein will be interpreted in accordance with the Generally Accepted Accounting Principles used in Canada; and
- (h) The words "include", "includes" and "including" denote that the subsequent list is not exhaustive.

APPENDIX “A”

TRANSPORTATION, MEAL AND HOTEL COSTS

A.1 Alternatives to Transportation. Audio or video conferencing is to be used whenever possible, as an alternative to transportation. Whenever possible, the least expensive means of communications is to be used. Where audio or video conferencing is demonstrated not to be possible, the Recipient may use transportation as set out below:

A.2 Local Public Transportation. Local public transportation (including hotel/airport shuttles if hotel/air travel is permitted) are to be used wherever possible.

A.3 Rental Vehicles. A compact model of rental vehicle or its equivalent is required unless another type is demonstrated to be more economical and practical, taking into account the purpose of the activities under the Project, number of occupants and safety (including weather) considerations. Luxury and sports vehicles are prohibited.

The Ministry will reimburse for gasoline or for electricity/charging costs for the rental vehicle used for the Project.

A.4 Personal Vehicle. A personal vehicle may be used provided the Project-related use is tracked with distances calculated in kilometers and a travel log is submitted by the Recipient to the Ministry. The Ministry will reimburse according to the following maximum rates for travelling (per kilometer) in a personal vehicle, based on kilometers accumulated from the date the Ministry allowed the Recipient to incur costs to the date the Recipient's Project is required to be completed:

MAXIMUM ALLOWANCE	SOUTHERN ONTARIO (\$ PER KM)	NORTHERN ONTARIO (\$ PER KM)
0 – 4,000 km	\$0.40	\$0.41
4,001 – 10,700 km	\$0.35	\$0.36
10,701 – 24,000 km	\$0.29	\$0.30
More than 24,000 km	\$0.24	\$0.25

A.5 Parking and Tolls. The Ministry may provide reimbursement for:

- (a) Parking; and
- (b) Tolls for bridges, ferries and highways

incurred by the Recipient when driving any vehicle.

A.6 No Reimbursement. The Ministry will assume no financial responsibility and will not provide reimbursement for fees/penalties incurred, including for:

- (a) Traffic or parking violations when driving any vehicle;
- (b) Failing to refuel or recharge the rental car before returning it;
- (c) Cancellation of rental car reservation; or
- (d) Damage to any vehicle.

A.7 Rail and Air Transportation. Rail and air transportation is permitted if it is demonstrated to be the most practical and economical way to travel.

- (a) **Rail travel:** Economy (coach) class is the standard option for ticket purchase. The lowest available train fare appropriate to particular itineraries is required to be booked and bookings are required to be made as far in advance as possible.

Business class is only appropriate on a train in the following limited circumstances:

- i) Business class is the lowest fare;
- ii) The choice of travel time allows other costs to be reduced; or
- iii) There are specific health (accommodation) requirements for persons with disabilities; and

- (b) **Air Travel:** Economy class is the standard option for ticket purchase. The lowest available airfares appropriate to particular itineraries are required to be booked and bookings are required to be made as far in advance as possible.

A.8 Taxis and Ride-Hailing Services. The Recipient may only be approved for reimbursement for taxi fare, including a tip of up to ten percent (10%), or fare for a ride hailing service excluding a tip, in cases where it can be demonstrated to the satisfaction of the Ministry that:

- (a) Group travel by taxi/ride hailing service is more economical than the total cost of individuals travelling separately by public transit or shuttle; or
- (b) Taking a taxi/ride hailing service allows an unusually tight schedule for the Project to be met; and
 - i) The taxi/ride hailing service is regulated and appropriately insured in the city in question; and
 - ii) The vehicle is a standard (not premium) vehicle.

A.9 Hotels. Single accommodation in a standard hotel room is permitted. There will be no reimbursement for additional charges including:

- (a) Premium accommodation such as hotel suites, executive floors or concierge levels;
- (b) Costs associated with cancellation of reservations; and

(c) Damage to the hotel room.

A.10 Meals. Reasonable and appropriate costs for restaurant/prepared food may be permitted while traveling away from the regular work area for the Project. Reimbursement will not be provided for meals consumed at home or included in any other costs including the cost of transportation, hotels, seminars or conferences. Alcohol and Cannabis products will not be reimbursed.

A.11 Meal Costs in Canada are subject to the per diem rate of up to forty-five dollars (\$45), including taxes and gratuities.

A.12 Meal costs outside of Canada are subject to the per diem rate of \$150 (in CAD), taxes and gratuities are included in this rate.

APPENDIX “B”

COMMUNICATIONS PROTOCOL

B.1 General. The Recipient will apply the following principles and objectives to communications for the Project:

- (a) Ensure coordination and consistency of the look, feel and tone of all Communication Products under the Sustainable CAP;
- (b) Communicate relevant Project information; and
- (c) Ensure appropriate credit is given to Canada and the Province of Ontario.

B.2 Communications Contacts. The Recipient will designate one or more communications contacts to be responsible for obtaining consent from the Ministry on matters relating to Communications Products. The communications contact(s) will work directly with the Ministry to obtain any required consent from Canada and the Ministry. The Recipient will flag any potential media issues to the Ministry.

B.3 News Releases And News Conferences. Without limiting the generality of the foregoing, the Recipient, through their communications contacts(s), will:

- (a) Ensure that, prior to publishing any news releases created, it will obtain:
 - i) Approval by the Ministry; and
 - ii) Include quotes from Canada and the Ministry, unless either Canada or the Ministry declines to participate.

To that end, the Recipient will provide a minimum of ten (10) Business Days to Ontario to review draft news releases; and

- (b) Provide a minimum of ten (10) Business Days' notice to the Ministry, of planned news conferences organized by the Recipient in order to facilitate the attendance of Canada and the Ministry. The date for the news conference and other logistical considerations will be negotiated between the Recipient and the Ministry.

B.4 Graphic Standard Including Identification Of Canada And the Province Of Ontario. The Recipient will, for all Communications Products it develops for the Project:

- (a) Obtain from the Ministry and comply with the “*Sustainable Canadian Agricultural Partnership Graphic Standards Guide*” (‘Guide’), as amended from time to time; and
- (b) Use the updated version of the *Guide* from the date the Ministry provides the Recipient with same should the *Guide* be amended during the course of the Recipient’s Project.

Without limiting the generality of the foregoing, the Recipient will ensure:

- (a) Canada and the Province of Ontario's wordmarks will be used when the full Sustainable CAP graphic look, the simplified Sustainable CAP look or the Sustainable CAP graphic identifier is used;
- (b) Canada and the Province of Ontario's wordmarks will be prominently placed and equally prominent in size; and
- (c) No other identifier or wordmark will be more prominent than Canada and the Province of Ontario's wordmarks. The size of Canada and the Province of Ontario's wordmarks will be measured by the height of the "a" in the words "Canada" and "Ontario".

B.5 Review. For the purposes of the review of Communications Products, the following will apply:

- (a) The Recipient will ensure that all Communications Products created by the Recipient are sent to the Ministry's communications contact for review; and
- (b) The Ministry's communications contact will make best efforts to have the materials reviewed by Canada, and returned to the Recipient, within five (5) Business Days. Additional time may be required in extenuating circumstances, as deemed necessary by the Ministry's communications contact.

B.6 Retention. The Recipient will keep a record of each Communications Product in accordance with the requirements in the Guidelines, and shall, upon request from either Canada or the Ministry, produce copies of any Communications Products.

B.7 Language. The Recipient may produce Communications Products in the English language only provided there is no other requirement in the Approval Letter for Communications Products to be provided in the French language. If the Recipient is required to provide Communications Products in both English and French, the Recipient must ensure the quality of the translated documents.

B.8 Communications Materials Created By Canada And the Ministry. The Ministry's communications officer will make best efforts to share with the Recipient any communications materials created by Canada and the Ministry that mention the Recipient.

APPENDIX “C”

NAICS CODES FOR APPLICATION FORM

C.1 Best-Fit NAICS Codes. The Applicant must choose the best-fit NAICS Codes from the list below to insert in its Application Form:

Code	Class title	Class definition
111110	Soybean farming	This Canadian industry comprises establishments primarily engaged in growing soybeans.
111120	Oilseed (except soybean) farming	This Canadian industry comprises establishments primarily engaged in growing fibrous plants that produce oilseeds.
111130	Dry pea and bean farming	This Canadian industry comprises establishments primarily engaged in growing dry peas, beans and lentils.
111140	Wheat farming	This Canadian industry comprises establishments primarily engaged in growing wheat.
111150	Corn farming	This Canadian industry comprises establishments primarily engaged in growing corn.
111160	Rice farming	This Canadian industry comprises establishments primarily engaged in growing rice, except wild rice.
111190	Other grain farming	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing grains.
111211	Potato Farming	This Canadian industry comprises establishments primarily engaged in growing potatoes, yams and seed potatoes.
111219	Other vegetable (except potato) and melon farming	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons.
111310	Orange groves	This Canadian industry comprises establishments primarily engaged in growing oranges.

Code	Class title	Class definition
111320	Citrus (except orange) groves	This Canadian industry comprises establishments primarily engaged in growing citrus fruit, except oranges.
111330	Non-citrus fruit and tree nut farming	This Canadian industry comprises establishments primarily engaged in growing tree nuts and non-citrus fruit.
111411	Mushroom production	This Canadian industry comprises establishments primarily engaged in growing mushrooms under cover.
111412	Cannabis grown under cover	This Canadian industry comprises establishments primarily engaged in growing cannabis under glass or protective cover.
111419	Other food crops grown under cover	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing food crops under glass or protective cover.
111421	Nursery and tree production	This Canadian industry comprises establishments primarily engaged in growing, under cover or in open fields, nursery products and trees, and short rotation woody crops, for pulp and tree stock, that have a typical growth cycle of less than ten years.
111422	Floriculture production	This Canadian industry comprises establishments primarily engaged in growing, under cover or in open fields, floriculture products and propagating materials.
111910	Tobacco Farming	This Canadian industry comprises establishments primarily engaged in growing tobacco.
111940	Hay farming	This Canadian industry comprises establishments primarily engaged in growing hay, grasses and mixed hay.
111993	Fruit and vegetable combination farming	This Canadian industry comprises establishments primarily engaged in growing a combination of fruit and vegetables.

Code	Class title	Class definition
111994	Maple syrup and products production	This Canadian industry comprises establishments primarily engaged in gathering maple sap and producing maple products.
111995	Cannabis grown in open fields	This Canadian industry comprises establishments primarily engaged in growing cannabis in open fields.
111999	All other miscellaneous crop farming	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing crops.
112110	Beef cattle ranching and farming, including feedlots	This Canadian industry comprises establishments primarily engaged in raising and fattening cattle.
112120	Dairy cattle and milk production	This Canadian industry comprises establishments primarily engaged in milking dairy cattle.
112210	Hog and pig farming	This Canadian industry comprises establishments primarily engaged in raising hogs and pigs.
112310	Chicken egg production	This Canadian industry comprises establishments primarily engaged in raising chickens for the production of eggs, including hatching eggs.
112320	Broiler and other meat-type chicken production	This Canadian industry comprises establishments primarily engaged in raising chickens for the production of meat.
112330	Turkey production	This Canadian industry comprises establishments primarily engaged in raising turkeys.
112340	Poultry hatcheries	This Canadian industry comprises establishments primarily engaged in hatching poultry of any kind.
112391	Combination poultry and egg production	This Canadian industry comprises establishments primarily engaged in raising any combination of poultry for meat and egg production, with no one predominating.

Code	Class title	Class definition
112399	All other poultry production	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in raising poultry.
112410	Sheep farming	This Canadian industry comprises establishments primarily engaged in raising sheep and lambs, and feeding or fattening lambs.
112420	Goat farming	This Canadian industry comprises establishments primarily engaged in raising goats.
112510	Aquaculture	This Canadian industry comprises establishments primarily engaged in farm-raising aquatic animals and plants.
112910	Apiculture	This Canadian industry comprises establishments primarily engaged in raising bees, collecting and gathering honey, and performing other apiculture activities.
112930	Fur-bearing animal and rabbit production	This Canadian industry comprises establishments primarily engaged in raising fur-bearing animals, including rabbits.
112991	Animal combination farming	This Canadian industry comprises establishments primarily engaged in raising a combination of animals, with no one predominating.
112999	All other miscellaneous animal production	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in raising animals.
113210	Forest nurseries and gathering of forest products	This Canadian industry comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.
114114	Freshwater fishing	This Canadian industry comprises establishments primarily engaged in catching or gathering freshwater

Code	Class title	Class definition
		species of finfish and shellfish, and harvesting other freshwater products.
115110	Support activities for crop production	This Canadian industry comprises establishments primarily engaged in providing support activities for growing crops.
115210	Support activities for animal production	This Canadian industry comprises establishments primarily engaged in providing support activities related to raising livestock.
311111	Dog and cat food manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing dog and cat food.
311119	Other animal food manufacturing	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing animal food.
311211	Flour milling	This Canadian industry comprises establishments primarily engaged in grinding grains, fruits or vegetables, except rice.
311214	Rice milling and malt manufacturing	This Canadian industry comprises establishments primarily engaged in milling rice; cleaning and polishing rice; manufacturing rice flour or meal; or manufacturing malt from barley, rye or other grains.
311221	Wet corn milling	This Canadian industry comprises establishments primarily engaged in wet-milling corn and other vegetables.
311224	Oilseed processing	This Canadian industry comprises establishments primarily engaged in crushing oilseeds and tree nuts and extracting oils.
311225	Fat and oil refining and blending	This Canadian industry comprises establishments primarily engaged in manufacturing fats and oils by processing crude or partially refined oils, for example deodorizing them; or blending purchased fats and oils.

Code	Class title	Class definition
311230	Breakfast cereal manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing breakfast cereal foods.
311310	Sugar manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing raw sugar, sugar syrup and refined sugar from sugar cane, raw cane sugar or sugar beets.
311340	Non-chocolate confectionery manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing non-chocolate confectionery.
311351	Chocolate and chocolate confectionery manufacturing from cacao beans	This Canadian industry comprises establishments primarily engaged in shelling, roasting and grinding cacao beans into chocolate cacao products and chocolate confectionery.
311352	Confectionery manufacturing from purchased chocolate	This Canadian industry comprises establishments primarily engaged in manufacturing chocolate confectionery from purchased chocolate.
311410	Frozen food manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing frozen fruits and vegetables frozen dinners and side dishes of several ingredients, except seafood.
311420	Fruit and vegetable canning, pickling and drying	This Canadian industry comprises establishments primarily engaged in preserving fruits and vegetables by canning, pickling, brining and dehydrating. Canning uses heat sterilization; pickling uses vinegar solutions and brining uses salt solutions.
311511	Fluid milk manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing milk and processed milk products.

Code	Class title	Class definition
311515	Butter, cheese, and dry and condensed dairy product manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing butter, cheese, and dry and condensed dairy products.
311520	Ice cream and frozen dessert manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing ice cream and other frozen desserts.
311614	Rendering and meat processing from carcasses	This Canadian industry comprises establishments primarily engaged in rendering animal fat, bones and meat scraps; or preparing meat and meat by-products from carcasses.
311615	Poultry slaughtering and processing	This Canadian industry comprises establishments primarily engaged in slaughtering poultry and small game or preparing processed poultry and small game meat and meat by-products.
311616	Beef cattle slaughtering	This Canadian industry comprises establishments primarily engaged in slaughtering beef cattle.
311617	Hog slaughtering	This Canadian industry comprises establishments primarily engaged in slaughtering hogs.
311619	Other animal slaughtering	This Canadian industry comprises establishments primarily engaged in slaughtering animals, except beef cattle, hogs, poultry and small game.
311710	Seafood product preparation and packaging	This Canadian industry comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood.
311811	Bakeries, manufacture of	This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, for sale to the general public, for consumption off the

Code	Class title	Class definition
	products for retail sale	premises. Establishments in this industry make bakery products from flour, not from prepared doughs.
311814	Commercial bakeries and frozen bakery product manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, other than for sale to the general public. Establishments primarily engaged in manufacturing frozen baked products are included. Establishments in this industry make bakery products from flour, not from prepared doughs.
311821	Cookie and cracker manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing cookies, crackers, biscuits and similar products.
311824	Flour mixes, dough, and pasta manufacturing from purchased flour	This Canadian industry comprises establishments primarily engaged in manufacturing either dry pasta, prepared flour mixes or dough from purchased flour.
311830	Tortilla manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing tortillas.
311911	Roasted nut and peanut butter manufacturing	This Canadian industry comprises establishments primarily engaged in salting, roasting, drying, cooking or canning nuts; processing grains or seeds into snacks; or manufacturing peanut butter.
311919	Other snack food manufacturing	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing snack foods.
311920	Coffee and tea manufacturing	This Canadian industry comprises establishments primarily engaged in roasting coffee; manufacturing coffee and tea extracts and concentrates, including instant and freeze dried; blending tea; or manufacturing herbal tea.

Code	Class title	Class definition
311930	Flavouring syrup and concentrate manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing soft drink concentrates and syrup, and related products for soda fountain use or for making soft drinks.
311940	Seasoning and dressing manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing dressings and seasonings.
311990	All other food manufacturing	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing food.
312110	Soft drink and ice manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing soft drinks, ice or bottled water. Water-bottling establishments in this industry purify the water before bottling it.
312120	Breweries	This Canadian industry comprises establishments primarily engaged in brewing beer, ale, malt liquors and non-alcoholic beer.
312130	Wineries	This Canadian industry comprises establishments primarily engaged in manufacturing wine or brandy, from grapes or other fruit.
312140	Distilleries	This Canadian industry comprises establishments primarily engaged in distilling liquor, except brandy; blending liquor; or blending and mixing liquor and other ingredients.
312310	Cannabis product manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing products made from cannabis plants with a level of tetrahydrocannabinol (THC) greater than 0.3%.
325189	All other basic inorganic chemical manufacturing	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing inorganic chemicals.

Code	Class title	Class definition
325190	Other basic organic chemical manufacturing	This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing basic organic chemicals.
325991	Custom compounding of purchased resins	This Canadian industry comprises establishments primarily engaged in the custom mixing and blending of purchased plastics resins; and compounding plastics resins from recycled plastics products.
333110	Agricultural implement manufacturing	This Canadian industry comprises establishments primarily engaged in manufacturing machinery for use in performing farm operations, such as the preparation and maintenance of soil; planting, harvesting or threshing; field spraying; and preparing crops for market; or for use in horticultural and residential lawn care.