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**Report
For 1962**



**CORPORATIONS AND LABOUR UNIONS
RETURNS ACT**







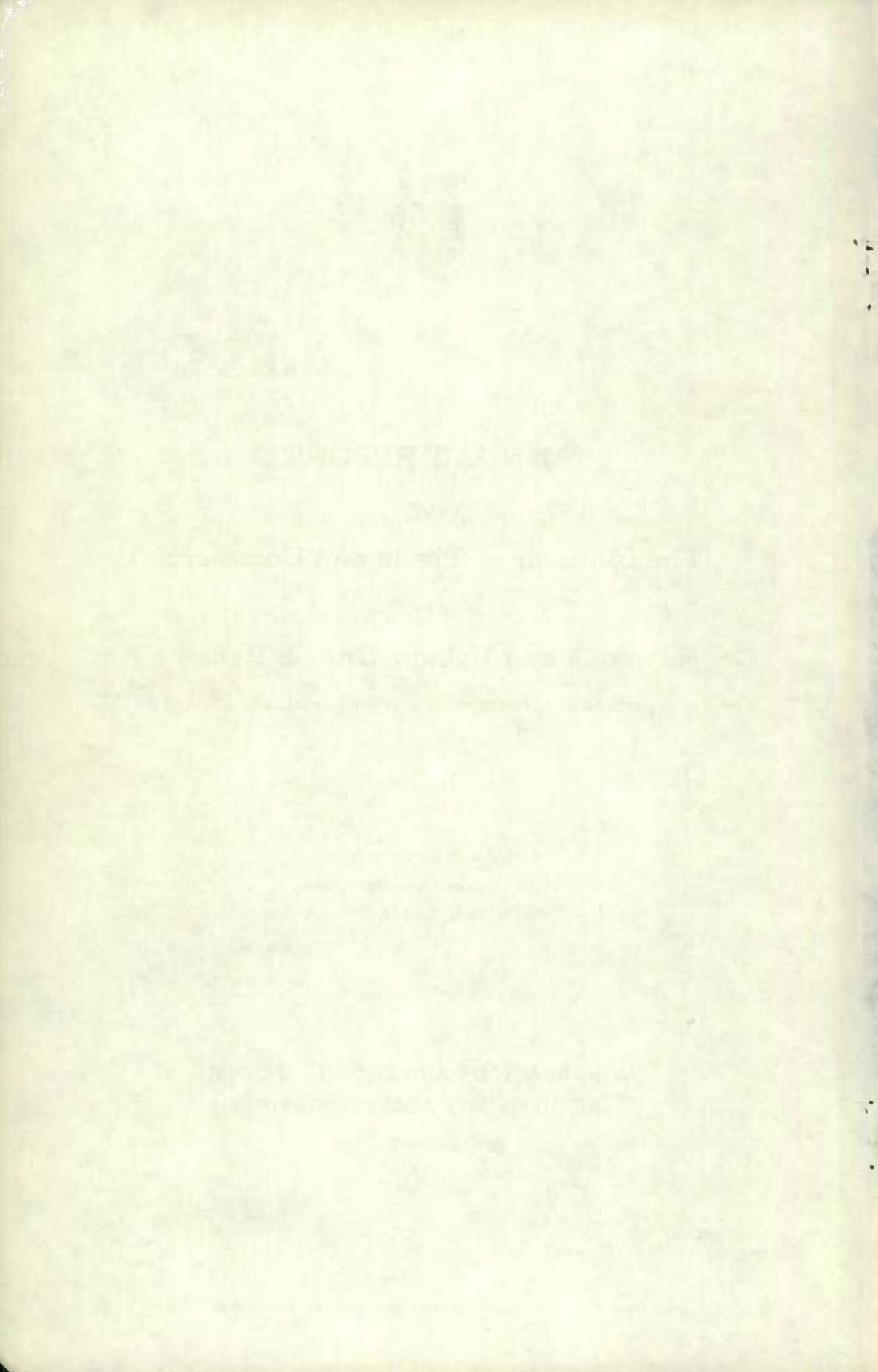
ANNUAL REPORT
of
The Minister of Trade and Commerce
under the
Corporations and Labour Unions Returns Act
(For fiscal periods of corporations and labour unions ending in 1962)

Published by authority of
The Honourable Mitchell Sharp
Minister of Trade and Commerce

**CORPORATIONS AND LABOUR UNIONS
RETURNS ACT ADMINISTRATION**

Ottawa - Canada

June 1965
9801-501



*The Honourable Mitchell Sharp,
Minister of Trade and Commerce,
Ottawa, Canada.*

Sir:

I have the honour to submit the annual report under the Corporations and Labour Unions Returns Act covering corporation and labour union returns for fiscal years ending in 1962.

Your obedient servant,

Maureen G. Duffett.

Dominion Statistician

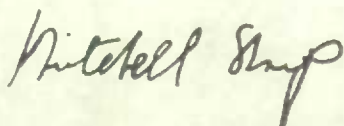
Ottawa, Canada
June, 1965.

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*To His Excellency Major-General Georges P. Vanier, D.S.O., M.C., C.D.,
Governor General and Commander-in-Chief of Canada.*

The undersigned has the honour to submit to Your Excellency the annual report for the year 1962, under the Corporations and Labour Unions Returns Act concerning corporations and labour unions in Canada.

Respectfully submitted,

A handwritten signature in dark ink, reading "Mitchell Sharp". The signature is written in a cursive, flowing style with a prominent initial "M".

Minister of Trade and Commerce

Ottawa, Canada

June, 1965.

INTRODUCTION

The Corporations and Labour Unions Returns Act, Chapter 26, 10-11 Elizabeth II, was passed by Parliament in April, 1962. The Act is administered by the Dominion Statistician under the authority of the Minister of Trade and Commerce. The purpose of the Act is to collect financial and other information on the affairs of corporations and labour unions carrying on activities in Canada. Such information was considered necessary to determine on the one hand the extent and effects of non-resident ownership and control of corporations in Canada and on the other hand, the extent and effects of the association of Canadians with international labour unions.

The ownership of stocks and bonds of Canadian corporations and institutions, by corporation and individuals outside Canada is not a recent development as Canada has been one of the world's largest importers of capital.¹ However in recent years Canadians have become increasingly aware of the rate of growth of non-resident investment in Canada and the important role of international trade unions.

Early in 1961, a bill to provide more information on the affairs of corporations and labour unions in Canada received first reading. Following its introduction various representations were received by the Government from both corporations and unions and the bill did not receive second reading. In 1962 Parliament passed the present Act entitled The Corporations and Labour Unions Returns Act.

The Act applies only to corporations whose gross revenues during a reporting period exceed \$500,000 or whose assets exceed \$250,000. Crown corporations and corporations operating under the authority of such Government of Canada statutes as the Canadian and British Insurance Companies Act, the Trust Companies Act, the Loan Companies Act, the Small Loans Act, the Radio Act and the Railway Act are exempted to avoid duplication of returns where substantially the same kind of information was felt to be available under other federal legislation. In much the same way the legislation applies to every labour union in Canada having a local in Canada and 100 or more members resident in Canada.

The corporation returns are divided into confidential and non-confidential sections. The non-confidential section of the return includes information on the incorporation, officers and directors and ownership of the corporation's issued share capital. The confidential section of the return includes financial statements of the corporation similar to those required under the Income Tax Act and a schedule of selected payments to non-residents for dividends, interest and certain business services.

The Act is designed to produce factual replies. Furthermore no questions are asked relating to contractual arrangements through which control may be exercised. There are no direct questions concerning procurement policy, personnel policy, investment policy or export policy. The Act does not ask companies to identify their "beneficial" shareholders, because it was recognized by Parliament that in many cases this information is not readily available to the corporations themselves. The Act is concerned primarily with the incidence and extent of foreign ownership and with the effects of foreign ownership.

Labour unions affected by the legislation are required to provide similar kinds of information, also divided into the two parts. In the non-confidential section, the union furnishes a copy of its constitution, names of its officers, number of employees and certain information on locals, trusteeships and collective agreements. The confidential section of the return includes the union's financial statements and information on the dues and assessments received by international unions from members of those unions resident in Canada.

¹ The Dominion Bureau of Statistics has been publishing regularly, information on the magnitude and characteristics of all types of foreign investment in Canada. Publications in this field of statistics include the "Canadian Balance of International Payments 1961 and 1962 and International Investment Position" and "Canada's International Investment Position 1926 - 1954".

All returns are made in the first instance to the Dominion Statistician. The Act provides that the non-confidential part, Section A of the return filed by each corporation shall be kept on record in an office of the Department of the Secretary of State, to which one copy is forwarded by the Dominion Statistician. Similarly the non-confidential part, Section A of the return of each labour union shall be held by the Department of Labour, to which one copy is forwarded by the Dominion Statistician. Any person is permitted to inspect these copies upon payment of a nominal fee. Section B of any return filed by either a corporation or a union remains in the control and custody of the Dominion Statistician and is not available to any person other than an official or authorized person as described in the Act.

Although the details contained in the confidential part of the return concerning an individual corporation or labour union may not be made public, the Dominion Statistician is required to prepare an annual report summarizing the information in such a manner that confidential information cannot be related to any individual corporation or labour union making returns under the Act.

The Act came into force on January 1, 1963 and the first returns under the Act for fiscal periods ending in 1962 were due June 30, 1963. Beginning January 1, 1963, the Dominion Statistician started the development of an organization to administer the Act and the recruiting of staff for this organization was carried out during the first six months of 1963. The task of acquainting corporations and labour unions of their obligation under the Act was undertaken during this time with staff seconded from other areas. This was done by the widespread distribution of questionnaire forms to corporations and labour unions in Canada. This method facilitated the explanation of the reporting requirements to corporations and labour unions. Since a list of corporations and labour unions subject to the reporting requirements of the Act was not available, information concerning the provisions of the Act had to be made available to a very large number of corporations and labour unions. Forms were also prepared that would facilitate the establishing of the exempt status of a corporation or labour union not required to report under the Act. During 1963, the first year of the Act, 85,000 corporations claimed exemption from the reporting requirements of the Act. Most of the claims for exemption were found to be valid, but after further clarification of the requirements of the Act, over 4,000 corporations claiming exemption submitted complete returns.

Because of the magnitude of the task of acquainting corporations and labour unions with their obligations under the Act, a large number had not submitted the required return by June 30, 1963, the due date. The Minister of Trade and Commerce therefore announced on July 2, 1963, that corporations and labour unions that had not submitted the required return, would not be prosecuted for the omission until after September 30 of that year.

By October of 1963, almost all returns had been received for the year 1962 and attention was then concentrated on staff training and processing of the returns. The relating of financial data to the degree of non-resident ownership of corporations operating in Canada was the first aspect of the processing undertaken. To determine the ultimate non-resident ownership of each corporation it was necessary to examine over 10,000 intercorporate relationships. This was a task of great complexity, in particular as this was the first year of operation of the Act and there was no experience to serve as a guide. In consequence more time was required for the determination of ownership than is likely to be needed in future years. Nevertheless by late 1964 it was possible to complete the linking of corporations and to determine ultimate non-resident ownership of each corporation reporting under the Act. This report contains the material so tabulated and summarized. The degree of non-resident ownership varies widely between industries and in this report attention had been given to non-resident owned corporations and industries as being one of the main purposes of the Act. In future reports other aspects of corporations in Canada in relation to non-resident ownership will be presented.

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PART I
CORPORATIONS

1. CORPORATIONS IN CANADA

During the first year of the Act, some 25,000 corporations submitted complete returns. A number of returns were completed by corporations which were exempt from the reporting requirements of the Act and such returns are not included in this report. Table 1 shows that 24,508 reporting corporations were tabulated. This number includes corporations operating in Canada whether incorporated in Canada, or incorporated outside Canada and operating in Canada as a branch. In a few cases corporations were incorporated outside Canada for the purpose of carrying on business in Canada, and in these cases the entire corporation is included in the tabulations as its business outside Canada is relatively small. A few Canadian corporations have been excluded from the tabulations since they do substantially all their business outside Canada. Also excluded from the tabulations are all without-share-capital corporations, as most are exempt from the Act, and those required to report present a special problem in tabulating the equity equivalent in their balance sheet corresponding to the share capital of other corporations.

Corporations reporting under this Act are required to submit audited financial statements as part of the return. These financial statements vary substantially between corporations as to the degree of detail shown and the type of presentation. There are differences in the accounting practices employed within each industry and between industries. As a result, it was impracticable in the time available to develop more detailed financial information from the statements submitted. At the present time research is being undertaken to develop methods by which items appearing on the financial statements of all reporting corporations may be classified on a uniform and comparable basis in order that more detailed and uniform statistics may be produced.

Four basic financial items, assets, equity, sales and profits were selected for tabulation in this report. The assets of a corporation include cash, receivables, inventories, net fixed assets, investments in other corporations, and other assets. These assets were tabulated as shown by the financial statements of the corporations after deducting allowances for doubtful accounts and accumulated depreciation. Total assets of corporations may be used to indicate the proportion of recorded book wealth held by resident owned corporations and by non-resident owned corporations. Equity may be measured as the difference between a corporation's assets and its liabilities and represents the ownership of the shareholders in the corporation. Ownership involves certain inherent risks but also carries with it the rewards of participation in the profits of the corporation, and certain voting privileges. As tabulated, equity consists of the total of all issued share capital, the earnings retained in the business (or minus any deficit), all items of capital, and the amounts segregated from the retained earnings. Equity as a measure of the ownership of residents and non-residents in the investment of reporting corporations can be related to the total assets of reporting corporations for either group. Sales indicate the extent to which non-resident owned corporations participate in various industrial markets. The amount normally tabulated for trade and manufacturing corporations was the gross revenue derived from their principal source of operations. However total income was used for corporations whose main source of income was from rents, dividends and interest. Profits may be used to determine on the whole, the profitability of resident and non-resident owned corporations. Taxable income could not be used for this purpose as tax concessions to some classes of corporations rendered this measure non-comparable for all industries. A more inclusive definition was therefore adapted which would embrace capital gains, non-taxable dividend income, profits on the disposal of fixed assets, and any other type of non-recurring, extraneous profit which may have been credited directly to the retained earnings account. The profits tabulated therefore include the corporation's operating profit, and financial income, if any, in addition to the items enumerated above, after deducting allowances for depreciation but before income tax provisions and dividend declarations.

The assets, equity, sales and profits of the 24,508 corporations covered by this report are given in Table I. This table shows that these 24,508 corporations held assets of \$63,744.8 million; the equity of their shareholders was \$32,563.8 million; and their

sales and profits were \$54,003.1 million and \$4,129.7 million, respectively. The finance industry accounts for 27 per cent of total assets of all reporting corporations. Since many corporations in this industry are financial intermediaries or holding companies, this industry's assets of \$17,406.2 million duplicate to a greater extent than in other industries the total value of assets held by all corporations. While a number of financial corporations are required to report under the Act, chartered banks and most of the insurance companies are exempt from the Act. Together they constitute a large part of the financial market in Canada.

Manufacturing corporations, 5,949 in all, reported assets of \$24,471.9 million in 1962. The unit used for industrial classification in this report is the corporation as a whole as opposed to the establishment,¹ the basis used in most other statistical publications. Corporations which mine and process minerals are included in manufacturing when the value added in the processing exceeds that added in the mining. As a result, assets in the manufacturing industries are overstated to the extent that these corporations have assets employed in mineral extraction. Similarly, assets in metal mining and mineral fuels are understated.

The ultimate degree of non-resident ownership has been determined for each reporting corporation as well as the value of assets held by these corporations. The degree of non-resident ownership of assets may be overstated since most smaller exempt corporations appear to be resident owned. Non-financial business enterprises not reporting under the Act held assets in 1962 at book value of some \$42 billion.² As these enterprises are not covered by the Act the assets and ownership of this group are not included in the report. However these assets must be considered when relating non-resident ownership to the Canadian economy. Financial corporations not reporting under the Act also held assets at book value in 1962 of some \$42 billion.² These corporations are mainly financial intermediaries and should be considered separately from other corporations. Table II indicates that non-financial corporations reporting under the Act held approximately 52 per cent of total assets of non-financial business in Canada in 1962 and that 24.8 per cent of total assets were held by non-financial corporations more than 50 per cent non-resident owned. The coverage of the Act of the Mining and Manufacturing industries is much higher than in other industries and the measurement of non-resident ownership is likely to be more complete. Those parts of the agriculture, construction, trade and service industries not covered by the Act consist mostly of smaller operations which are largely resident owned, therefore the degree of non-resident ownership in these industries would not likely be much higher were ownership information available on all corporations.

The utility industries include large Canadian government owned enterprises such as railways, air lines, electric power, telephone and other utility services. These corporations are not required to report under the Act but must be included to assess the magnitude of non-resident ownership in these areas. In addition to these corporations, certain classes of utilities are specifically exempt from the reporting requirements of the Act including certain telephone, railway, shipping and broadcasting corporations. Some of the shares of these corporations are owned by non-residents but such ownership has not been determined for this report. Therefore the degree of non-resident ownership in this industry is likely to be higher than 4.0 per cent. These two groups of corporations, government owned utilities and exempt utilities largely account for the 78.7 per cent of utilities assets not covered by the Act.

¹ The establishment is the smallest unit which is a separate operating entity capable of reporting statistical data.

² The estimated total assets of business enterprises includes agriculture and other unincorporated business, government enterprises and financial and non-financial corporations but excludes governments (except government enterprises) religious, educational and other non-profit institutions, trust funds, trustee pension plans, housing (other than apartments and other housing owned by corporations), personal corporations and personal wealth.

TABLE I. Corporations Reporting Under the Corporations and Labour Unions Returns Act, by Industry Group, 1962

Industry group	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Mining, quarries and oil wells:					
Metal mines	355	2,848.7	1,731.3	834.2	195.5
Mineral fuels	294	2,670.1	1,751.7	635.4	98.5
Other mining	392	779.8	511.2	278.1	33.3
Sub-totals	1,041	6,298.6	3,994.2	1,747.7	327.3
Manufacturing:					
Food	878	2,245.6	1,288.9	4,173.2	171.2
Beverages	152	867.1	495.2	764.4	148.2
Tobacco	27	371.1	191.7	749.6	37.0
Rubber	44	305.1	173.0	418.9	17.0
Leather	144	132.6	60.0	245.0	5.7
Textiles, knitting and clothing	835	1,040.7	575.7	1,612.7	93.3
Wood	588	1,028.7	480.7	1,031.7	66.4
Furniture	215	157.9	82.5	239.4	8.7
Paper	239	3,703.3	2,459.0	2,512.4	385.7
Printing	326	516.5	294.1	653.5	58.7
Primary metal	131	3,608.7	2,115.5	2,228.6	374.1
Metal fabricating	622	1,083.2	640.2	1,427.1	86.5
Machinery	260	944.8	532.7	1,060.9	95.3
Transportation equipment	206	1,461.4	877.6	2,377.0	204.9
Electrical products	277	1,202.5	667.0	1,650.6	75.9
Non-metallic mineral products	274	844.5	472.9	736.3	90.1
Petroleum and coal products	36	2,843.7	1,907.6	2,177.7	165.5
Chemicals	365	1,659.6	1,024.6	1,703.0	183.0
Miscellaneous	330	454.7	212.2	556.3	42.0
Sub-totals	5,949	24,471.7	14,551.1	26,318.3	2,309.2
Construction industry	1,987	1,774.0	544.4	2,882.3	71.3
Transportation, storage and communication	791	2,715.4	944.0	1,307.0	155.8
Gas, water and electric utilities	103	2,045.9	965.1	543.0	102.6
Wholesale trade	4,085	4,288.5	1,655.4	10,727.3	224.2
Retail trade	2,554	3,026.0	1,451.2	7,430.3	202.2
Finance	6,190	17,406.2	7,726.5	1,764.1	650.5
Other industries	1,808	1,718.5	731.9	1,283.1	86.8
Totals, all industries	24,508	63,744.8	32,563.8	54,003.1	4,129.9

Note: Users of this table and of data throughout this report should note that all totals are derived from the addition of items appearing on the balance sheets or income statements of individual corporations, and therefore reflect the inclusion of substantial intercorporate financial items which would be eliminated in a consolidation of the corporate sector of the economy.

TABLE II. Estimated Total Business Assets and Assets of Reporting Corporations, 1962

Industry group	Estimated total assets of businesses in Canada	Assets of reporting corporations		Assets held by reporting corporations more than 50 per cent non-resident owned	
		\$000,000	per cent ¹	\$000,000	per cent ¹
Agriculture ²	14,387.0	368.0	2.6	181.2	1.3
Mining	6,435.6	6,298.6	98.9	4,109.2	57.7
Manufacturing	24,663.8	24,471.7		12,841.4	
Construction	3,419.2	1,774.0	51.9	312.9	9.2
Utilities	22,317.0	4,761.3	21.3	891.3	4.0
Trade	13,819.2	7,314.5	52.9	2,260.2	16.4
Services	3,539.7	1,350.5	38.2	358.9	10.1
Totals	88,591.5	46,338.6	52.3	21,955.1	24.8
Finance	59,047.3	17,406.2	29.5	5,284.4	8.9

¹ Per cent of estimated total assets.

² The value of the assets of the agriculture industry is the market value of farms established by the 1961 Census.

The coverage of the finance industry is lower than for most other sectors as the chartered banks and most of the insurance companies operating in Canada are exempt from the Act. Also in this industry are a few government owned financial institutions which are also exempt from the Act. Some of the non-government financial institutions exempt from the reporting requirements of the Act are non-resident owned and the ownership of these corporations is not included in this report. Therefore the degree of non-resident ownership of finance corporations is likely to be higher than 8.9 per cent.

On the basis of the coverage of the Act it is shown in Table II that 24.8 per cent of total non-financial business assets are held by corporations that are more than 50 per cent non-resident owned. Mining and manufacturing industries account for about one third of the assets of all non-financial business enterprises in Canada and approximately 58 per cent of the total assets of these industries are held by corporations more than 50 per cent non-resident owned. In all industries other than mining and manufacturing, corporations that are more than 50 per cent non-resident owned hold only 9 per cent of total assets of these industries, and the highest percentage of non-resident holding in these industries is in trade at 16.4 per cent. As stated previously the 4.0 per cent and 8.9 per cent non-resident ownership which are shown for utilities and finance respectively are understated.

2. OWNERSHIP OF CORPORATIONS REPORTING UNDER THE CORPORATIONS AND LABOUR UNIONS RETURNS ACT

The first use of information submitted under the Act has been to determine the degree of non-resident ownership in each reporting corporation. In some instances, a corporation is directly owned by non-residents, but in many cases corporations in Canada are owned, wholly or in part, by other corporations which in turn may be owned by non-residents or by other Canadian corporations. The ownership of the common voting shares of each corporation reporting under the Act was traced through intercorporate holdings of shares to determine in so far as possible, whether the ultimate owners were resident or non-resident.³ In order that the ultimate non-resident ownership could be determined for the corporations reporting under the Act, over 10,000 shareholdings between corporations were examined.⁴

After ultimate non-resident ownership was determined for each corporation reporting under the Act, it was related to the four financial items tabulated: assets, equity, sales and profits. As Table III indicates, 3,083 corporations were more than 95 per cent owned by non-residents and these corporations held assets of \$15,843.2 million, and had sales

³ It may be noted that the statistical processes employed in this report involve the primary classification of corporations on two bases: degree of non-resident ownership, direct and indirect, in the voting stock of each corporation, and control, direct and indirect, through ownership of voting stock of each corporation, as well as size and industry. Totals from financial statements were allocated on the basis of the classification of the corporation.

While the classification by control is broadly similar in character to that employed in the familiar series constructed by the Balance of Payments Section of the Dominion Bureau of Statistics, the degree of non-resident ownership is entirely new. The Dominion Bureau of Statistics' series for foreign ownership covers ownership of both the equity and long-term liabilities of enterprises, and results from the application of geographical distributions to the value of each class of security.

Among the other causes of differences are adjustments to the Dominion Bureau of Statistics balance of payments series, such as adjustments to the value series to eliminate investments in other countries by Canadian corporations, consolidation of data to eliminate inter-corporate financial items within Canada, industrial classification by enterprises or family of corporations rather than by corporation, and inclusion of corporations exempted under the Corporations and Labour Unions Returns Act by reason of size or specific class exemption.

⁴ An explanation of the method used to determine degree of non-resident ownership is contained in Part B of Appendix B.

of \$14,202.3 million. In total, 4,356 corporations were more than 50 per cent owned by non-residents and these corporations in 1962 held assets of \$27,239.5 million and had sales of \$22,420.0 million. These corporations accounted for 42.5 per cent of total assets and 41.3 per cent of total sales of corporations reporting under the Act.

TABLE III. Corporations Reporting Under the Corporations and Labour Unions Returns Act by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	3,083	15,844.4	8,519.3	14,202.4	1,173.3
75 to 94.9 per cent.....	558	6,222.8	3,705.3	4,340.6	387.7
50 to 74.5 per cent.....	715	5,172.3	3,040.7	3,875.7	353.4
Sub-totals	4,356	27,239.5	15,265.3	22,418.7	1,914.4
25 to 49.9 per cent	815	6,430.5	3,936.6	3,623.3	521.0
5 to 24.9 per cent.....	1,099	9,240.4	4,739.0	5,026.7	630.8
Under 5 per cent	18,238	20,834.4	8,622.9	22,934.4	1,063.7
Sub-totals	20,152	36,505.3	17,298.5	31,584.4	2,215.5
Totals	24,508	63,744.8	32,563.8	54,003.1	4,129.9

TABLE IV. Degree of Non-resident Ownership of Reporting Corporations in the Manufacturing and Mining Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	1,414	9,542.4	5,377.2	9,074.5	895.3
75 to 94.9 per cent	251	4,960.9	2,967.5	3,477.2	311.7
50 to 74.9 per cent	303	3,447.3	2,278.3	2,581.3	272.3
Sub-totals	1,968	17,950.6	10,623.0	15,133.0	1,479.3
25 to 49.9 per cent	299	2,966.9	2,092.1	1,970.0	318.0
5 to 24.9 per cent	553	4,816.8	3,247.3	3,298.9	478.7
Under 5 per cent	4,170	5,036.0	2,582.9	7,664.1	360.5
Sub-totals	5,022	12,819.7	7,922.3	12,933.0	1,157.2
Totals	6,990	30,770.3	18,545.3	28,066.0	2,636.5

TABLE V. Degree of Non-resident Ownership of Reporting Corporations in the Construction, Utilities, Trade, Finance and Service Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	1,669	6,302.0	3,142.1	5,127.9	278.0
75 to 94.9 per cent	307	1,261.9	737.8	863.4	76.0
50 to 74.9 per cent	412	1,725.0	762.4	1,294.4	81.1
Sub-totals	2,388	9,288.9	4,642.3	7,285.7	435.1
25 to 49.9 per cent	516	3,463.6	1,844.5	1,653.3	203.0
5 to 24.9 per cent	546	4,423.6	1,491.7	1,727.8	152.1
Under 5 per cent	14,068	15,798.4	6,040.0	15,270.3	703.2
Sub-totals	15,130	23,685.6	9,376.2	18,651.4	1,058.3
Totals	17,518	32,974.5	14,018.5	25,937.1	1,493.4

Table III shows that 20,152 reporting corporations were more than 50 per cent owned by Canadian residents. These corporations held assets of \$36,805.4 million and had sales of \$31,916.0 million in 1962. Included in these 20,152 corporations are 2,239 corporations with assets of \$6,729.6 million that are held, wholly or in part, by nominees and therefore the ultimate ownership of these corporations could not be completely determined.⁵

Mining and Manufacturing

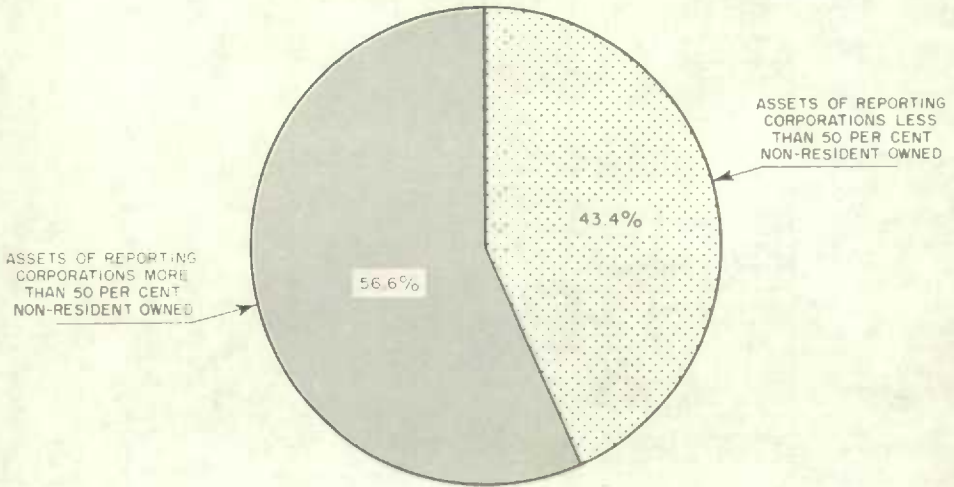
As illustrated in Table I of the 24,508 corporations reporting under the Act, 6,990 (28.5 per cent) were engaged in the mining and manufacturing industries. These corporations held assets of \$30,770.5 million (48.0 per cent) of the total assets of \$63,744.8 for all corporations reporting under this Act. In 1962, 1,041 of these corporations were primarily engaged in the production of minerals in Canada. These corporations held assets of \$6,298.6 million. As stated previously other corporations were also engaged in the production of minerals, but because of the greater value added in the processing of these minerals, such corporations are included in manufacturing. Corporations primarily engaged in the mining industry more than 50 per cent owned by non-residents in 1962 held assets of \$4,109.2 million, 65.2 per cent of the total assets of the industry, while corporations, more than 50 per cent owned by residents of Canada, held the remaining 34.8 per cent. The assets of corporations in the manufacturing industries were somewhat more evenly distributed between those corporations which were more than 50 per cent non-resident owned and those that were less than 50 per cent non-resident owned, the former holding 56.6 per cent and the latter 43.4 per cent of the total assets of all manufacturing industries.

⁵ Nominee shareholdings are examined briefly in Part C of Appendix B.

CHART - A

DEGREE OF NON-RESIDENT OWNERSHIP IN 1962
OF REPORTING CORPORATIONS

MANUFACTURING



MINING, QUARRIES AND OIL WELLS

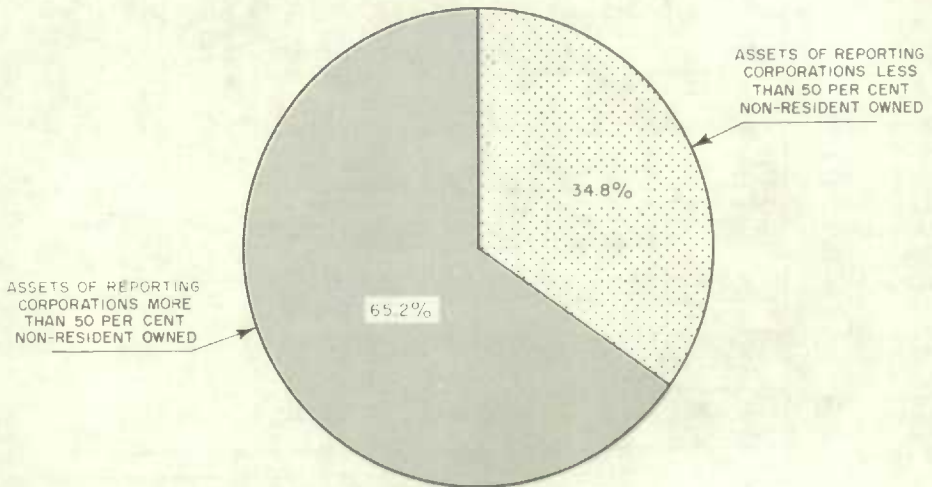
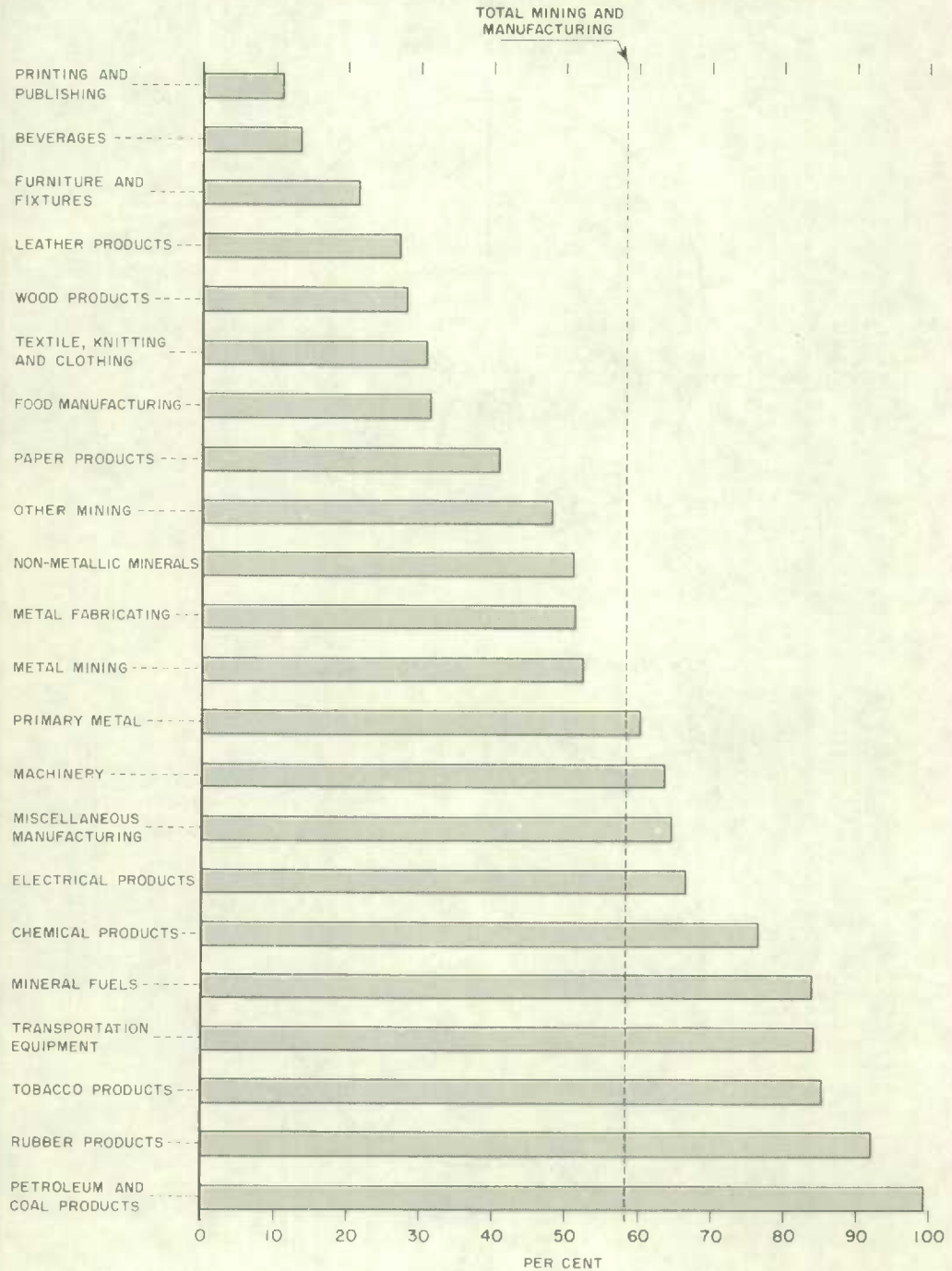


CHART - B

PER CENT OF ASSETS OF REPORTING CORPORATIONS IN MINING
AND MANUFACTURING INDUSTRIES HELD BY CORPORATIONS
MORE THAN 50 PER CENT NON-RESIDENT OWNED, 1962



As illustrated in the charts, the percentage of assets held by corporations more than 50 per cent non-resident owned varies widely from 10.9 per cent in the Printing and Publishing industry to 99.3 per cent in the Petroleum refining industry. In addition to the printing and publishing, more than 50 per cent of the assets of eight other mining and manufacturing industries, are held by resident owned corporations including Beverages, Furniture, Leather products, Wood products, Textiles, Knitting and Clothing, Food, Paper and one mining category, "Other mining". This latter group consists largely of asbestos mines, other non-metal mines, quarries, and corporations engaged in exploration for minerals and the drilling of oil and gas wells.

In another seven industries, the percentage of assets held by corporations more than 50 per cent owned by non-residents ranges from 51.1 per cent in the Non-Metallic Mineral Products manufacturing industry to 66.6 per cent in the Electrical Products Industry. In the remaining six mining and manufacturing industries that are presented in this report, the percentage of the assets of each industry held by corporations more than 50 per cent non-resident owned ranges from 76.4 per cent to 99.7 per cent. These industries include, chemical products, mineral fuels, transportation equipment, tobacco products, rubber products and petroleum refining. In most of this latter group of industries residents have a substantial minority interest although the corporations are more than 50 per cent owned by non-residents.

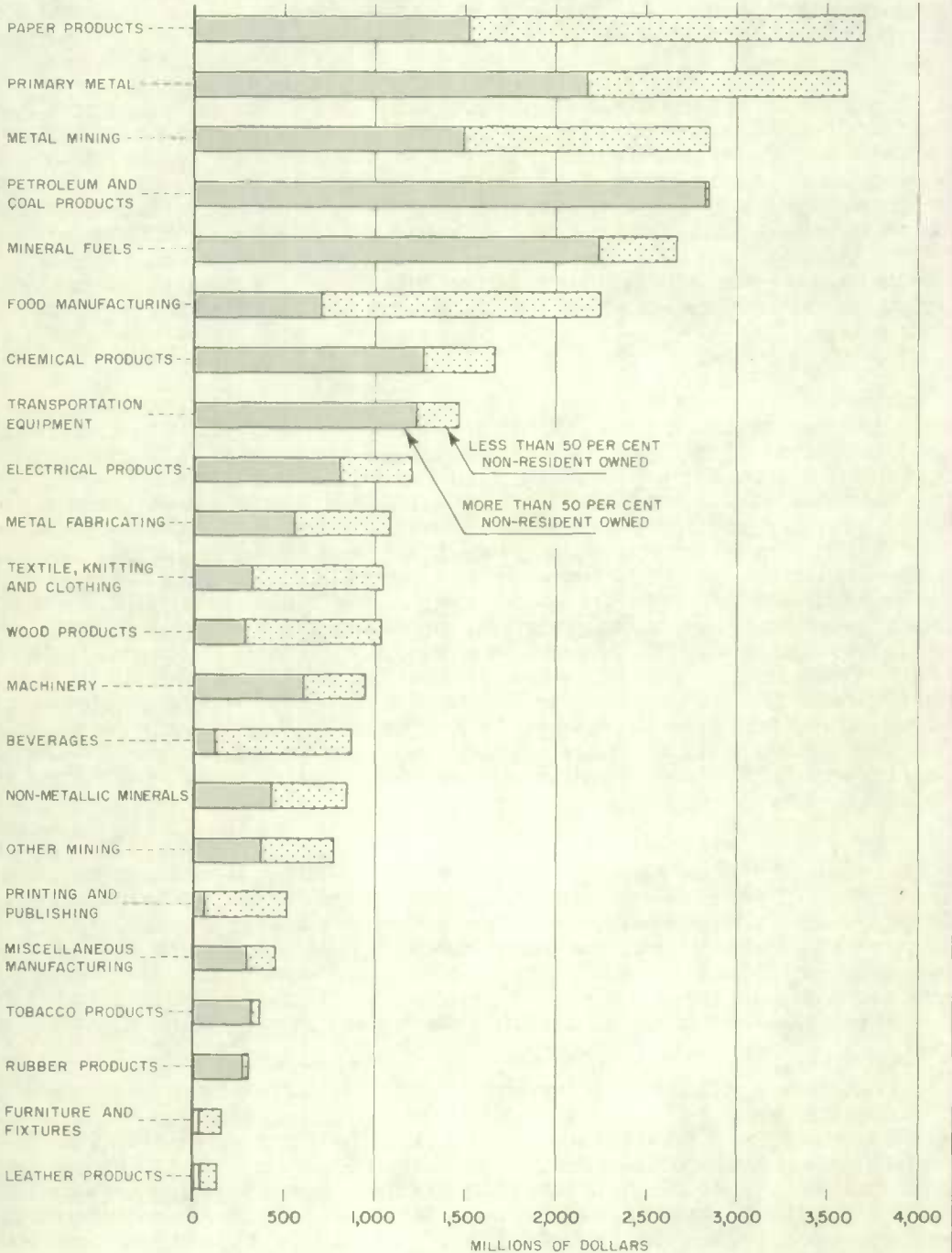
While the percentage of assets held by non-resident controlled corporations varies widely between industries, the magnitude of the assets of these industries provides a useful comparison of the importance of non-resident ownership in each industry. As illustrated in Chart C, two industries have total assets exceeding \$3,000 million, namely, paper and primary metal. These industries have a significant degree of resident ownership, with 59.1 per cent and 39.8 per cent, respectively of their assets held by corporations that are more than 50 per cent resident owned. The next largest industry, in terms of assets, metal mining has a substantial resident ownership. On the other hand, the next two largest industries having assets exceeding \$2,500 million have relatively small resident ownership. These two industries, are the mineral fuel industry, primarily the oil and gas producing industry, and corporations engaged in the refining of petroleum products. In these two industries corporations that are more than 50 per cent non-resident owned hold 99.3 per cent and 83.9 per cent of the assets in these petroleum refining industries and mineral fuel industries, respectively. While non-residents have majority ownership in these corporations, a number of large corporations in this industry do have substantial resident ownership of shares. The degree of ownership of other industries in relation to total assets of the industry is shown on the chart.

Of the total of 6,990 reporting corporations in the mining and manufacturing industries, 1,208 (17.3 per cent) were engaged in mineral production and processing and held \$12,751.0 million (41.4 per cent) of a total of \$30,770.9 million in assets. Corporations in the mineral production and processing industries with more than 50 per cent non-resident ownership held \$9,105.8 million in assets, representing 71.4 per cent of the "total assets of mining and primary processing industries". The greatest concentration of non-resident ownership was in the oil and gas producing and petroleum refining industries.

There were 2,302 reporting corporations in other primary manufacturing industries representing 32.9 per cent of the total number of reporting corporations in mining and manufacturing. These 2,302 corporations held \$9,192.9 million in assets or 29.9 per cent of total assets of mining and manufacturing industries. Those corporations with less than 50 per cent non-resident ownership held \$5,789.9 million in assets. This represents 63.0 per cent of the total assets reported for other primary manufacturing. Corporations in the beverages, wood, leather, food products and paper industries were for the most part less than 50 per cent non-resident owned.

CHART - C

ASSETS OF REPORTING CORPORATIONS IN MINING AND MANUFACTURING INDUSTRIES, 1962



The 3,480 reporting corporations engaged in secondary manufacturing held assets of \$8,826.4 million. This represents 28.7 per cent of the total assets of mining and manufacturing. Corporations which were more than 50.0 per cent non-resident owned held \$5,441.8 million or 61.7 per cent of the total assets of reporting corporations in secondary manufacturing. Those industries with the most number of corporations more than 50.0 per cent non-resident owned were rubber products, transportation equipment, chemical products, electrical products, machinery and metal fabricating.

TABLE VI. Assets of Reporting Corporations in the Mining and Manufacturing Industries, 1962

	Reporting corporations more than 50 per cent non-resident owned			Reporting corporations less than 50 per cent non-resident owned			Total reporting corporations	
	Corporations	Assets		Corporations	Assets		Corporations	Assets
	number	\$'000,000	%	number	\$'000,000	%	number	\$'000,000
Mining:								
Metal mines	85	1,493.9	52.4	270	1,354.8	47.6	355	2,848.7
Mineral fuels	161	2,240.0	83.9	133	430.1	16.1	294	2,670.1
Other mining	107	375.3	48.1	285	404.5	51.9	392	779.8
Sub-totals	353	4,109.2	65.2	688	2,189.4	34.8	1,041	6,298.6
Primary processing:								
Primary metal	44	2,171.4	60.2	87	1,437.3	39.8	131	3,608.7
Petroleum and coal products ..	25	2,825.2	99.3	11	18.5	.7	36	2,843.7
Sub-totals	69	4,996.6	77.4	98	1,455.8	22.6	167	6,452.4
Totals, mining and primary processing	422	9,105.8	71.4	786	3,645.2	28.6	1,208	12,751.0
Other primary manufacturing:								
Food products	120	701.5	31.2	758	1,544.1	68.8	878	2,245.6
Beverages	12	114.9	13.3	140	752.2	86.7	152	867.1
Tobacco	18	316.7	85.3	9	54.4	14.7	27	371.1
Leather	19	35.9	27.1	125	96.7	72.9	144	132.6
Wood	58	287.8	28.0	530	740.9	72.0	588	1,028.7
Paper	84	1,514.9	40.9	155	2,188.4	59.1	239	3,703.3
Non-metallic mineral products	72	431.3	51.1	202	413.2	48.9	274	844.5
Totals, other primary manufacturing	383	3,403.0	37.0	1,919	5,789.9	63.0	2,302	9,192.9
Secondary manufacturing:								
Rubber products	30	280.6	92.0	14	24.5	8.0	44	305.1
Textiles, knitting mills, clothing	111	319.1	30.7	724	721.6	69.3	835	1,040.7
Furniture	25	33.9	21.5	190	124.0	78.9	215	157.9
Printing and publishing	40	56.5	10.9	286	460.0	89.1	326	516.5
Metal fabricating	199	556.1	51.3	423	527.1	48.7	622	1,083.2
Machinery	133	601.7	63.7	127	343.1	36.3	260	944.8
Transportation equipment	99	1,231.0	84.2	107	230.4	15.8	206	1,461.4
Electrical products	158	801.2	66.6	119	401.3	33.4	277	1,202.5
Chemical products	228	1,267.9	76.4	137	391.7	23.6	365	1,659.6
Miscellaneous	140	293.8	64.6	190	160.9	35.4	330	454.7
Totals, secondary manufacturing	1,163	5,441.8	61.7	2,317	3,384.6	38.3	3,480	8,826.4
Totals, mining and manufacturing	1,968	17,950.6	58.3	5,022	12,819.7	41.7	6,990	30,770.3

Metal Mining (Tables 1 A and 1 B)

The metal mining industry consists of corporations primarily engaged in the extraction of metallic mineral bearing ores, and the crushing of those ores but in most cases does not include the refining of the metals. Such production includes gold, nickel, copper, lead, zinc, iron, uranium and other materials. In some cases these corporations are engaged in other activities including the smelting and refining of the ores mined, but such activity is not as important as the metal mining. The assets of those corporations do not indicate the total investment in metal mining as a number of corporations with large metal mining facilities also refine the ores produced and in these cases, since the value added is greater in the manufacturing rather than in the mining process, such corporations are classified in the primary metal industry of manufacturing. In 1962, 355 reporting corporations were classified in this industry, with 85 of these corporations being more than 50 per cent non-resident owned. These 85 corporations held 52.4 per cent of the assets of all reporting corporations in this group.

Mineral Fuels (Tables 2 A and 2 B)

Coal mines and corporations engaged in the production of oil and natural gas constitute most of this industry. The largest part is the oil and gas producing industry with coal mining accounting for less than 5 per cent of total assets. As indicated in Table 2 B, there are 133 corporations more than 50 per cent resident owned and held assets of \$430.1 million while 161 corporations more than 50 per cent non-resident owned held assets of \$2,240.1 million, representing 83.9 per cent of total assets of the industry.

Food Manufacturing Industries (Tables 4 A and 4 B)

The production of Canadian agriculture is largely processed in this industry. While some processing of imported products is carried out such as sugar and some of the production of the industry is intended for export such as flour, most of the processing is of Canadian agricultural products for consumption in Canada. Unincorporated enterprises and co-operatives together account for some 10 per cent of total production in these industries. Therefore the degree of non-resident ownership based on corporations reporting under the Act will be overstated for this industry. In 1962, 120 corporations in this industry were more than 50 per cent non-resident owned and these corporations held 31.2 per cent of the assets of all reporting corporations.

Beverage Industries (Tables 5 A and 5 B)

The production of carbonated beverages and alcoholic beverages is the output of this industry and is concentrated in a relatively few corporations. In 1962, 152 corporations in these industries reported under the Act and only 12 of these were more than 50 per cent non-resident owned, holding assets of \$114.9 million representing 13.3 per cent of total assets of reporting corporations.

Tobacco Industry (Table 6)

This industry includes the processing of tobacco and the production of tobacco products. In 1962, 85.3 per cent of the assets were held by 18 corporations more than 50 per cent non-resident owned.

Rubber Industry (Table 7)

The production of tires and tubes accounts for approximately 50 per cent of the output of this industry. Rubber footwear and rubber products makes up the remaining 50 per cent. In 1962, 44 corporations reported under the Act and 30 of these were more than 50 per cent non-resident owned holding 92.0 per cent of the assets of reporting corporations in this industry.

Leather Products (Table 8)

The production of leather footwear accounts for more than half of the production of this industry with leather gloves, luggage and other products making the other half. In 1962, those corporations more than 50 per cent non-resident owned held assets of \$35.9 million equal to 27.1 per cent of the industry total.

Textile, Knitting and Clothing Industries (Tables 9 A and 9 B)

The production of primary textiles, cotton wool and synthetics in the form of both yarn and cloth and the processing of these products into articles of clothing and other textile products is the main activity of this industry. Included in this industry are synthetic textile mills with assets of \$193.6 million, nearly 20 per cent of total assets of the textile, knitting and clothing industries. Corporations producing cotton goods and men's clothing with assets of \$164.5 million and \$136.5 million, respectively, are other large sectors of these industries.

The 111 corporations that were more than 50 per cent non-resident owned in 1962 held assets of \$319.1 million, equal to 30.7 per cent of the total industry.

Wood (Tables 10 A and 10 B)

The processing of forest products into both rough and finished lumber, into veneers and plywoods, and into sashes, doors and mouldings is the principal activity of the 588 corporations classified in this industry. These operations for the most part tend to be smaller than in some other industries and the degree of non-resident ownership is less. Approximately 10 per cent of the production in this industry is by unincorporated enterprises and by co-operatives. Reporting corporations that were more than 50 per cent non-resident owned held assets of \$287.8 million in 1962, equal to 28.0 per cent of the assets of the industry.

Furniture and Fixtures (Tables 11 A and 11 B)

The production of household and office furniture is the main activity of the 215 reporting corporations in this industry. In 1962, some 25 of these corporations were more than 50 per cent non-resident owned and held assets of \$33.9 million, 21.5 per cent of the industry reported under the Act.

Paper (Tables 12 A and 12 B)

The paper industry is one of the largest in Canada, processing Canadian forest products into pulp, paper and paper products largely for export. The pulp and paper mills which include newsprint mills are the largest part of this industry accounting for nearly 90 per cent of assets. The remaining 10 per cent was concerned with the production of other paper products.

In 1962 some 84 corporations were more than 50 per cent non-resident owned and held assets of \$1,514.9 million equal to 40.9 per cent of the industry. At the same time, 59.1 per cent were held by 155 corporations that were more than 50 per cent owned by Canadian residents.

Printing and Publishing (Tables 13 A and 13 B)

The publishing of Canada's newspapers is the industry in which Canadian residents have the greatest degree of ownership. The 40 corporations that were more than 50 per cent non-resident owned in 1962 held assets of \$56.5 million, only 10.9 per cent of the assets of the industry.

Primary Metal (Tables 14 A and 14 B)

The primary metal industries include corporations engaged in the processing of metallic mineral ores. In a number of cases these corporations also extract the ore and the assets used in the extraction are included in the total reported. Also included in the primary metal industry is the refining of aluminum although this metal is not a native Canadian ore. In 1962 some 131 corporations reporting under the Act were classified in the Primary Metal Industry. These corporations held assets of \$3,608.7 million and 60.2 per cent of these assets were held by corporations that were more than 50 per cent owned by non-residents. As indicated in Table 14 B the corporations that are non-resident owned are much larger than those that are resident owned. In 1962 the 44 corporations that were more than 50 per cent non-resident owned held assets on average of \$49.3 million while twice that number of corporations, 87 in all, that were less than 50 per cent non-resident owned held assets on average of only \$16.5 million.

Metal Fabricating (Tables 15 A and 15 E)

This industry includes metal products such as boiler and plate, structural steel, ornamental metal, metal stamping, wire, hardware, heating equipment and machine shops but does not include transportation equipment or industrial machinery. In 1962, 622 corporations were classified to this industry making it one of the large industries by number of firms. In 1962, 199 corporations were more than 50 per cent non-resident owned and held assets of \$556.1 million, 51.3 per cent of the total assets of reporting corporations in the industry.

Machinery (Tables 16 A and 16 B)

The production of agricultural machinery, accounts for over a third of the production of the industry while other types of machinery make up the remainder. In 1962, 133 corporations classified in this industry were more than 50 per cent non-resident owned and held assets of \$601.7 million (63.7 per cent).

Transportation Equipment (Tables 17 A and 17 B)

Corporations in this industry are primarily engaged in the manufacture of aircraft, motor vehicles, trucks, railroad rolling stock, and ships. As indicated in Table 17 B, 206 corporations reporting under the Act were classified to this industry and in 1962 reported assets of \$1,461.5 million. In that year, 99 of these corporations were more than 50 per cent owned by non-residents and held assets of \$1,231.0 million, representing 84.2 per cent of the assets of this industry.

Electrical Products (Tables 18 A and 18 B)

Electrical appliances, communication equipment and electrical industrial equipment account for over 50 per cent of the production of this industry. In 1962, 158 reporting corporations in this industry were more than 50 per cent non-resident owned. These corporations held assets of \$801.2 million or 66.6 per cent of the total assets of reporting corporations.

Non-metallic Mineral Products (Tables 19 A and 19 B)

The manufacturing of cement, ready-mix concrete and concrete products constitutes nearly half of this industry. Also included is the production of lime, gypsum, clay and glass products. The 72 corporations in this industry more than 50 per cent non-resident owned held assets of \$431.3 million or 51.1 per cent of the total assets reported under the Act.

Petroleum and Coal products (Tables 20 A and 20 B)

The largest part of the industry consists of fully integrated corporations in the production, refining and marketing of petroleum products. Therefore the assets of these corporations are not fully employed in the refining process, but include sizeable investments in other aspects of the petroleum industry. Included in this industry are 8 small corporations engaged in the production of other petroleum and coal products. In 1962, 25 corporations with total assets of \$2,825.2 million were more than 50 per cent owned by non-residents, an average per corporation of over \$100 million in assets. This amount (\$2,825.2 million) represented 99.3 per cent of the assets of all corporations in this industry. The degree of non-resident ownership is overstated slightly as a Canadian co-operative refinery in Western Canada has not been included in these totals.

Chemicals (Tables 21 A and 21 B)

The production of industrial chemicals is a large part of this industry, although paints, pharmaceuticals and soaps are also important. As indicated in Table 21 B, the 228 corporations that were more than 50 per cent non-resident owned held assets of \$1,267.9 million, 76.4 per cent of the reported assets of the industry.

Miscellaneous Manufacturing (Tables 22 A and 22 B)

This industry includes the production of manufactured products that could not be conveniently included in other industries. Included in this industry is the production of such diverse products as scientific equipment, jewellery, brushes, plastic products, sporting goods, toys, and signs. In 1962, 140 corporations more than 50 per cent non-resident owned held assets of \$293.8 million, 64.6 per cent of the industry.

**Construction, Utilities, Trade, Finance
and Service Industries**

The degree of non-resident ownership of these industries is much lower than for most mining and manufacturing industries. In 1962, 17,195 corporations in industries other than mining and manufacturing reported under the Act and less than 15 per cent of these corporations were more than 50 per cent non-resident owned. This latter group of corporations however while comprising less than 15 per cent of the number, held 27.9 per cent of the assets of reporting corporations in these industries.

TABLE VII. Assets of Reporting Corporations in Construction, Utilities, Trade, Finance and Service Industries, 1962

Industry	Reporting corporations more than 50 per cent non-resident owned			Reporting corporations less than 50 per cent non-resident owned			Total reporting corporations	
	Corporations	Assets		Corporations	Assets		Corporations	Assets
	number	\$'000,000	%	number	\$'000,000	%	number	\$'000,000
Construction	140	312.9	17.6	1,847	1,461.1	82.4	1,987	1,774.0
Transportation ¹	150	663.9	24.4	641	2,051.5	75.6	791	2,715.4
Gas and electric utilities	26	227.4	10.8	77	1,818.5	88.9	103	2,045.9
Wholesale trade	757	1,494.5	34.8	3,328	2,794.0	65.2	4,085	4,288.5
Retail trade	157	765.7	25.3	2,397	2,260.3	74.7	2,554	3,026.0
Finance	906	5,284.4	30.4	5,284	12,121.8	69.6	6,190	17,406.2
Other industries ²	252	540.1	31.4	1,556	1,178.4	68.6	1,808	1,718.5
Totals	2,388	9,288.9	28.2	15,130	23,685.6	71.8	17,518	32,974.5

¹ Includes storage and communication.

² Consists largely of the service industries.

Construction (Tables 23 A and 23 B)

The construction industry includes corporations in the field of engineering construction, residential and non-residential building construction, and trade contractors. In addition to the corporations in this industry, approximately 20 per cent of all contract construction is carried out by unincorporated businesses. In 1962, 140 corporations in this industry were more than 50 per cent non-resident owned and held assets of \$312.9 million, equal to 17.6 per cent of the assets of all reporting corporations.

Utilities (Tables 24 A, 24 B, 25 A and 25 B)

These industries include corporations engaged in transportation by air, water, road, rail and pipelines; in storage of commodities in warehouses and grain elevators; in communication by radio, television and telephone and in public utilities including gas, water and electric services. As mentioned previously a large part of these are owned by governments in Canada and certain industries and large firms are specifically exempt from the reporting requirements of the Act. The ownership and financial statistics of these classes of corporations have not been included in this report and therefore the ownership of assets by non-residents as shown does not reflect the correct degree of non-resident ownership in these industries. In 1962 some 894 corporations in utility industries reported under the Act and these corporations held assets of \$4,761.3 million. In that year, 176 of these corporations were more than 50 per cent non-resident owned and held assets of \$891.3 million representing 24.4 per cent of the assets of Transportation, Communication and Storage and 10.8 per cent of the assets of gas, water and electric utilities reporting under the Act.

Retail and Wholesale Trade (Tables 26 A, 26 B, 27 A and 27 B)

In 1962 some 6,639 corporations in retail and wholesale trade reported under the Act. In addition to these corporations a large number of both co-operatives and unincorporated businesses also operate in these industries and account for approximately 40 per cent of all retail and wholesale trade. For this reason the degree of non-resident ownership of trade corporations reporting under the Act will be overstated in relation to the total industry. The 157 reporting corporations in retail trade more than 50 per cent non-resident owned held assets of \$765.7 million representing 25.3 per cent of assets of reporting corporations in this industry. In 1962, 757 corporations in wholesale trade that were more than 50 per cent non-resident owned held assets of \$1,494.5 million, 34.8 per cent of assets of reporting corporations in this industry.

Finance (Tables 28 A and 28 B)

The finance industry in this report includes investment companies, real estate operating companies, some insurance companies and some trust and loan companies. Exempted from the Act and not included in this report are the chartered banks and most of the insurance companies operating in Canada. Because of the exclusion of these corporations from the report non-resident ownership of financial institutions is not complete. In 1962 some 906 reporting corporations were classified in the Finance, Insurance and Real Estate Industries and these corporations held assets of \$5,284.4 million, 30.4 per cent of total assets of reporting corporations in this industry.

Service Industries (Tables 29 A and 29 B)

In 1962, 1,485 corporations were classified in the Service Industries and 200 of this number were more than 50 per cent non-resident owned. These corporations held assets of \$358.3 million or 26.6 per cent of the total.

3. SIZE AND OWNERSHIP OF CORPORATIONS REPORTING UNDER THE CORPORATIONS AND LABOUR UNIONS RETURNS ACT, 1962

Corporations reporting under the Act held assets ranging from a few hundred thousand dollars to over \$100 million. Most corporations with assets less than \$250,000 were exempt from the reporting provisions of the Act. However, 2,783 such corporations were required to report as they had sales over \$500,000. Almost 50 per cent of the number of reporting corporations had assets less than \$500,000 and these corporations held 5.8 per cent of the total assets of all reporting corporations. Another 5,699 corporations, with assets over \$500,000 but less than \$1,000,000 had assets totalling \$3,972.0 million. The total number of returns for these two groups represents 72.7 per cent of all returns. These corporations with assets under \$1,000,000, held 12.0 per cent of the assets of all reporting corporations. Therefore the remaining 27.3 per cent of the corporations held 88.0 per cent of the assets.

TABLE VIII. Asset Size Group of Corporations Reporting Under the Corporations and Labour Unions Returns Act, 1962

Asset size group	Corporations		Assets	Equity	Sales	Profits
	number		millions of dollars			
Under \$250,000	2,783		466.5	183.0	2,251.5	36.6
\$ 250,000 to \$ 499,999	9,336		3,275.0	1,360.2	4,745.6	161.2
500,000 " 999,999	5,699		3,972.0	1,647.9	5,401.9	197.2
1,000,000 " 4,999,999	5,097		10,520.0	5,026.5	11,327.0	575.5
5,000,000 " 9,999,999	726		5,051.1	2,624.8	4,571.4	308.7
10,000,000 " 24,999,999	485		7,467.2	3,898.5	6,157.4	473.0
25,000,000 " 49,999,999	176		6,112.7	3,367.8	3,958.7	418.0
50,000,000 " 99,999,999	122		8,371.3	4,541.6	5,710.2	633.9
100,000,000 and over	84		18,508.6	9,913.5	9,879.4	1,325.8
Totals	24,508		63,744.8	32,563.8	54,003.1	4,129.9

TABLE IX. Per Cent of Total Assets, Equity, Sales and Profits by Size Group of Reporting Corporations, 1962

Asset size group	Corporations		Assets	Equity	Sales	Profits
	number	per cent	per cent			
Under \$250,000	2,783	11.4	0.7	0.5	4.2	0.8
\$ 250,000 to \$ 499,999	9,336	38.0	5.1	4.2	8.9	3.9
500,000 " 999,999	5,699	23.3	6.2	5.1	10.0	4.8
1,000,000 " 4,999,999	5,097	20.8	16.6	15.4	21.0	13.9
5,000,000 " 9,999,999	726	3.0	7.9	8.1	8.4	7.5
10,000,000 " 24,999,999	485	2.0	11.7	12.0	11.4	11.5
25,000,000 " 49,999,999	176	0.7	9.6	10.3	7.3	10.1
50,000,000 " 99,999,999	122	0.5	13.1	13.9	10.6	15.3
100,000,000 and over	84	0.3	29.1	30.5	18.3	32.2
Totals	24,508	100.0	100.0	100.0	100.0	100.0

In 1962, the smaller reporting corporations were owned by Canadian residents to a greater extent than were the larger corporations (see Table X). Of the 2,783 reporting corporations with assets of less than \$250,000, only 176 were more than 50 per cent non-resident owned. The assets of these 176 corporations represent 6.3 per cent of the total assets of this size group, the remaining 93.7 per cent being held by corporations more than 50 per cent resident owned.

As the corporations increase in size, the non-resident participation increases. Corporations in which non-residents hold more than 50 per cent of the voting shares, hold 10.8 per cent of the assets of the next size group and 17.5 per cent of the assets of corporations in the \$500,000 to \$1 million asset size group. Between \$1 million and \$25 million in assets, the proportion of the assets of each size group held by non-resident owned corporations increases from 31.4 per cent in the \$1 million to \$5 million range, to 43.3 per cent in the \$5 million to \$10 million size and to 48.1 per cent in the \$10 million to \$25 million group.

Corporations with over \$25 million in assets are almost equally divided between corporations with voting shares more than 50 per cent owned by non-residents and those with voting shares more than 50 per cent owned by Canadian residents. In 1962, 382 corporations with assets greater than \$25 million reported under the Act. In that year 191 of these corporations were more than 50 per cent owned by non-residents, while 201 were more than 50 per cent owned by Canadian residents. This group of corporations owned more than 50 per cent by non-residents held assets of \$16,978.8 million while those corporations largely resident owned held assets of \$16,013.8 million. This group of 382 corporations represents 1.5 per cent of the corporations reporting under the Act and holds 51.8 per cent of all assets. Tables 30 to 40 inclusive in Appendix A, give Assets, Equity, Sales and Profits for each size group and degree of non-resident ownership.

Similar information has been tabulated for manufacturing corporations reporting under the Act and is contained in Tables 41 to 44 inclusive. These corporations have been tabulated in four size groups, and as the tables indicate, those corporations that are more than 50 per cent non-resident owned hold 13.0 per cent of the assets of the smallest size group (assets under \$500,000). Corporations with assets from \$500,000 to \$1,000,000 are 24.0 per cent owned by non-residents and the assets of corporations on the \$1 million to \$5 million and over \$5 million asset group are held 41.6 per cent and 56.6 per cent, respectively, by corporations more than 50 per cent non-resident owned.

TABLE X. Ownership by Asset Size Groups of Corporations Reporting Under the Corporations and Labour Unions Returns Act, 1962

Asset size group	Corporations more than 50 per cent non-resident owned			Corporations less than 50 per cent non-resident owned			Total reporting corporations	
	Corporations	Assets		Corporations	Assets		Corporations	Assets
	number	\$'000,000	%	number	\$'000,000	%	number	\$'000,000
Under \$250,000.....	180	29.8	6.4	2,603	436.7	93.6	2,783	466.5
\$ 250,000 to \$ 499,999.....	986	354.6	10.8	8,350	2,920.4	89.2	9,336	3,275.0
500,000 " 999,999.....	986	698.5	17.6	4,713	3,273.9	82.4	5,699	3,972.4
1,000,000 " 4,999,999.....	1,461	3,320.9	31.6	3,636	7,199.1	68.4	5,097	10,520.0
5,000,000 " 9,999,999.....	315	2,206.3	43.7	411	2,844.8	56.3	726	5,051.1
10,000,000 " 24,999,999.....	236	3,622.1	48.5	249	3,845.1	51.5	485	7,467.2
25,000,000 " 49,999,999.....	89	3,098.2	50.7	87	3,014.5	49.3	176	6,112.7
50,000,000 " 99,999,999.....	63	4,177.8	49.9	59	4,193.5	50.1	122	8,371.3
100,000,000 and over.....	40	9,731.3	52.6	44	8,777.3	47.4	84	18,508.6
Totals.....	4,356	27,239.5	42.7	20,152	36,505.3	57.3	24,508	63,774.8

4. MINING AND MANUFACTURING CORPORATIONS WITH ASSETS OVER \$25 MILLION

In 1962, 217 of the 6,990 reporting corporations in Canada, in the Mining and Manufacturing Industries each held assets exceeding \$25 million. This group of 217 corporations had assets of \$19,311.6 million representing 62.8 per cent of total assets and sales of \$14,222.8 million representing 50.7 per cent of total sales. As indicated in Table XI, the 138 corporations more than 50 per cent non-resident owned, held two-thirds (66.4 per cent) of the assets of these large corporations, and had the same percentage of the sales (66.7 per cent).

In 1962, 114 of these 217 corporations were more than 95 per cent owned by other resident or non-resident corporations, and therefore the shares of these 114 corporations were virtually not available to the public. Ninety-four of these corporations were 100 per cent owned by another corporation and an additional 11 were more than 95 per cent owned by another corporation. In this latter group, seven of the 11 corporations were more than 99 per cent owned by the parent corporation with the other 4 being held from 95.0 to 99.0 per cent. In addition, nine other corporations were more than 95 per cent owned by other corporations.

Another 35 corporations reported that more than 50 per cent of their shares were held by other corporations. Included in this group are 25 corporations whose shares were more than 50 per cent owned by one corporation and 10 corporations that were more than 50 per cent owned by more than one other corporation.

Included in the group of 217 corporations were 25 corporations that reported that other corporations held interests ranging from 10 to 50 per cent. Most of these 25 corporations reported that only one other corporation held shares. However 3 of the 25 reported that more than one corporation held shares, but in total, corporate shareholdings did not exceed 50 per cent of the shares of the reporting corporations. Since the degree of intercorporate relationship required to be reported under the Act does not include shareholdings of less than 10 per cent, the degree of intercorporate shareholdings of these firms may be understated.

A group of 33 corporations with assets over \$25 million reported that no other corporation held more than 10 per cent of their outstanding shares. These corporations include three groups of corporations: corporations whose shares are widely held by individuals and corporations in Canada; corporations closely held by Canadians; and corporations whose shares were widely distributed among individuals and corporations largely outside Canada.

A final group of 10 of the 217 large corporations in Canada have more than ten per cent of their shares held by a nominee and the ultimate owner of these shares could not be determined. In only four of these ten cases, would the degree of non-resident ownership have changed from less than 50 per cent non-resident owned to more than 50 per cent non-resident owned had all of the nominee holdings in these cases been held on behalf of non-residents.

There was a wide range in the total assets of these 217 corporations. As indicated in Table XIII, 103 corporations had assets between \$25 million to \$49.9 million, 70 corporations held assets between \$50 million and \$99.9 million and 44 corporations held assets exceeding \$100 million.

The Corporations and Labour Unions Returns Act requires that reporting corporations provide the name and address of residence of each director of the corporation and as well the nationality or citizenship of such directors. The Act also requires that each reporting corporation submit the names of the officers of the corporation that are resident in Canada, and the nationality or citizenship of these officers.

TABLE XI. Degree of Non-resident Ownership of 217 Corporations with Assets over \$25 Million in the Mining and Manufacturing Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	94	5,992.6	3,344.5	4,810.8	561.9
75 to 94.9 per cent	21	4,286.1	2,594.2	2,902.3	274.9
50 to 74.9 per cent	23	2,539.3	1,662.4	1,767.7	211.3
Sub-totals	138	12,818.0	7,601.1	9,480.8	1,048.1
25 to 49.9 per cent	22	2,360.0	1,677.3	1,473.5	276.9
5 to 24.9 per cent	39	3,356.8	2,270.4	2,117.5	414.5
Under 5 per cent	18	776.8	490.9	1,151.0	75.1
Sub-totals	79	6,493.6	4,438.6	4,742.0	766.5
Totals	217	19,311.6	12,039.7	14,222.8	1,814.7

TABLE XII. Intercorporate Ownership of 217 Corporations in the Mining and Manufacturing Industries with Assets over \$25 Million, 1962

Degree of non-resident ownership	Type of shareholding					Total
	Corporations with shares more than 95 per cent owned by other corporations	Corporations with shares owned 50 to 95 per cent by other corporations	Corporations with shares owned 10 to 49 per cent by other corporations	Corporations in which no other corporation owns 10 per cent of the shares	Corporations with more than 10 per cent of shares held by nominees	
95 per cent and over ..	85	3	—	7	—	95
75 to 94.9 per cent	3	15	1	1	1	21
50 to 74.9 per cent	5	10	4	2	1	20
Sub-totals	93	28	5	10	2	138
25 to 49.9 per cent	7	4	7	4	—	22
5 to 24.9 per cent	10	3	9	14	3	39
Under 5 per cent	4	—	4	5	5	18
Sub-totals	21	7	20	23	8	79
Totals	114	35	25	33	10	217

TABLE XIII. Corporations with Assets over \$25 Million in Mining and Manufacturing Industries, 1962

Degree of non-resident ownership	Asset size group			Total corporations
	\$25,000,000 - 49,999,999	\$50,000,000 - 99,999,999	Over \$100,000,000	
95 per cent and over	49	34	11	94
75 to 94.9 per cent	5	7	9	21
50 to 74.9 per cent	11	6	6	23
Sub-totals	65	47	26	138
25 to 49.9 per cent	4	10	8	22
5 to 24.9 per cent	22	7	10	39
Under 5 per cent	12	6	—	18
Sub-totals	38	23	18	79
Totals	103	70	44	217

TABLE XIV. Directors of 217 Corporations with Assets over \$25 Million, 1962

Degree of non-resident ownership	Total directors	Directors resident in Canada	Percentage of corporations' directors who are resident in Canada	Directors who are Canadian citizens	Percentage of directors resident in Canada who are Canadian citizens
	number		%	number	%
95 per cent and over	841	391	46.5	317	81.1
75 to 94.9 per cent	232	145	62.5	123	84.8
50 " 74.9 "	259	165	63.4	152	92.1
25 " 49.9 "	236	192	81.4	186	96.9
5 " 24.9 "	439	399	90.9	392	98.2
Under 5 per cent	155	150	96.8	148	98.7
Totals	2,162	1,442	66.7	1,304	90.4

The 217 largest mining and manufacturing corporations in Canada had 2,162 directors in 1962. In 1962, two thirds of the directors of these corporations were resident in Canada. This percentage increased from 46.5 per cent of the directors resident in Canada of those corporations more than 95 per cent owned by non-residents to 95.8 per cent for corporations more than 95 per cent owned by Canadian residents. At the same time, 90.4 per cent of the 1,442 directors resident in Canada were Canadian citizens. Both of these percentages increased as the degree of Canadian ownership increased.

The 217 corporations averaged 10 directors per corporation in 1962, and this average was approximately the same for resident and non-resident owned corporations. However those corporations more than 50 per cent non-resident owned averaged 5 directors resident in Canada, while the remaining corporations averaged 9 directors resident in Canada. Included in the group of corporations that are more than 50 per cent non-resident owned are 16 corporations that did not have any directors resident in Canada, and another 59 that had fewer than 6 resident in Canada. At the same time only 14 corporations, less than 50 per cent non-resident owned, had fewer than 6 directors resident in Canada.

In 1962, the 217 corporations reported 1,491 employees resident in Canada that were considered officers of the reporting corporations. This averaged nearly 7 officers per corporation resident in Canada and on average 6 of these 7 officers were Canadian citizens. Included in these figures however are nine corporations that did not have any officers resident in Canada, five that had only one and four that had two.

Also included are 30 corporations with 11 or more officers in Canada. Fourteen of these corporations were more than 50 per cent owned by non-residents and 16 were more than 50 per cent by Canadian residents.

The presidents of those corporations that are more than 50 per cent owned by Canadian residents, were for the most part resident in Canada and were Canadian citizens. At the same time, the presidents of 35 corporations that were more than 50 per cent non-resident owned, did not reside in Canada. In 1962, there were 138 corporations that were more than 50 per cent owned by non-residents and 62 had a president who was resident in Canada and was a Canadian citizen.

TABLE XV. Officers in Canada of 217 Corporations with Assets over \$25 Million, 1962

Degree of non-resident ownership	Corporations	President		Other officers	
		Corporations with a president resident in Canada	Presidents resident in Canada with Canadian citizenship	Corporation officers resident in Canada	Corporation officers resident in Canada with Canadian citizenship
		number			
95 per cent and over	94	66	39	519	418
75 to 94.9 per cent	21	19	10	177	144
50 " 74.9 " "	23	18	13	169	144
25 " 49.9 " "	22	21	20	162	159
5 " 24.9 " "	39	38	35	345	334
Under 5 per cent	18	18	17	119	101
Totals	217	180	134	1,491	1,300

Table XVI indicates the country of control of 138 corporations that were more than 50 per cent non-resident owned in 1962. Included in the number are 13 corporations with assets of \$2,225.4 million in which control could not be assigned to a specific country, because shares were widely held by individuals and corporations or were owned by a group of other corporations in several countries.

TABLE XVI. Geographic Area of Control of 138 Corporations, more than 50 Per Cent Non-resident Owned and with Assets over \$25 Million, 1962

Area	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
U.S.A.	95	8,683.3	5,419.2	7,159.5	759.8
Great Britain.....	23	1,403.7	738.2	974.1	64.9
Other OECD Countries	7	505.6	279.8	220.7	11.3
Unidentified	13	2,225.4	1,163.9	1,126.4	212.2
Totals	138	12,818.0	7,601.1	9,480.7	1,048.2

Another provision of the Corporations and Labour Unions Returns Act is that each corporation must report the number of shares offered for sale to the public during the five years preceding the date for which the report under the Act is made. For most of these corporations the five year period included 1958 to 1962, inclusive. During this five year period, 18 of the 217 corporations with assets exceeding \$25 million offered voting shares to the public. These 18 corporations consisted of nine corporations owned largely by Canadian residents; the degree of non-resident ownership in these corporations ranged from 3 to 17 per cent. The other nine corporations were largely owned by non-residents, with one corporation being 57 per cent owned by non-residents, one at 68 per cent and the remainder between 80 and 95 per cent non-resident owned.

These 18 corporations offered shares to the public that would represent approximately 15 per cent of the equity at the end of 1962. This amount would be slightly over two per cent of the equity of the 217 corporations with assets over \$25 million.

5. PAYMENTS TO NON-RESIDENT BY CORPORATIONS REPORTING UNDER THE CORPORATIONS AND LABOUR UNIONS RETURNS ACT

The Act requires reporting corporations to submit a statement of various types of payments made to non-residents. Table XVII shows the payments of \$975 million reported by corporations in 1962 for the various types of payments required to be reported and by major industrial groups. The largest amounts of payments were paid for dividends and interest, management fees, engineering services, advertising, rent, particularly on equipment, and research. Although direct non-resident ownership is not a prerequisite for all of the types of payments it is a prerequisite for the payments of dividends to non-residents. The voting shares of approximately 5,400 corporations were directly owned by non-resident in 1962 and of this number, 1,566 reported dividends paid to non-residents.

In several of the categories, the payments were made by a relatively small number of corporations. Almost all corporations reported payments in more than one category. The column "Corporations reporting each item" is therefore not cumulative and the figure 11,913 is the total number of payments reported and not the total number of corporations which reported making these payments.

The manufacturing group of industries accounted for 59.5 per cent of all payments to non-residents including 69.3 per cent of all dividends, 74.0 per cent of royalties, and 93.6 per cent of research. In the latter two categories, payments were primarily for product research and the purchase of patents and industrial designs. The industrial group "mines, quarries and oil wells" accounted for 6.7 per cent of all payments including 12.8 per cent of total interest payments paid to non-residents. Interest paid on foreign bank loans by corporations in this industry group amounted to more than \$9 million and in interest on bonds and debentures exceeded \$10 million.

In other industrial groups, finance accounted for 15.5 per cent of all payments, utilities for 7.4 per cent, trade for 4.9 per cent and all other industries 6.0 per cent. Interest and rent payments were major items in utilities; administrative charges and advertising in trade; interest and dividends in finance; and rights, royalties and professional services in the other industries group. In 1962 corporations reported payments of \$21 million representing charter payments to foreign vessel owners. These payments were reported as rent on equipment by shipping companies classified to the utilities industries.

The distribution of dividend payments to non-residents, as shown in Table XVIII varies widely among industrial groups, however the dividends paid by an industrial group may not have originated within the profits of that industry. For example, if a subsidiary in the paper industry was wholly owned by a resident holding corporation which in turn was non-resident owned, the subsidiary would be indirectly non-resident owned. If the subsidiary paid a dividend, this dividend would be recorded by the corporation as a payment to a resident. However the payment of a dividend to the parent would be shown as a payment to non-residents. As the holding company is in the finance industry, therefore the payment of a dividend originating from profits in the paper industry would be shown as a payment to non-residents from the finance industry. A more detailed study of profits and dividends is necessary before the distribution of profits earned in Canada can be related to non-resident ownership within each industrial group.

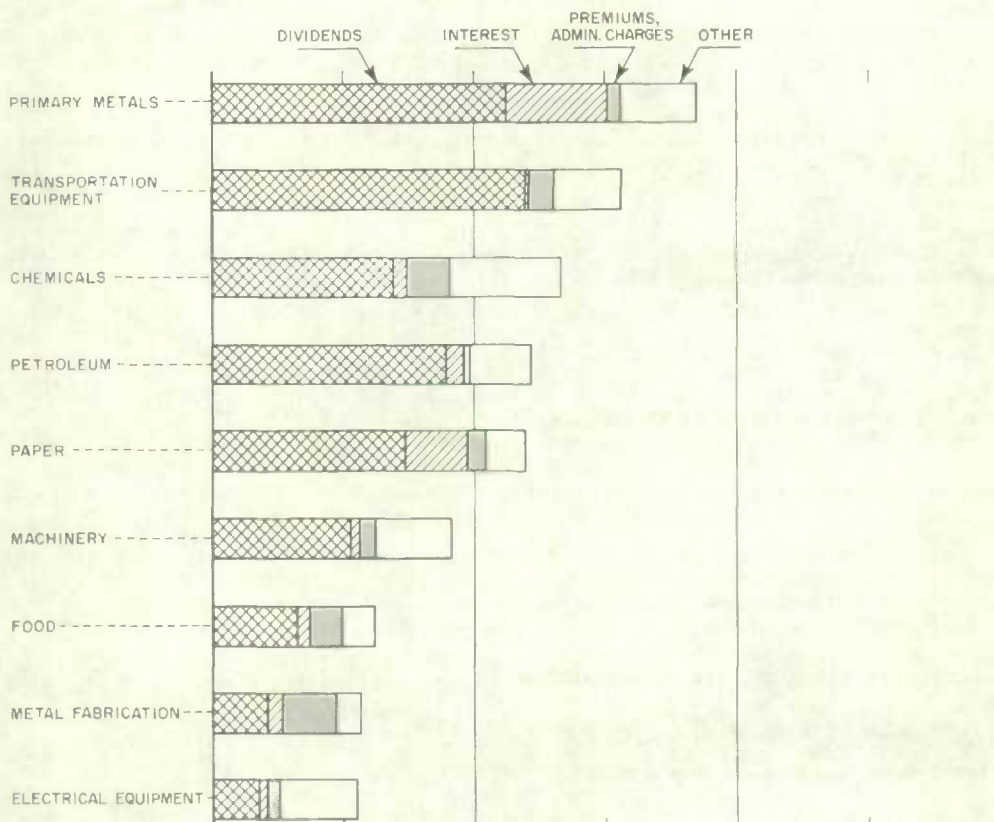
Payments for interest varied widely among the industrial groups, with three of these groups, primary metal, utilities and finance, accounting for 59.1 per cent of all interest payments. Payments of interest by the primary metal industry is concentrated in a few corporations, while pipelines were the principal payers of interest in the utilities group. Interest payments by corporations in the finance group were distributed among a number of corporations.

Two or three industry groups tended to account for a relatively high percentage of total business service payments in each classification. Over 50 per cent of total payments for rent of equipment were attributed to corporations in the utilities sector for the charter of vessels. Royalty payments within the machinery, electrical products and services groups accounted for 43.5 per cent of the total. Research payments were heavily concentrated in the primary metal and transportation equipment groups with the two industry groups accounting for 49.8 per cent of the total research payments. In many cases, one or two corporations accounted for a high percentage of the total payments involved in each group.

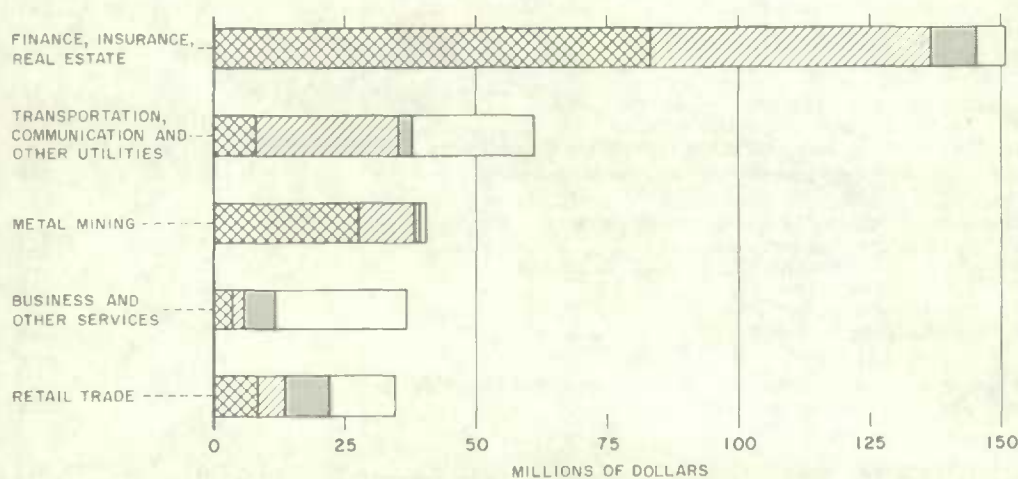
CHART - D

PAYMENTS TO NON-RESIDENTS FOR SELECTED INDUSTRIES, 1962

MANUFACTURING



OTHER INDUSTRIES



MILLIONS OF DOLLARS

**TABLE XVII. Payments to Non-residents by Reporting Corporations
Resident in Canada, 1962**

No.	Type of payment	Corporations reporting each item	Mining
		number	\$'000
1	Dividends	1,566	34,113
	Interest:		
2	(a) Debenture and bonds	354	10,345
3	(b) Bank loans	275	9,057
4	(c) Other	1,094	2,188
	Rent:		
5	(a) On real property in Canada	240	17
6	(b) On equipment	392	340
	Royalties:		
7	(a) Copyrights	79	—
8	(b) Patents of invention	438	171
9	(c) Industrial designs	158	143
10	(d) Trademarks and trade names	187	—
11	(e) All others	446	718
	Payments for production, distribution sales franchises and similar rights—For the exercise of such rights or franchises:		
12	(a) In Canada	230	15
13	(b) In the United States	18	1
14	(c) In the United Kingdom	9	—
15	(d) Elsewhere	25	3
16	Payments for advertising and sales promotion	797	243
	Payments for or in respect of:		
17	(a) Scientific research	129	322
18	(b) Product and process development research	171	297
19	Insurance premiums	953	537
	Annuities, pensions and similar payments:		
20	(a) To officers and directors	116	47
21	(b) To shareholders holding more than 5 per cent of any class of issued shares	15	—
	Administrative charges:		
22	(a) Management and administrative fees	1,043	3,809
23	(b) Salaries, fees and other remuneration to officers and directors	1,119	851
	Fees and charges for professional services:		
24	(a) Engineering services	440	1,013
25	(b) Architectural services	30	—
26	(c) Legal services	492	455
27	(d) Accounting services	198	37
28	(e) Auditing services	395	76
29	Other consulting fees and other charges not included in any of the above payments	504	575
30	Total payments	11,913	65,373

**TABLE XVII. Payments to Non-residents by Reporting Corporations
Resident in Canada, 1962**

Manufacturing	Utilities	Trade	Finance	Other	Total	No.
\$'000						
339,545	13,733	12,132	83,223	6,856	489,602	1
29,073	27,233	932	11,308	1,210	80,101	2
4,828	2,633	1,833	3,841	507	22,699	3
18,107	1,554	3,662	38,078	2,346	65,935	4
2,375	162	2,840	960	212	6,566	5
8,126	20,376	2,139	205	2,323	33,509	6
2,528	93	1,272	—	4,172	8,065	7
12,096	—	699	112	524	13,602	8
11,109	—	111	—	152	11,515	9
3,833	9	492	—	62	4,396	10
13,193	55	1,583	325	4,344	20,218	11
5,749	97	1,938	23	7,338	15,160	12
802	—	2	100	1	906	13
76	—	1	—	255	332	14
1,503	1	1	10	63	1,581	15
15,908	192	3,144	488	3,946	23,921	16
5,190	22	248	6	729	6,517	17
27,391	92	344	3	171	28,298	18
7,846	1,340	2,907	3,139	1,014	16,783	19
279	23	110	41	49	549	20
44	—	4	1	—	49	21
37,472	1,109	6,761	4,464	7,109	60,724	22
6,095	688	2,890	1,224	2,332	14,080	23
11,218	716	721	567	10,726	24,961	24
340	6	87	556	280	1,269	25
1,202	312	112	426	224	2,731	26
838	80	153	41	149	1,298	27
573	46	207	84	77	1,063	28
13,067	1,536	356	1,482	1,595	18,611	29
580,406	72,108	47,681	150,707	58,766	975,041	30

**TABLE XVIII. Payments to Non-residents by Reporting Corporations
Resident in Canada, by Industry Group, 1962**

No.	Industry groups	Type of payment			
		Dividends	Interest	Rent	Royalties
		thousand of dollars			
1	Agriculture, forestry, fishing	341	162	49	73
2	Metal mining	27,652	10,424	40	69
3	Mineral fuels	3,504	10,361	159	794
4	Other mining	2,957	805	159	169
5	Food industries.....	16,127	2,352	1,085	1,797
6	Beverage industries	4,799	494	277	235
7	Tobacco products industries.....	6,597	43	30	589
8	Rubber industries	2,306	230	141	692
9	Leather industries	98	101	130	179
10	Textile, knitting and clothing industries	8,644	549	196	2,676
11	Wood industries.....	1,474	1,232	121	659
12	Furniture and fixture industries	547	15	1	161
13	Paper and allied industries	36,820	11,946	143	1,412
14	Printing and publishing	1,514	116	742	1,692
15	Primary metal industries	56,136	19,326	61	1,579
16	Metal fabricating industries	10,279	2,762	537	1,360
17	Machinery industries	26,302	1,723	294	8,688
18	Transportation equipment	59,824	565	457	2,011
19	Electrical products industries	8,913	1,324	298	7,893
20	Non-metallic mineral products	16,227	1,546	54	1,035
21	Petroleum and coal products.....	44,732	3,300	5,541	923
22	Chemical and chemical products	34,587	2,455	365	5,572
23	Miscellaneous manufacturing	3,619	1,928	27	3,607
24	Construction industry.....	2,742	1,787	902	623
25	Transportation communication and other utilities	8,032	27,115	20,537	56
26	Electric power, gas and water utilities.....	5,701	4,306	1	101
27	Retail trade	8,178	5,176	2,916	3,372
28	Wholesale trade.....	3,954	1,251	2,063	785
29	Finance	83,223	53,227	1,166	438
30	Services	3,773	2,114	1,583	8,556
31	Totals.....	489,602	168,735	40,075	57,796

**TABLE XVIII. Payments to Non-residents by Reporting Corporations
Resident in Canada, by Industry Group, 1962**

Type of payment								No.
Franchises	Advertising	Research	Insurance and management fees	Annuities	Professional services and other payments	Total		
thousands of dollars								
6	117	9	426	14	81	1,277	1	
4	132	258	1,117	27	567	40,290	2	
15	29	61	2,511	7	893	18,334	3	
—	83	299	1,569	13	696	6,749	4	
299	557	677	6,279	14	1,667	30,853	5	
9	921	8	265	—	80	7,088	6	
124	—	21	218	—	73	7,695	7	
98	119	4,260	775	—	1,042	9,664	8	
156	7	12	204	—	97	984	9	
480	296	932	1,659	23	495	15,951	10	
130	346	54	944	12	183	5,156	11	
27	222	154	252	7	3	1,389	12	
867	2,057	954	3,375	61	2,033	59,667	13	
1,484	712	228	693	9	1,193	8,382	14	
149	175	9,183	2,579	27	3,178	92,393	15	
197	1,053	349	10,525	6	1,276	28,344	16	
1,245	529	709	3,085	60	2,767	45,402	17	
250	419	8,166	4,829	15	1,649	78,184	18	
1,603	382	1,470	2,492	52	3,112	27,539	19	
192	129	523	1,291	1	446	21,445	20	
—	703	540	1,163	10	4,023	60,934	21	
651	6,816	4,132	8,298	20	3,700	66,595	22	
171	464	209	2,487	7	221	12,741	23	
83	218	15	4,362	8	9,899	20,639	24	
98	156	110	2,830	20	2,039	60,995	25	
—	36	4	306	3	656	11,113	26	
1,901	2,382	590	8,595	89	1,284	34,484	27	
40	762	2	3,963	25	353	13,197	28	
133	488	9	8,827	40	3,156	150,707	29	
7,568	3,611	877	5,668	28	3,071	36,850	30	
17,979	23,921	34,815	91,587	598	49,933	975,041	31	

APPENDIX A

Statistical Tables

Corporations Reporting under the Corporations and Labour Unions Returns Act in MINING AND MANUFACTURING Industries by Degree of Non-resident Ownership, 1962

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TABLE 1 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the METAL MINING Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Gold mines	94	474.5	434.8	152.9	54.2
Copper-gold-silver mines	92	405.7	319.7	151.1	35.1
Nickel-copper mines	16	192.8	166.3	85.8	27.5
Silver-lead-zinc mines	46	157.1	79.9	38.1	5.2
Uranium mines	10	282.5	210.3	142.4	29.7
Iron mines	45	1,184.6	386.2	238.8	32.5
Other metal mines	52	151.5	134.1	25.1	11.3
Totals	355	2,848.7	1,731.3	834.2	195.5

TABLE 1 B. Degree of Non-resident Ownership of Reporting Corporations in the METAL MINING Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	30	688.1	105.0	119.9	16.4
75 to 94.9 per cent	22	588.3	298.8	207.8	26.8
50 to 74.9 per cent	33	217.5	187.4	64.6	19.7
Sub-totals	85	1,493.9	591.2	392.3	62.9
25 to 49.9 per cent	68	630.9	546.8	227.8	72.5
5 to 24.9 per cent	158	679.3	553.5	203.6	57.9
Under 5 per cent	44	44.6	39.8	10.5	2.2
Sub-totals	270	1,354.8	1,140.1	441.9	132.6
Totals	355	2,848.7	1,731.3	834.2	195.5

TABLE 2 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the MINERAL FUELS Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Coal mines	33	118.0	54.9	70.5	7.9
Petroleum and natural gas wells ¹	261	2,552.1	1,696.8	564.9	90.6
Totals	294	2,670.1	1,751.7	635.4	98.5

¹ Includes oil shale and bituminous pits.

TABLE 2 B. Degree of Non-resident Ownership of Reporting Corporations in the MINERAL FUELS Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	85	1,387.6	889.7	383.2	69.6
75 to 94.9 per cent	33	531.4	403.9	79.8	8.0
50 to 74.9 per cent	43	321.0	193.3	93.2	11.1
Sub-totals	161	2,240.0	1,486.9	556.2	88.7
25 to 49.9 per cent	33	182.7	95.4	24.6	1.7
5 to 24.9 per cent	42	128.9	96.0	26.0	5.5
Under 5 per cent	58	118.5	73.4	28.6	2.6
Sub-totals	133	430.1	264.8	79.2	9.8
Totals	294	2,670.1	1,751.7	635.4	98.5

TABLE 3 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the OTHER MINING Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Non-metal mines:					
Asbestos mines	14	166.7	113.5	65.5	12.0
Gypsum, salt and other non-metal mines	39	176.1	113.1	61.5	11.3
Sub-totals	53	342.8	226.6	127.0	23.3
Quarries and sand pits	103	91.9	49.6	55.9	5.1
Services incidental to mining	236	345.1	235.0	95.2	4.9
Totals	392	779.8	511.2	278.1	33.3

TABLE 3 B. Degree of Non-resident Ownership of Reporting Corporations in the OTHER MINING Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	58	269.4	143.6	64.6	9.0
75 to 94.9 per cent	21	57.4	36.9	31.8	4.4
50 to 74.9 per cent	28	48.5	39.4	8.4	1.2
Sub-totals	107	375.3	219.9	104.8	14.6
25 to 49.9 per cent	37	99.0	75.8	20.1	3.0
5 to 24.9 per cent	73	155.2	126.8	46.3	9.2
Under 5 per cent	175	150.3	88.7	106.9	6.5
Sub-totals	285	404.5	291.3	173.3	18.7
Totals	392	779.8	511.2	278.1	33.3

TABLE 4 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the FOOD MANUFACTURING Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Meat products	155	548.3	335.8	1,382.4	23.6
Dairy products	183	222.5	135.5	556.2	21.8
Fish processing	65	121.9	56.2	169.1	7.8
Fruit and vegetable canners	99	219.9	115.3	299.7	13.8
Grain mills	119	340.6	167.3	643.1	20.2
Bakery products	99	229.2	132.8	350.8	17.6
Other food products	158	563.2	346.0	771.9	66.4
Totals	878	2,245.6	1,288.9	4,173.2	171.2

TABLE 4 B. Degree of Non-resident Ownership of Reporting Corporations in the FOOD MANUFACTURING Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	101	579.6	358.2	1,124.6	64.3
75 to 94.9 per cent	5	15.4	6.4	41.7	1.1
50 to 74.9 per cent	14	106.5	71.4	119.3	9.3
Sub-totals	120	701.5	436.0	1,285.6	74.7
25 to 49.9 per cent	20	116.6	69.5	109.4	8.2
5 to 24.9 per cent	37	490.0	289.0	369.8	17.0
Under 5 per cent	701	937.5	494.4	2,408.4	71.3
Sub-totals	758	1,544.1	852.9	2,887.6	96.5
Totals	878	2,245.6	1,288.9	4,173.2	171.2

TABLE 5 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the BEVERAGE Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Soft drink manufacturers.....	73	107.8	77.1	133.2	18.7
Distilleries.....	19	307.6	122.4	249.5	58.7
Breweries.....	48	428.4	279.7	365.0	67.4
Wineries.....	12	23.3	16.0	16.7	3.4
Totals.....	152	876.1	495.2	764.4	148.2

TABLE 5 B. Degree of Non-resident Ownership of Reporting Corporations in the BEVERAGE Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over.....	10	114.9	65.1	89.9	16.2
75 to 94.9 per cent.....	2	1	1	1	1
50 to 74.9 per cent.....	—	—	—	—	—
Sub-totals.....	12	114.9	65.1	89.9	16.2
25 to 49.9 per cent.....	4	63.7	13.3	77.4	27.0
5 to 24.9 per cent.....	37	405.4	222.5	361.5	53.7
Under 5 per cent.....	99	283.1	194.3	235.6	51.3
Sub-totals.....	140	752.2	430.1	674.5	132.0
Totals.....	152	876.1	495.2	764.4	148.2

¹ Financial figures included in 95 per cent and over group.

TABLE 6. Degree of Non-resident Ownership of Reporting Corporations in the TOBACCO Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over.....	9	73.4	35.6	45.1	1.5
75 to 94.9 per cent.....	2	¹ 52.4	¹ 45.2	¹ 78.7	¹ 3.3
50 to 74.9 per cent.....	7	243.3	123.2	575.3	27.9
Sub-totals	18	316.7	158.8	620.4	29.4
25 to 49.9 per cent.....	1	² -	² -	² -	² -
5 to 24.9 per cent.....	-	-	-	-	-
Under 5 per cent.....	8	54.4	32.9	129.2	7.6
Sub-totals	9	54.4	32.9	129.2	7.6
Totals	27	371.1	191.7	749.6	37.0

¹ Included in 50 to 74.9 per cent group.

² Included in under 5 per cent group.

TABLE 7. Degree of Non-resident Ownership of Reporting Corporations in the RUBBER Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over.....	25	228.2	117.9	296.9	12.2
75 to 94.9 per cent.....	3	¹ 52.4	¹ 45.2	¹ 78.7	¹ 3.3
50 to 74.9 per cent.....	2	243.3	123.2	575.3	27.9
Sub-totals	30	280.6	163.1	375.6	15.5
25 to 49.9 per cent.....	1	² -	² -	² -	² -
5 to 24.9 per cent.....	-	-	-	-	-
Under 5 per cent.....	13	24.5	9.9	43.3	1.5
Sub-totals	14	24.5	9.9	43.3	1.5
Totals	44	305.1	173.0	418.9	17.0

¹ Included in 75 to 94.9 per cent group.

² Included in under 5 per cent group.

TABLE 8. Degree of Non-resident Ownership of Reporting Corporations in the LEATHER Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over.....	11	31.1	11.7	46.5	.5
75 to 94.9 per cent.....	3	1.6	.7	3.8	.1
50 to 74.9 per cent.....	5	3.2	1.8	7.5	.3
Sub-totals	19	35.9	14.2	57.8	.9
25 to 49.9 per cent.....	5	5.9	2.8	8.8	.4
5 to 24.9 per cent.....	1	-	-	-	-
Under 5 per cent.....	119	90.8	43.0	178.4	4.4
Sub-totals	125	96.7	45.8	187.2	4.8
Totals	144	132.6	60.0	245.0	5.7

¹ Included in 25 to 49.9 per cent group.

TABLE 9A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the TEXTILE, KNITTING AND CLOTHING Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Textile industries:					
Cotton yarn and cloth mills	23	164.5	97.8	241.6	20.1
Woollen mills	39	66.2	36.3	77.7	4.0
Synthetic textile mills	31	193.6	111.5	269.4	32.4
Other primary textiles	84	136.2	84.2	171.7	9.4
Other textile industries	64	61.6	39.1	105.6	6.5
Sub-totals	241	622.1	368.9	866.0	72.4
Knitting mills:					
Hosiery and other knitting	126	130.7	68.6	191.7	6.1
Sub-totals	126	130.7	68.6	191.7	6.1
Clothing industries:					
Custom tailoring and men's clothing industry	153	136.5	62.9	237.9	6.0
Women's clothing	183	75.5	34.9	181.2	3.3
Children's clothing	42	19.2	8.9	44.1	1.2
Fur goods	30	14.3	4.9	23.9	.4
Hat and cap	21	11.7	6.6	19.7	.9
Foundation garment	22	21.1	13.6	32.4	2.4
Other clothing	17	9.6	6.4	15.8	.6
Sub-totals	468	287.9	138.2	555.0	14.8
Totals	835	1,040.7	575.7	1,612.7	93.3

TABLE 9B. Degree of Non-resident Ownership of Reporting Corporations in the TEXTILE, KNITTING AND CLOTHING Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	82	177.1	107.4	259.7	16.6
75 to 94.9 per cent	15	129.4	84.9	189.9	28.8
50 to 74.9 per cent	14	12.6	7.5	21.0	1.0
Sub-totals	111	319.1	199.8	470.6	46.4
25 to 49.9 per cent	8	28.1	25.4	27.1	2.7
5 to 24.9 per cent	17	37.4	19.3	51.0	1.6
Under 5 per cent	699	656.1	331.2	1,064.0	42.6
Sub-totals	724	721.6	375.9	1,142.1	46.9
Totals	835	1,040.7	575.7	1,612.7	93.3

TABLE 10 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the WOOD Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Sawmills	297	510.9	230.7	444.4	28.8
Veneer and plywood mills	47	320.6	160.4	293.0	29.6
Sash, door and planing mills	185	148.2	62.6	242.0	6.5
Wooden box factories	14	7.0	3.4	11.7	.3
Miscellaneous wood products	45	42.0	23.6	40.6	1.2
Totals	588	1,028.7	480.7	1,031.7	66.4

TABLE 10 B. Degree of Non-resident Ownership of Reporting Corporations in the WOOD Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	36	127.8	66.6	102.1	12.3
75 to 94.9 per cent	6	5.5	1.4	9.6	0.2
50 to 74.9 per cent	16	154.5	62.5	90.7	8.3
Sub-totals	58	287.8	130.5	202.4	20.8
25 to 49.9 per cent	11	215.7	145.1	174.2	26.6
5 to 24.9 per cent	20	27.6	12.5	29.8	- 0.3
Under 5 per cent	499	497.6	192.6	625.3	19.3
Sub-totals	530	740.9	350.2	829.3	45.6
Totals	588	1,028.7	480.7	1,031.7	66.4

TABLE 11 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the FURNITURE AND FIXTURES Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Household furniture	126	72.9	35.8	116.7	3.2
Office furniture	15	17.9	7.9	28.1	.9
Other furniture	74	67.1	38.8	94.6	4.6
Totals	215	157.9	82.5	239.4	8.7

TABLE 11 B. Degree of Non-resident Ownership of Reporting Corporations in the FURNITURE AND FIXTURES Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	17	29.0	20.3	33.5	2.7
75 to 94.9 per cent	4	2.3	1.6	3.5	.2
50 to 74.9 per cent	4	2.6	1.4	4.1	.2
Sub-totals	25	33.9	23.3	41.1	3.1
25 to 49.9 per cent	2	¹	¹	¹	¹
5 to 24.9 per cent	5	7.4	5.1	11.3	.2
Under 5 per cent	183	116.6	54.1	187.0	5.4
Sub-totals	190	124.0	59.2	198.3	5.6
Totals	215	157.9	82.5	239.4	8.7

¹ Included in 5 to 24.9 per cent group.

TABLE 12 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the PAPER Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Pulp and paper mills	72	3,284.4	2,168.3	1,965.3	345.6
Asphalt roofing	6	43.2	27.8	59.7	4.3
Paper box and bag products	84	175.5	106.0	276.8	17.6
Other paper converters	77	200.2	156.9	210.6	18.2
Totals	239	3,703.3	2,459.0	2,512.4	385.7

TABLE 12 B. Degree of Non-resident Ownership of Reporting Corporations in the PAPER Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	63	1,297.4	830.8	869.4	148.4
75 to 94.9 per cent	7	171.8	98.6	59.2	5.3
50 to 74.9 per cent	14	45.7	28.7	43.4	2.0
Sub-totals	84	1,514.9	958.1	972.0	155.7
25 to 49.9 per cent	21	833.5	587.8	514.5	76.3
5 to 24.9 per cent	29	1,113.1	755.1	799.7	132.6
Under 5 per cent	105	241.8	158.0	226.2	21.1
Sub-totals	155	2,188.4	1,500.9	1,540.4	230.0
Totals	239	3,703.3	2,459.0	2,512.4	385.7

TABLE 13 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the PRINTING AND PUBLISHING Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Commercial printing	178	199.5	115.9	287.0	23.5
Engraving and allied industries ..	21	18.8	13.9	28.1	2.5
Publishing only	39	36.9	15.1	52.1	2.5
Printing and publishing	88	261.3	149.2	286.3	30.2
Totals	328	516.5	294.1	653.5	58.7

TABLE 13 B. Degree of Non-resident Ownership of Reporting Corporations in the PRINTING AND PUBLISHING Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	30	47.2	26.1	59.9	5.0
75 to 94.9 per cent	6	5.3	2.8	7.1	.6
50 to 74.9 per cent	4	4.0	1.5	4.8	.2
Sub-totals	40	56.5	30.4	30.4	5.8
25 to 49.9 per cent	14	22.5	15.1	37.4	4.7
5 to 24.9 per cent	10	15.2	9.8	20.5	1.7
Under 5 per cent	262	422.3	238.8	523.8	46.5
Sub-totals	286	460.0	263.7	581.7	52.9
Totals	328	516.5	294.1	653.5	58.7

TABLE 14 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the PRIMARY METAL Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Iron and steel mills	29	1,122.3	727.2	927.2	134.1
Steel pipe and tube mills	15	156.9	100.8	102.4	8.6
Iron foundries	33	101.8	49.4	155.3	5.1
Smelting and refining	10	2,093.4	1,158.3	864.2	218.6
Aluminum rolling mills ¹	7	33.8	17.4	30.7	2.3
Copper and alloy rolling mills ¹ ...	14	66.3	43.4	86.3	2.4
Other metal rolling mills ¹	23	34.2	19.0	62.5	3.0
Totals.....	131	3,608.7	2,115.5	2,228.6	374.1

¹ Includes casting and extruding.

TABLE 14 B. Degree of Non-resident Ownership of Reporting Corporations in the PRIMARY METAL Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	27	236.4	131.1	175.3	9.0
75 to 94.9 per cent	6	1,087.5	368.7	362.3	52.6
50 to 74.9 per cent	11	847.5	675.8	551.0	129.2
Sub-totals.....	44	2,171.4	1,175.6	1,088.6	190.8
25 to 49.9 per cent	8	245.5	154.2	203.8	37.1
5 to 24.9 per cent	24	1,039.0	718.0	738.5	138.9
Under 5 per cent	55	152.8	67.7	197.7	7.3
Sub-totals	87	1,437.3	939.9	1,140.0	183.3
Totals	131	3,608.7	2,115.5	2,228.6	374.1

TABLE 15 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the METAL FABRICATING Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Boiler and plate works	35	64.1	36.4	75.6	3.8
Fabricated structural metal	37	173.4	99.3	200.7	3.6
Ornamental and architectural metal	68	51.8	21.7	78.5	2.3
Metal stamping, pressing and coating	134	271.2	171.3	406.2	29.1
Wire and wire products	65	113.8	76.9	149.7	15.4
Hardware, tool and cutlery	78	91.5	61.9	116.0	13.8
Heating equipment	46	65.9	37.0	95.1	6.3
Machine shops	44	25.6 ¹	11.8	45.9	2.1
Miscellaneous metal products	115	225.9	123.9	259.4	10.1
Totals	622	1,083.2	640.2	1,427.1	86.5

¹ Does not include machinery and transportation equipment.

TABLE 15 B. Degree of Non-resident Ownership of Reporting Corporations in the METAL FABRICATING Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	158	456.8	283.3	610.6	49.1
75 to 94.9 per cent	20	31.3	16.7	44.4	1.5
50 to 74.9 per cent	21	68.0	57.5	53.7	3.8
Sub-totals	199	556.1	357.5	708.7	54.4
25 to 49.9 per cent	23	20.5	12.0	25.9	1.4
5 to 24.9 per cent	34	167.1	105.8	185.3	11.1
Under 5 per cent	366	339.5	164.9	507.2	19.6
Sub-totals	423	527.1	282.7	718.4	32.1
Totals	622	1,083.2	640.2	1,427.1	86.5

TABLE 16 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the MACHINERY Industries,¹ 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Agricultural implements	21	335.6	201.6	309.9	29.2
Miscellaneous machinery and equipment	209	431.1	224.6	533.5	29.4
Commercial refrigeration and air conditioning equipment.....	16	22.7	11.1	31.3	2.5
Office and store machinery	14	155.4	95.4	186.2	34.2
Totals	260	944.8	532.7	1,060.9	95.3

¹ Does not include electrical machinery.

TABLE 16 B. Degree of Non-resident Ownership of Reporting Corporations in the MACHINERY Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	119	583.7	339.9	743.5	77.8
75 to 94.9 per cent	7	8.4	4.0	13.4	.4
50 to 74.9 per cent	7	9.6	5.5	9.0	.7
Sub-totals	133	601.7	349.4	765.9	78.9
25 to 49.9 per cent	6	8.9	2.9	5.2	.3
5 to 24.9 per cent	9	217.2	131.7	122.2	13.0
Under 5 per cent	112	117.0	48.7	167.6	3.1
Sub-totals	127	343.1	183.3	295.0	16.4
Totals	260	944.8	532.7	1,060.9	95.3

TABLE 17 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the TRANSPORTATION EQUIPMENT Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Aircraft and parts	38	394.8	222.0	441.8	19.2
Motor vehicles	15	606.7	381.0	1,330.7	135.2
Truck body and trailers	30	50.5	23.6	61.2	2.1
Motor vehicle parts and accessories	77	192.7	123.6	324.1	33.1
Railroad rolling-stock	7	72.3	54.5	76.2	4.9
Shipbuilding and repair	31	126.0	57.6	128.3	8.3
Boat building, repair and miscellaneous vehicles	8	18.4	15.3	14.7	2.1
Totals	206	1,461.4	877.6	2,377.0	204.9

TABLE 17 B. Degree of Non-resident Ownership of Reporting Corporations in the TRANSPORTATION EQUIPMENT Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	73	627.4	344.5	1,436.0	145.5
75 to 94.9 per cent	12	343.2	247.2	490.6	38.4
50 to 74.9 per cent	14	260.4	158.3	168.6	4.1
Sub-totals	99	1,231.0	750.0	2,095.2	188.0
25 to 49.9 per cent	3	6.8	5.5	10.2	0.2
5 to 24.9 per cent	12	66.2	46.6	82.3	6.7
Under 5 per cent	92	157.4	75.5	189.3	10.0
Sub-totals	107	230.4	127.6	281.8	16.9
Totals	206	1,461.4	877.6	2,377.0	204.9

TABLE 18 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the ELECTRICAL PRODUCTS Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Small electrical appliances.....	34	44.5	28.9	56.0	5.5
Major appliances.....	34	194.7	101.7	247.7	.7
Household, radio and television receivers	13	78.7	29.6	102.1	5.2
Communications equipment.....	59	289.2	144.0	465.6	29.1
Electrical industrial equipment ..	56	386.0	245.5	505.5	25.0
Battery manufacturers	12	52.5	42.0	36.9	3.9
Wire and cable.....	13	85.5	42.6	132.5	2.0
Miscellaneous electrical products	56	71.4	32.7	104.3	4.5
Totals.....	277	1,202.5	667.0	1,650.6	75.9

TABLE 18 B. Degree of Non-resident Ownership of Reporting Corporations in the ELECTRICAL PRODUCTS Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over.....	119	609.0	379.2	713.6	44.0
75 to 94.9 per cent.....	21	125.8	68.1	208.1	2.4
50 to 74.9 per cent.....	18	66.4	27.8	86.9	.7
Sub-totals.....	158	801.2	475.1	1,008.6	47.1
25 to 49.9 per cent.....	4	166.4	89.9	288.8	16.5
5 to 24.9 per cent.....	9	43.7	24.1	73.7	2.6
Under 5 per cent.....	106	191.2	77.9	279.5	9.7
Sub-totals.....	119	401.3	191.9	642.0	28.8
Totals.....	277	1,202.5	667.0	1,650.6	75.9

TABLE 19 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the NON-METALLIC MINERAL PRODUCTS Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Cement	12	387.7	231.0	225.8	51.7
Lime and gypsum products.....	7	21.1	8.8	20.2	1.8
Concrete products	75	62.1	22.5	75.9	2.3
Ready-mix concrete.....	62	89.3	37.8	105.4	3.8
Clay products.....	38	51.1	30.6	39.3	4.3
Glass and glass products.....	28	121.6	80.3	139.8	13.9
Other non-metallic mineral products	52	111.6	61.9	129.9	12.3
Totals	274	844.5	472.9	736.3	90.1

TABLE 19 B. Degree of Non-resident Ownership of Reporting Corporations in the NON-METALLIC MINERAL PRODUCTS Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over.....	51	291.2	193.4	286.1	47.3
75 to 94.9 per cent	7	23.8	6.0	15.3	.1
50 to 74.9 per cent	14	116.3	60.9	59.6	5.8
Sub-totals.....	72	431.3	260.3	361.0	53.2
25 to 49.9 per cent	8	24.8	7.3	11.2	.7
5 to 24.9 per cent	14	174.5	112.8	127.8	23.5
Under 5 per cent	180	213.9	92.5	236.3	12.7
Sub-totals.....	202	413.2	212.6	375.3	36.9
Totals.....	274	844.5	472.9	736.3	90.1

TABLE 20 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the PETROLEUM AND COAL PRODUCTS Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Petroleum refineries	28	2,824.0	1,896.1	2,161.0	163.1
Other petroleum and coal products	8	19.7	11.5	16.7	2.4
Totals	36	2,843.7	1,907.6	2,177.7	165.5

TABLE 20 B. Degree of Non-resident Ownership of Reporting Corporations in the PETROLEUM AND COAL PRODUCTS Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	15	557.6	281.7	295.0	11.0
75 to 94.9 per cent	3	1,387.0	1,064.3	1,290.5	111.9
50 to 74.9 per cent	7	880.6	552.2	572.6	41.9
Sub-totals	25	2,825.2	1,898.2	2,158.1	164.8
25 to 49.9 per cent	2	7.1	3.3	7.6	—
5 to 24.9 per cent	1	¹	¹	¹	¹
Under 5 per cent	8	11.4	6.1	12.0	.7
Sub-totals	11	18.5	9.4	19.6	.7
Totals	36	2,843.7	1,907.6	2,177.7	165.5

¹ Included in 25 to 49.9 per cent group.

TABLE 21 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the CHEMICAL Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Plastics and synthetic resins	11	39.5	25.4	62.2	4.1
Pharmaceuticals and medicines ..	75	148.8	103.7	186.3	23.1
Paint and varnish	52	84.7	51.2	128.2	6.3
Soap and cleaning compounds	30	109.4	71.6	211.8	16.9
Toilet preparations	32	43.1	28.5	68.3	8.4
Industrial chemicals	54	926.1	572.8	683.3	97.4
Other chemical industries	111	308.0	171.4	362.9	26.8
Totals	365	1,659.6	1,024.6	1,703.0	183.0

TABLE 21 B. Degree of Non-resident Ownership of Reporting Corporations in the CHEMICAL Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	180	871.6	512.7	1,022.9	108.2
75 to 94.9 per cent	30	363.9	194.2	296.0	22.5
50 to 74.9 per cent	18	32.4	22.1	35.0	3.9
Sub-totals	228	1,267.9	729.0	1,353.9	134.6
25 to 49.9 per cent	11	272.9	235.9	170.8	37.5
5 to 24.9 per cent.....	12	24.4	9.5	21.3	1.4
Under 5 per cent	114	94.4	50.2	157.0	9.5
Sub-totals	137	391.7	295.6	349.1	48.4
Totals	365	1,659.6	1,024.6	1,703.0	183.0

TABLE 22 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the MISCELLANEOUS MANUFACTURING Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Scientific and professional equipment	59	120.7	76.0	179.3	17.1
Jewellery and silverware	34	33.7	17.9	47.0	2.4
Broom, brush and mops	16	16.6	10.0	26.0	1.5
Plastic fabricators	65	52.7	15.9	74.7	3.1
Sporting goods and toys	43	121.8	29.4	95.5	6.1
Signs and display industry	27	30.6	14.6	25.2	2.9
Other manufacturing	86	78.6	48.4	108.6	8.9
Totals	330	454.7	212.2	556.3	42.0

TABLE 22 B. Degree of Non-resident Ownership of Reporting Corporations in the MISCELLANEOUS MANUFACTURING Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	115	257.9	133.4	296.2	28.7
75 to 94.9 per cent	16	20.2	9.8	27.5	1.9
50 to 74.9 per cent	9	15.7	7.4	28.8	2.2
Sub-totals	140	293.8	150.6	352.5	32.8
25 to 49.9 per cent	9	4.4	2.5	5.9	0.1
5 to 24.9 per cent	9	20.9	7.7	27.2	2.9
Under 5 per cent	172	135.6	51.4	170.7	6.2
Sub-totals	190	160.9	61.6	203.8	9.2
Totals	330	454.7	212.2	556.3	42.0

TABLE 23 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the CONSTRUCTION Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Building construction	1,012	944.4	235.0	1,411.9	24.8
Highway and bridge construction	265	262.9	94.3	373.1	15.3
Other general contractors	179	235.9	99.9	406.6	10.5
Trade contractors	531	330.8	115.2	690.7	20.7
Totals	1,987	1,774.0	544.4	2,882.3	71.3

TABLE 23 B. Degree of Non-resident Ownership of Reporting Corporations in the CONSTRUCTION Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	96	245.2	88.4	392.8	14.2
75 to 94.9 per cent	25	46.3	11.3	68.6	1.6
50 to 74.9 per cent	19	21.4	6.3	22.2	1.2
Sub-totals	140	312.9	106.0	483.6	17.0
25 to 49.9 per cent	27	50.3	9.5	72.4	2.4
5 to 24.9 per cent	16	53.5	25.0	38.5	—
Under 5 per cent	1,804	1,357.3	403.9	2,287.8	51.9
Sub-totals	1,847	1,461.1	438.4	2,398.7	54.3
Totals	1,987	1,774.0	544.4	2,882.3	71.3

TABLE 24 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the TRANSPORTATION, STORAGE AND COMMUNICATION Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Transportation:					
Air transport	36	45.2	16.2	44.4	- .3
Water transport	145	374.8	156.3	236.5	12.6
Services incidental to water transport	40	50.2	25.5	76.6	7.7
Truck transport	268	224.4	89.7	358.6	11.5
Bus transport	28	57.5	26.9	32.0	5.7
Pipeline transport	42	1,328.4	331.9	286.1	81.4
Other transportation and services incidental to transportation	100	104.4	49.9	109.9	4.4
Sub-totals	659	2,184.9	696.4	1,144.1	123.0
Storage:					
Grain elevators	23	170.3	72.7	36.8	6.8
Warehousing	58	63.9	34.0	43.6	4.3
Sub-totals	81	234.2	106.7	80.4	11.1
Communication:					
Telephone systems	30	267.5	125.3	70.5	20.0
Other communications	21	28.8	15.6	12.0	1.7
Sub-totals	51	296.3	140.9	82.5	21.7
Totals	791	2,715.4	944.0	1,307.0	155.8

TABLE 24 B. Degree of Non-resident Ownership of Reporting Corporations in the TRANSPORTATION, STORAGE AND COMMUNICATION Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	69	166.0	80.8	119.9	9.4
75 to 94.9 per cent	37	127.4	61.8	128.6	13.3
50 to 74.9 per cent	44	370.5	106.9	100.0	8.9
Sub-totals	150	663.9	249.5	348.5	31.6
25 to 49.9 per cent	42	307.9	103.5	109.7	32.5
5 to 24.9 per cent	53	684.3	162.4	227.4	30.9
Under 5 per cent	546	1,059.3	428.6	621.4	60.8
Sub-totals	641	2,051.5	694.5	958.5	124.2
Totals	791	2,715.4	944.0	1,307.0	155.8

TABLE 25 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the GAS, WATER AND ELECTRIC UTILITIES Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Electric power	61	1,175.6	558.9	296.6	74.0
Gas distribution	32	862.4	403.8	239.2	28.2
Water systems and other utilities ..	10	7.9	2.4	7.2	.4
Totals	103	2,045.9	965.1	543.0	102.6

TABLE 25 B. Degree of Non-resident Ownership of Reporting Corporations in the GAS, WATER AND ELECTRIC UTILITIES Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	12	101.4	47.7	27.1	7.7
75 to 94.9 per cent	3	36.6	8.3	3.4	.5
50 to 74.9 per cent	11	89.4	46.5	38.1	5.9
Sub-totals	26	227.4	102.5	68.6	14.1
25 to 49.9 per cent	21	831.5	471.9	207.0	48.6
5 to 24.9 per cent	27	793.2	311.3	206.4	25.8
Under 5 per cent	29	193.8	79.4	61.0	14.1
Sub-totals	77	1,818.5	862.6	474.4	88.5
Totals	103	2,045.9	965.1	543.0	102.6

TABLE 26 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the RETAIL TRADE Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Food stores	303	524.1	290.6	1,957.4	53.8
Department stores	112	898.5	437.9	1,736.7	52.2
Variety stores	22	196.6	145.6	305.7	21.7
Other general stores	58	28.3	13.6	57.0	1.2
Accessory, parts, tire and battery shops	94	77.4	37.2	148.5	4.3
Gasoline service stations	79	44.2	18.1	84.9	1.6
Motor vehicle dealers	1,069	567.3	202.1	2,057.9	30.6
Motor vehicle repair shops	26	9.3	4.9	21.7	.5
Shoe stores	40	41.0	21.3	76.1	2.2
Men's clothing stores	40	21.8	11.9	43.6	1.2
Women's ready-to-wear stores	75	54.1	26.3	104.6	4.2
Clothing and dry goods stores	86	53.1	27.4	114.2	3.1
Hardware stores	51	38.4	18.4	54.3	1.3
Household furniture and appliances, radio, TV stores	203	181.0	77.9	255.8	7.9
Drug stores	47	31.5	15.9	63.5	1.5
Book and stationery stores	28	38.1	10.4	38.7	.7
Fuel dealers	75	87.9	38.9	123.6	5.3
Jewellery stores	35	54.3	27.2	49.9	4.4
Other retail trade	111	79.1	25.6	136.2	4.5
Totals	2,554	3,026.0	1,451.2	7,430.3	202.2

TABLE 26 B. Degree of Non-resident Ownership of Reporting Corporations in the RETAIL TRADE Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	109	427.5	272.9	949.8	42.8
75 to 94.9 per cent	21	149.4	120.3	333.6	11.1
50 to 74.9 per cent	27	188.8	113.0	399.4	20.3
Sub-totals	157	765.7	506.2	1,682.8	74.2
25 to 49.9 per cent	28	134.6	68.7	499.4	16.3
5 to 24.9 per cent	33	300.2	149.1	535.6	17.4
Under 5 per cent	2,336	1,825.5	727.2	4,712.5	94.3
Sub-totals	2,397	2,260.3	945.0	5,747.5	128.0
Totals	2,554	3,026.0	1,451.2	7,430.3	202.2

TABLE 27 A. Corporations Reporting Under the Corporations and Labour Unions Act in the WHOLESALE TRADE Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Livestock	32	16.5	5.5	63.1	.7
Grain	50	243.5	54.1	564.8	5.0
Coal and coke	14	61.3	23.1	88.0	5.1
Petroleum products	110	414.7	111.7	541.1	13.6
Paper and paper products	97	150.9	42.8	592.5	8.2
General merchandise	14	15.6	7.6	27.6	.7
Food	543	440.8	194.8	1,964.2	26.6
Tobacco products	133	79.9	20.8	616.4	.9
Drugs and toilet preparations	69	79.0	33.8	209.4	4.5
Apparel and dry goods	244	155.2	66.6	319.5	9.6
Furniture and house furnishings ..	84	54.9	21.2	112.9	3.1
Motor vehicles and accessories	207	318.1	105.7	1,163.8	21.7
Electrical machinery	221	171.8	67.8	356.2	7.8
Farm machinery and equipment	97	94.4	38.2	164.6	5.6
Machinery and equipment	548	620.2	259.4	1,020.2	36.0
Hardware, plumbing and heating ..	253	297.3	165.7	572.3	11.1
Metal and metal products	111	149.0	52.2	325.0	10.0
Lumber and building materials	581	405.2	193.5	939.7	22.5
Scrap and waste materials	63	35.4	13.8	109.6	1.8
Other wholesale	614	484.8	177.1	976.4	29.7
Totals	4,085	4,288.5	1,655.4	10,727.3	224.2

TABLE 27 B. Degree of Non-resident Ownership of Reporting Corporations in the WHOLESALE TRADE Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	607	1,284.1	419.2	3,071.7	67.2
75 to 94.9 per cent	64	85.7	29.3	213.1	6.3
50 to 74.9 per cent	86	124.7	34.6	623.7	6.1
Sub-totals	757	1,494.5	483.1	3,908.5	79.6
25 to 49.9 per cent	103	241.5	72.6	536.4	7.9
5 to 24.9 per cent	96	184.6	62.0	491.4	6.7
Under 5 per cent	3,129	2,367.9	1,037.7	5,791.0	130.0
Sub-totals	3,328	2,794.0	1,172.3	6,818.8	144.6
Totals	4,085	4,288.5	1,655.4	10,727.3	224.2

TABLE 28 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the FINANCE, INSURANCE AND REAL ESTATE Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Investment companies	2,769	9,388.7	6,372.1	738.1	481.9
Savings and credit institutions	369	4,308.6	548.1	356.2	85.7
Insurance carriers	76	334.1	61.5	132.8	8.0
Insurance and real estate agencies	153	192.7	55.1	80.6	7.0
Real estate operators	2,823	3,182.1	689.7	456.4	67.9
Totals	6,190	17,406.2	7,726.5	1,764.1	650.5

TABLE 28 B. Degree of Non-resident Ownership of Reporting Corporations in the FINANCE, INSURANCE AND REAL ESTATE Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	607	3,722.6	2,057.2	274.3	113.9
75 to 94.9 per cent	118	703.8	453.7	75.6	39.5
50 to 74.9 per cent	181	858.0	407.0	75.7	31.9
Sub-totals	906	5,284.4	2,917.9	425.6	185.3
25 to 49.9 per cent	238	1,836.9	1,095.0	184.5	92.0
5 to 24.9 per cent	264	2,331.2	750.8	190.7	67.1
Under 5 per cent	4,782	7,953.7	2,962.8	963.3	306.1
Sub-totals	5,284	12,121.8	4,808.6	1,338.5	465.2
Totals	6,190	17,406.2	7,726.5	1,764.1	650.5

TABLE 29 A. Corporations Reporting Under the Corporations and Labour Unions Returns Act in the COMMUNITY, BUSINESS AND PERSONAL SERVICES Industries, 1962

Industry	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Education and related services	22	19.5	4.1	9.4	.6
Health and welfare services.....	18	10.2	3.4	6.6	.5
Theatres, film exchanges	74	128.2	76.3	60.0	8.3
Bowling alleys	59	44.0	5.1	10.0	- .4
Other recreational	110	142.1	60.4	72.6	5.7
Services to business	309	296.5	152.7	339.7	25.9
Laundries and cleaners.....	75	46.7	29.3	67.2	2.7
Hotels, restaurants	516	362.6	122.4	312.9	14.7
Other personal services	65	35.7	12.3	24.3	1.8
Miscellaneous services.....	237	262.0	73.3	150.0	12.9
Totals	1,485	1,347.5	539.3	1,052.7	72.7

TABLE 29 B. Degree of Non-resident Ownership of Reporting Corporations in the COMMUNITY, BUSINESS AND PERSONAL SERVICES Industries, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over.....	125	181.6	69.4	207.9	16.2
75 to 94.9 per cent	35	110.7	52.7	38.6	3.6
50 to 74.9 per cent	40	66.0	43.8	32.8	6.6
Sub-totals	200	358.3	165.9	279.3	26.4
25 to 49.9 per cent	46	50.3	20.4	40.6	3.2
5 to 24.9 per cent	49	71.2	29.4	32.3	4.0
Under 5 per cent	1,190	867.7	323.6	700.5	39.1
Sub-totals	1,285	989.2	373.4	773.4	46.3
Totals	1,485	1,347.5	539.3	1,052.7	72.7

TABLE 30. Corporations Reporting Under the Corporations and Labour Unions Returns Act with Assets Under \$250,000 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profit
	number	millions of dollars			
90 per cent and over	125	20.5	8.2	106.5	.9
80 to 89.9 per cent	15	2.7	1.0	15.6	-.2
70 " 79.9 "	8	1.2	.3	10.9	.1
60 " 69.9 "	8	1.1	-.2	8.4	-.1
50 " 59.9 "	23	4.3	1.2	18.1	.3
Sub-totals	179	29.8	10.5	159.5	1.0
40 to 49.9 per cent	16	2.6	.8	13.7	.5
30 " 39.9 "	14	2.3	1.2	9.8	.3
20 " 29.9 "	12	1.6	-.1	10.4	-.3
10 " 19.9 "	19	2.6	1.2	37.1	.2
Less than 10 per cent	2,543	427.6	169.4	2,021.0	34.9
Sub-totals	2,604	436.7	172.5	2,092.0	35.6
Totals	2,783	466.5	183.0	2,251.5	36.6

TABLE 31. Corporations Reporting Under the Corporations and Labour Unions Returns Act with Assets from \$250,000 to \$499,999 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profit
	number	millions of dollars			
90 per cent and over	733	266.4	112.1	377.7	20.3
80 to 89.9 per cent	55	19.3	8.0	29.2	1.6
70 " 79.9 "	36	12.7	6.0	16.9	.7
60 " 69.9 "	61	21.2	8.3	27.3	.8
50 " 59.9 "	101	35.0	14.1	43.0	1.7
Sub-totals	986	354.6	148.5	494.1	25.1
40 to 49.9 per cent	80	28.9	11.6	30.1	1.5
30 " 39.9 "	73	26.7	13.0	22.6	1.1
20 " 29.9 "	97	33.9	16.6	25.8	1.1
10 " 19.9 "	126	47.6	27.7	44.3	1.4
Less than 10 per cent	7,974	2,783.3	1,142.8	4,128.7	131.0
Sub-totals	8,350	2,920.4	1,211.7	4,251.5	136.1
Totals	9,336	3,275.0	1,360.2	4,745.6	161.2

TABLE 32. Corporations Reporting Under the Corporations and Labour Unions Returns Act with Assets from \$500,000 to \$999,999 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profit
	number	millions of dollars			
90 per cent and over	734	525.6	224.2	699.5	30.7
80 to 89.9 per cent	56	40.4	14.2	54.4	2.1
70 " 79.9 "	54	35.8	17.6	31.5	2.5
60 " 69.9 "	53	36.3	16.6	36.4	2.0
50 " 59.9 "	89	60.4	26.5	88.7	2.4
Sub-totals	986	698.5	299.1	910.5	39.7
40 to 49.9 per cent	72	53.4	21.0	53.3	2.3
30 " 39.9 "	73	53.9	28.7	52.9	2.7
20 " 29.9 "	96	65.0	33.4	55.6	2.1
10 " 19.9 "	104	73.0	45.4	53.5	3.9
Less than 10 per cent	4,368	3,028.6	1,220.3	4,276.1	146.5
Sub-totals	4,713	3,273.9	1,348.8	4,491.4	157.5
Totals	5,699	3,972.4	1,647.9	5,401.9	197.2

TABLE 33. Corporations Reporting Under the Corporations and Labour Unions Returns Act with Assets from \$1,000,000 to \$4,999,999 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profit
	number	millions of dollars			
90 per cent and over	1,130	2,506.2	1,304.9	3,007.9	179.4
80 to 89.9 per cent	84	204.1	105.8	207.6	10.0
70 " 79.9 "	85	202.5	119.2	193.3	11.4
60 " 69.9 "	75	167.9	70.3	172.3	6.8
50 " 59.9 "	87	186.2	107.6	161.5	13.4
Sub-totals	1,461	3,320.9	1,707.8	3,742.6	221.0
40 to 49.9 per cent	75	173.1	85.8	93.1	3.9
30 " 39.9 "	109	245.3	155.7	215.0	11.9
20 " 29.9 "	134	306.8	181.9	247.7	19.2
10 " 19.9 "	188	395.5	270.7	287.2	16.4
Less than 10 per cent	3,130	6,078.4	2,624.6	6,741.4	303.1
Sub-totals	3,636	7,199.1	3,318.7	7,584.4	354.5
Totals	5,097	10,520.0	5,026.5	11,327.0	575.5

TABLE 34. Corporations Reporting Under the Corporations and Labour Unions Returns Act with Assets from \$5,000,000 to \$9,999,999 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profit
	number	millions of dollars			
90 per cent and over.....	230	1,615.6	910.1	1,580.7	124.6
80 to 89.9 per cent.....	22	142.7	63.8	88.5	7.0
70 " 79.9 ".....	21	163.2	73.8	196.3	12.2
60 " 69.9 ".....	24	164.0	102.0	117.0	5.9
50 " 59.9 ".....	18	120.8	58.5	47.5	8.1
Sub-totals.....	315	2,206.3	1,208.2	2,030.0	157.8
40 to 49.9 per cent.....	17	119.1	68.8	64.6	6.2
30 " 39.9 ".....	21	146.6	92.2	259.8	13.9
20 " 29.9 ".....	19	128.4	84.0	47.1	5.0
10 " 19.9 ".....	44	303.0	182.3	296.1	22.7
Less than 10 per cent.....	310	2,147.7	989.3	1,873.8	103.1
Sub-totals.....	411	2,844.8	1,416.6	2,541.4	150.9
Totals.....	726	5,051.1	2,624.8	4,571.4	308.7

TABLE 35. Corporations Reporting Under the Corporations and Labour Unions Returns Act with Assets from \$10,000,000 to \$24,999,999 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profit
	number	millions of dollars			
90 per cent and over.....	165	2,530.2	1,427.8	2,362.1	153.1
80 to 89.9 per cent.....	18	268.3	146.7	176.7	15.5
70 " 79.9 ".....	11	156.5	78.0	433.0	8.6
60 " 69.9 ".....	17	286.6	159.7	67.5	11.2
50 " 59.9 ".....	25	380.5	221.0	289.8	25.2
Sub-totals.....	236	3,622.1	2,033.2	3,329.1	213.6
40 to 49.9 per cent.....	9	136.5	68.9	26.9	7.3
30 " 39.9 ".....	17	274.0	177.2	213.8	34.6
20 " 29.9 ".....	19	317.0	149.0	313.8	21.6
10 " 19.9 ".....	38	576.7	322.8	336.2	50.5
Less than 10 per cent.....	166	2,540.9	1,147.4	1,937.6	145.4
Sub-totals.....	249	3,845.1	1,865.3	2,828.3	259.4
Totals.....	485	7,467.2	3,898.5	6,157.4	473.0

TABLE 36. Corporations Reporting Under the Corporations and Labour Unions Returns Act with Assets from \$25,000,000 to \$49,999,999 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profit
	number	millions of dollars			
90 per cent and over	65	2,262.0	1,235.8	1,979.3	180.2
80 to 89.9 per cent	3	88.0	55.3	55.5	2.2
70 " 79.9 "	8	285.5	173.4	106.5	13.9
60 " 69.9 "	8	316.5	196.1	146.6	13.8
50 " 59.9 "	5	146.2	89.8	96.5	6.6
Sub-totals	89	3,098.2	1,750.4	2,384.4	216.7
40 to 49.9 per cent	1	¹	¹	¹	¹
30 " 39.9 "	7	299.9	203.0	80.3	28.2
20 " 29.9 "	9	332.5	155.9	173.6	23.8
10 " 19.9 "	15	571.4	305.6	323.1	41.1
Less than 10 per cent.....	55	1,810.7	952.9	997.3	108.2
Sub-totals	87	3,014.5	1,617.4	1,574.3	201.3
Totals	176	6,112.7	3,367.8	3,958.7	418.0

¹ Included in 30 to 39.9 per cent group.

TABLE 37. Corporations Reporting Under the Corporations and Labour Unions Returns Act with Assets from \$50,000,000 to \$99,999,999 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profit
	number	millions of dollars			
90 per cent and over	46	3,026.5	1,787.2	2,175.2	265.9
80 to 89.9 per cent	8	554.9	357.2	429.4	37.0
70 " 79.9 "	2	¹	¹	¹	¹
60 " 69.9 "	2	225.6	62.9	68.3	13.2
50 " 59.9 "	5	370.8	143.2	163.0	14.4
Sub-totals	63	4,177.8	2,350.5	2,835.9	330.5
40 to 49.9 per cent	7	495.6	333.7	174.8	24.6
30 " 39.9 "	7	503.3	326.1	457.4	31.5
20 " 29.9 "	9	659.0	399.9	221.1	69.1
10 " 19.9 "	7	479.5	274.0	369.4	37.4
Less than 10 per cent.....	29	2,056.1	857.4	1,651.6	140.8
Sub-totals	59	4,193.5	2,191.1	2,874.3	303.4
Totals	122	8,371.3	4,541.6	5,710.2	633.9

¹ Included in 60 to 69.9 per cent group.

TABLE 38. Corporations Reporting Under the Corporations and Labour Unions Returns Act with Assets over \$100,000,000 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profit
	number	millions of dollars			
90 per cent and over	22	4,175.3	2,290.1	2,677.7	255.9
80 to 89.9 per cent	5	1,098.3	709.0	927.8	64.1
70 " 79.9 "	7	3,095.9	1,937.2	1,938.7	336.3
60 " 69.9 "	4	1,361.8	820.8	988.4	52.7
50 " 59.9 "	2	1	1	1	1
Sub-totals	40	9,731.3	5,757.1	6,532.6	709.0
40 to 49.9 per cent	4	750.8	462.0	106.8	43.4
30 " 39.9 "	8	1,707.5	1,025.1	853.0	199.2
20 " 29.9 "	10	2,030.8	913.4	1,005.1	133.3
10 " 19.9 "	9	1,683.9	886.5	570.4	113.3
Less than 10 per cent	13	2,604.3	869.4	811.5	127.6
Sub-totals	44	8,777.3	4,156.4	3,346.8	616.8
Totals	84	18,508.6	9,913.5	9,879.4	1,325.8

¹ Included with 60 to 69.9 per cent group.

TABLE 39. Assets of Reporting Corporations by Assets Size and by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Asset size									Total
	Under \$250,000	\$250,000 to 499,999	\$500,000 to 999,999	\$1,000,000 to 4,999,999	\$5,000,000 to 9,999,999	\$10,000,000 to 24,999,999	\$25,000,000 to 49,999,999	\$50,000,000 to 99,999,999	Over \$100,000,000	
	millions of dollars									
90 per cent and over ..	20.5	266.4	525.6	2,560.2	1,615.6	2,530.2	2,262.0	3,026.5	4,175.3	16,982.3
80 to 89.9 per cent.....	2.7	19.3	40.4	204.1	142.7	268.3	88.0	554.9	1,098.3	2,418.7
70 " 79.9 "	1.2	12.7	35.8	202.5	163.2	156.5	285.5	105.2	3,095.9	4,058.5
60 " 69.9 "	1.1	21.2	36.3	167.9	164.0	286.6	316.5	120.4	1,120.4	2,234.4
50 " 59.9 "	4.3	35.0	60.4	186.2	120.8	380.5	146.2	370.8	241.4	1,545.6
Sub-totals	29.8	354.6	698.5	3,320.9	2,206.3	3,622.1	3,098.2	4,177.8	9,731.3	27,239.5
40 to 49.9 per cent.....	2.6	28.9	53.4	173.1	119.1	136.5	44.8	495.6	750.8	1,804.8
30 " 39.9 "	2.3	26.7	53.9	245.3	146.6	274.0	255.1	503.3	1,707.5	3,214.7
20 " 29.9 "	1.6	33.9	65.0	306.8	128.4	317.0	332.5	659.0	2,030.8	3,875.0
10 " 19.9 "	2.6	47.6	73.0	395.5	303.0	576.7	571.4	479.5	1,683.9	4,133.2
Under 10 per cent.....	427.6	2,783.3	3,028.6	6,078.4	2,147.7	2,540.9	1,810.7	2,056.1	2,604.3	23,477.6
Sub-totals	436.7	2,920.4	3,273.9	7,199.1	2,844.8	3,845.1	3,014.5	4,193.5	8,777.3	36,505.3
Totals	466.5	3,275.0	3,972.4	10,520.0	5,051.1	7,467.2	6,112.7	8,371.3	18,508.6	63,744.8

TABLE 40. Per Cent of Assets of Reporting Corporations by Assets Size and by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Asset size									Total
	Under \$250,000	\$250,000 to 499,999	\$500,000 to 999,999	\$1,000,000 to 4,999,999	\$5,000,000 to 9,999,999	\$10,000,000 to 24,999,999	\$25,000,000 to 49,999,999	\$50,000,000 to 99,999,999	Over \$100,000,000	
	per cent									
90 per cent and over.....	4.4	8.1	13.2	24.3	32.0	33.9	37.0	36.2	22.6	26.6
80 to 89.9 per cent .....	.6	.6	1.0	1.9	2.8	3.6	1.4	6.6	5.9	3.8
70 " 79.9 " .....	.2	.4	.9	1.9	3.2	2.1	4.7	1.3	16.7	6.4
60 " 69.9 " .....	.2	.6	.9	1.6	3.3	3.8	5.2	1.4	6.0	3.5
50 " 59.9 " .....	.9	1.1	1.5	1.8	2.4	5.1	2.4	4.4	1.3	2.4
Sub-totals.....	6.3	10.8	17.5	31.5	43.7	48.5	50.7	49.9	52.5	42.7
40 to 49.9 per cent .....	.6	.9	1.4	1.7	2.4	1.8	.7	5.9	4.1	2.8
30 " 39.9 " .....	.5	.8	1.4	2.3	2.9	3.7	4.2	6.0	9.2	5.1
20 " 29.9 " .....	.3	1.0	1.6	2.9	2.5	4.3	5.4	7.9	11.0	6.1
10 " 19.9 " .....	.6	1.5	1.8	3.8	6.0	7.7	9.4	5.7	9.1	6.5
Under 10 per cent	91.7	85.0	76.3	57.8	42.5	34.0	29.6	24.6	14.1	36.8
Sub-totals.....	93.7	89.2	82.5	68.5	56.3	51.5	49.3	50.1	47.5	57.3
Totals.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 41. Reporting Corporations in Manufacturing Industries with Assets under \$500,000 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations		Assets		Equity		Sales		Profits	
	No.	%	\$'000,000	%	\$'000,000	%	\$'000,000	%	\$'000,000	%
90 per cent and over	241	9.7	83.9	10.5	41.5	11.1	139.1	8.3	7.5	13.9
80 to 89.9 per cent	20	0.8	6.4	0.8	3.6	1.0	16.8	1.0	1.2	2.2
70 " 79.9 "	8	0.3	2.6	0.3	1.4	0.4	5.0	0.3	.3	0.6
60 " 69.9 "	18	0.7	5.9	0.7	2.5	0.7	10.8	0.6	.3	0.5
50 " 59.9 "	38	1.5	12.2	1.5	5.5	1.5	27.6	1.7	.8	1.5
Sub-totals	325	13.0	111.0	13.8	54.5	14.7	199.3	11.9	10.1	18.7
40 to 49.9 per cent	20	0.8	7.4	0.9	3.4	0.9	15.7	0.9	.7	1.3
30 " 39.9 "	16	0.6	4.8	0.6	2.8	0.7	8.7	0.5	.3	0.6
20 " 29.9 "	26	1.1	8.5	1.1	3.5	0.9	16.6	1.0	.2	0.4
10 " 19.9 "	25	1.0	9.3	1.2	5.0	1.3	21.4	1.3	.8	1.5
Less than 10 per cent	2,078	83.5	657.7	82.4	305.3	81.5	1,414.1	84.4	41.7	77.5
Sub-totals	2,165	87.0	687.7	86.2	320.0	85.3	1,476.5	88.1	43.7	81.3
Totals	2,490	100.0	798.7	100.0	374.5	100.0	1,675.8	100.0	53.8	100.0

TABLE 42. Reporting Corporations in Manufacturing Industries with Assets from \$500,000 to \$999,999 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations		Assets		Equity		Sales		Profits	
	No.	%	\$'000,000	%	\$'000,000	%	\$'000,000	%	\$'000,000	%
90 per cent and over	263	19.2	192.6	20.0	89.5	20.4	280.0	16.8	12.9	21.4
80 to 89.9 per cent	17	1.2	11.8	1.2	5.0	1.1	20.0	1.2	1.1	1.8
70 " 79.9 "	15	1.1	10.3	1.1	6.8	1.5	15.3	0.9	1.1	1.8
60 " 69.9 "	12	0.9	7.8	0.8	4.2	0.9	10.5	0.6	.2	0.3
50 " 59.9 "	26	1.9	17.9	1.9	9.7	2.2	27.8	1.7	1.2	2.0
Sub-totals	333	24.3	240.4	25.0	115.2	26.1	353.6	21.2	16.5	27.3
40 to 49.9 per cent	13	0.9	10.3	1.1	2.9	0.7	20.1	1.2	.6	1.0
30 " 39.9 "	16	1.2	11.8	1.2	8.2	1.9	16.5	1.0	1.5	2.5
20 " 29.9 "	22	1.6	14.5	1.5	8.8	2.0	16.2	1.0	.2	0.4
10 " 19.9 "	22	1.6	15.8	1.6	8.8	2.0	23.4	1.4	.9	1.5
Less than 10 per cent	967	70.4	668.5	69.6	295.6	67.3	1,239.4	74.2	40.5	67.3
Sub-totals	1,040	75.7	720.9	75.0	324.3	73.9	1,315.6	78.8	43.7	72.7
Totals	1,373	100.0	961.3	100.0	439.5	100.0	1,669.2	100.0	60.2	100.0

TABLE 43. Reporting Corporations in Manufacturing Industries with Assets from \$1,000,000 to \$4,999,999 by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations		Assets		Equity		Sales		Profits	
	No.	%	\$'000,000	%	\$'000,000	%	\$'000,000	%	\$'000,000	%
90 per cent and over.....	543	35.5	1,245.6	38.1	718.7	40.2	1,716.5	36.7	125.8	46.8
80 to 89.9 per cent.....	29	1.9	67.9	2.1	41.0	2.3	87.0	1.9	1.9	0.7
70 " 79.9 ".....	22	1.4	60.2	1.8	34.5	1.9	78.8	1.7	4.5	1.7
60 " 69.9 ".....	18	1.2	39.9	1.2	24.0	1.4	42.3	0.9	2.5	0.9
50 " 59.9 ".....	26	1.7	58.9	1.8	35.7	2.0	74.6	1.6	5.5	2.0
Sub-totals.....	638	41.7	1,472.5	45.0	853.9	47.8	1,999.2	42.8	140.2	52.1
40 to 49.9 per cent.....	13	0.8	29.2	0.9	14.7	0.8	32.9	0.7	1.5	0.6
30 " 39.9 ".....	24	1.6	58.0	1.8	37.1	2.1	67.1	1.4	3.8	1.4
20 " 29.9 ".....	21	1.4	53.3	1.6	36.1	2.0	77.8	1.7	5.5	2.0
10 " 19.9 ".....	50	3.3	112.0	3.4	73.7	4.1	112.7	2.4	10.1	3.8
Less than 10 per cent.....	782	51.2	1,546.0	47.3	773.7	43.2	2,387.7	51.0	107.9	40.1
Sub-totals.....	890	58.3	1,798.5	55.0	935.3	52.2	2,678.2	57.2	128.8	47.9
Totals.....	1,528	100.0	3,271.0	100.0	1,789.2	100.0	4,677.4	100.0	269.0	100.0

TABLE 44. Reporting Corporations in Manufacturing Industries with Assets of \$5,000,000 and Over by Degree of Non-resident Ownership, 1962

Degree of non-resident ownership	Corporations		Assets		Equity		Sales		Profits	
	No.	%	\$'000,000	%	\$'000,000	%	\$'000,000	%	\$'000,000	%
90 per cent and over	252	45.2	6,416.3	33.0	3,910.8	32.7	6,935.9	38.0	673.7	35.0
80 to 89.9 per cent	18	3.2	971.3	5.0	595.9	5.0	1,141.1	6.2	87.4	4.5
70 " 79.9 "	18	3.2	2,957.9	15.2	1,727.6	14.5	2,273.5	12.4	314.1	16.3
60 " 69.9 "	19	3.4	1,174.6	6.0	783.4	6.5	735.2	4.0	47.3	2.5
50 " 59.9 "	12	2.2	497.4	2.6	283.7	2.4	441.9	2.4	23.8	1.2
Sub-totals	319	57.2	12,017.5	61.8	7,301.4	61.1	11,527.6	63.0	1,146.3	59.5
40 to 49.9 per cent	4	0.7	100.3	0.5	75.8	0.6	62.0	0.3	3.8	0.2
30 " 39.9 "	18	3.2	1,297.4	6.7	884.6	7.4	967.9	5.3	167.5	8.7
20 " 29.9 "	19	3.4	1,201.3	6.2	773.8	6.5	947.5	5.2	148.6	7.7
10 " 19.9 "	40	7.2	1,835.0	9.4	1,161.9	9.7	1,241.8	6.8	167.7	8.7
Less than 10 per cent	158	28.3	2,989.2	15.4	1,750.4	14.7	3,549.1	19.4	292.3	15.2
Sub-totals	239	42.8	7,423.2	38.2	4,646.5	38.9	6,768.3	37.0	779.9	40.5
Totals	558	100.0	19,440.7	100.0	11,947.9	100.0	18,295.9	100.0	1,926.2	100.0

APPENDIX B

Reporting Requirements, Concepts and Definitions

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PART A

Reporting Requirements of Corporations Under the Corporations and Labour Unions Returns Act

Part I of the Act applies to every corporation authorized under a law of Canada or a province to carry on business within Canada, except a corporation that is required to report as a labour union under Part II of the Act and certain other classes of corporations. Classes of corporations exempted from the reporting requirements of the Act are described in the schedule to the Act. These exempt corporations can be grouped into four broad categories, namely: corporations that are already reporting to the federal government substantially the same information under certain regulatory acts, government corporations, corporations without share capital and a group of smaller corporations under a specified size.

Exempt Corporations

The first class of exempt corporations includes the banks, to which the Bank Act or the Quebec Savings Banks Act applies; insurance companies or fraternal benefit societies registered under the Canadian and British Insurance Companies Act or the Foreign Insurance Companies Act; trust companies licensed under the Trust Companies Act; loan companies licensed under the Loan Companies Act; corporations licensed under the Small Loans Act; co-operative credit societies that have been granted certificates under the Co-operative Credit Associations Act; corporations licensed under the Radio Act to establish a broadcasting station; transcontinental air carriers that have been designated by the Air Transport Board for financial and other reporting purposes as Group One air carriers; and railway, telegraph, telephone or express companies or carriers by water which make returns to the Board of Transport Commissioners for Canada under Sections 384 to 389 of the Railway Act. Subsidiaries of such corporations are not exempt because of the exempt status of the parent company. The exemption must apply directly to the subsidiaries. The Acts referred to above are those of the Government of Canada and therefore those corporations such as trust and insurance corporations under similar provincial acts are not exempt.

The second class of exempt corporations includes: corporations that are agents of a government in Canada or are named in Schedule D to the Financial Administration Act; municipalities or other public bodies performing functions of government in Canada; corporations not less than ninety per cent of the shares or capital of which are owned by a government in Canada; corporations that are agents of the government of a country other than Canada; and corporations not less than ninety per cent of the shares or capital of which are owned by the government of a country other than Canada. Subsidiaries of such corporations are also exempt as the exemption is based on ownership which extends from parents to subsidiary.

The third class of exempt corporations includes those that have as their object the furtherance of any religious or other charitable purpose provided that no part of the income of the corporation is payable to or otherwise available for the personal gain of any proprietor, member or shareholder. Also exempt are corporations without share capital having as their primary object the furthering of any national, patriotic, philanthropic, medical, educational, scientific, artistic, social, fraternal, sporting or athletic purpose, no part of the income of which is available for the personal gain of any proprietor, member or shareholder.

The fourth class of exempt corporations are the smaller corporations having gross revenue in the reporting period less than \$500,000 and having assets on the last day of the reporting period, less than \$250,000. For the purpose of this section of the Act gross revenue of a corporation for a reporting period means the aggregate of all amounts

received or receivable in that period, depending on the method regularly followed by the corporation in computing its profit, attributable to the business carried on by it in Canada. Assets in Canada of a resident corporation as of the last day of a reporting period means the assets of the corporation that are included in a balance sheet of the corporation. The assets of a non-resident corporation are those that were situated in Canada on the last day of the reporting period, and were used primarily for the purpose of the business carried on in Canada by the corporation.

A corporation that is related to another reporting corporation through inter-relationship of management, ownership or financial affairs may be designated by the Minister to be a related corporation and therefore not exempt from the Act if such corporations together have assets exceeding \$250,000 or sales exceeding \$500,000 in the reporting period.

Provision is made in the Act and in the regulations to exempt corporations for a reporting period when it can be established that all the information required to be filed by the corporation has been submitted to a department or agency of the Government of Canada, and is available for the same purpose as the information filed under the Act.

Reporting Period

The reporting period under the Act is the fiscal period of the corporation, not exceeding twelve months. The first report was required for the period ending in 1962 and was to be filed with the Dominion Statistician not later than six months after the Act came into force. The Act came into force on January 1, 1963, and the first returns from corporations were due on June 30, 1963. Subsequent returns are to be filed not later than six months after the fiscal year-end of the corporation.

Section A of the Return

The return from each corporation is to be submitted in two distinct parts, identified as Section A and Section B. The Section A statement is to be filed in duplicate with the Dominion Statistician. One copy is forwarded and kept on file in the Department of the Secretary of State and is to be made available for inspection by the public on request.

The Act requires that under Section A, information pertaining to the corporation shall include the following: the name, head office address, manner of incorporation and the date and place of incorporation. The place of incorporation refers to the jurisdiction in which the corporation is incorporated. Other information to be supplied is as follows:

Share Capital

The number of shares of each class of authorized share capital as well as the number of shares of each class of share outstanding. These shares are divided into 3 groups according to the addresses of the shareholder contained in the share register of the corporation, namely; (a) the number of shares held by persons having addresses in Canada (b) the number of shares held by persons having addresses outside Canada and (c) the number of shares held by persons not recording an address in the share register of the corporation. The legal ownership of shares as shown in the share register of the corporation is the information required under the Act. Beneficial ownership was not used in the Act because many corporations may not know the beneficial owners of its share capital. In the case of the latter two groups of shareholders, the corporation reports the number of persons holding 5 per cent or more of any class of share and the number of shares held by each such person. The term "persons" as used in this section refers to both individuals and corporations. The corporation also reports the name and address of

any other corporation that holds 10 per cent or more of any class of share of the reporting corporation and the number of shares held by each such corporation. In addition the corporation is to report the total number of shares of each class of share that have been offered in Canada for public subscription during a period of five years ending on the last of the reporting period.

Shares of Other Corporations Held

Each return of a corporation is to include the name, address and manner of incorporation of any other corporation in which the reporting corporation holds more than fifty per cent of any class of share.

Debentures

The total amount of each class of debenture of the corporation outstanding, and the total amount of each class that has been offered in Canada for public subscription during a period of five years ending on the last day of the reporting period is required.

Directors and Officers

The Act requires the name, address and nationality or citizenship of each individual who is a director of the corporation and the name, address and nationality or citizenship of each officer of the corporation who is resident in Canada and the position in the corporation held by such officer.

Nationality and citizenship as used in this Act does not refer to racial origin but refers to the nation to which the individual owes his allegiance. An individual having Canadian citizenship, either naturalized or by birth, would be classified as "Canadian" regardless of his racial origin.

Section B of the Return

The second part of the return which contains financial information is privileged and is retained by the Dominion Statistician. This information may be used for statistical purposes and is available to persons employed under the Statistics Act for these purposes. This privileged information may be used by other Government officials only in special circumstances. The Act provides that an official occupying a position of responsibility in the service of Her Majesty may have access to this confidential information "for any purpose relating to the determination of policy in connection with the formulation of any law of Canada or the ascertainment of any matter necessarily incidental thereto."

Financial Statements

The corporation shall file as part of the return required under the Act, a financial statement for the reporting period consisting of: a balance sheet showing the assets and liabilities of the corporation made up as of the last day of the reporting period; a statement of income and expenditures for the reporting period; and a statement of surplus. There are to be attached to the financial statements the following schedules; a reconciliation of net income as per financial statements with taxable income; continuity of fixed assets and computations of capital cost allowances claimed; dividends received indicating whether taxable or non-taxable; and cost of sales.

The financial statements and the supporting schedules are to be set out in the same form and contain the same particulars as are required to be attached to the T2 form in accordance with the provisions of the Income Tax Act.

The corporation shall also file other statements relating to the financial position of the corporation which are required by the by-laws of the corporation, or by the terms of the incorporation to be presented at the annual shareholders meeting.

Payments to Non-residents

A statement is also required from each corporation, except one that was not resident in Canada at any time in the reporting period, showing total amounts paid by the corporation in the reporting period to persons not resident in Canada for each of the following:

- (a) dividends,
- (b) interest, classified by type of obligation and currency in which payable,
- (c) rent on real property in Canada,
- (d) rent on equipment used in connection with the business carried on by the corporation in Canada,
- (e) royalties and similar payments, showing separately payments for each of the following: copyrights, patents of invention, industrial designs, trade marks and trade names,
- (f) payments for production, distribution and sales franchises and similar rights, classified according to the territorial areas within which such franchises or rights are or may be exercised,
- (g) payments for advertising and sales promotion, including institutional advertising and promotion of goodwill,
- (h) payments for scientific research, including facilities and equipment for scientific research,
- (i) payments for product and process development research, not included under clause (h),
- (j) premiums and other charges for insurance,
- (k) management and administration fees and charges,
- (l) salaries, fees and other remuneration to officers and directors,
- (m) annuities, pensions and similar payments to officers and directors including former officers and directors, and persons holding more than five per cent each of the total number of issued shares of any class, respectively,
- (n) fees and charges for professional services, showing separately fees and charges for each of the following services: engineering, architectural, legal, accounting and auditing,
- (o) consulting fees and charges, not included under any other item of the statement.

Verification and Auditor's Report

Each return under the Act shall be certified by the president or a vice-president of the corporation and by the secretary or treasurer, or by any of such officers and by a director of the corporation, as having been examined by them as being true, correct and complete.

Section B of each return shall be accompanied by an auditor's report signed by the auditor by whom the report was made.

General Provisions

Relieving Provision

A corporation that has reported information under the Act is not bound in filing a return for a subsequent reporting period to specify the same particulars in the absence of any change as of the last day of that subsequent reporting period. In submitting such a return in a subsequent reporting period, it is necessary that the corporation advise that such information has not changed.

Penalty for Non-compliance

Every corporation that fails to file with the Dominion Statistician a return for a reporting period as and when required by this Part is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars for each day of such default.

Where a corporation is guilty of an offence under this section, every officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the offence is a party to and guilty of the offence and is liable on summary conviction to a fine not exceeding fifty dollars for each day of such default, or to imprisonment for a term not exceeding three months, or to both such fine and imprisonment, whether or not the corporation has been prosecuted or convicted for the offence.

Penalty for Disclosure of Confidential Information

The Act provides that the financial return of a corporation is confidential and if this information is knowingly disclosed to anyone other than as authorized in the Act, such official making the disclosure is guilty of an offence and is liable to a fine not exceeding one thousand dollars or imprisonment for a term not exceeding three months or to both fine and imprisonment.

PART B

Concept and Measurement of Degree of Non-resident Ownership of Corporations Reporting Under the Corporations and Labour Unions Returns Act

The owners of a corporation are the holders of its issued share capital. The issued share capital may consist broadly of two classes of shares, "common" and "preferred". Common shares may consist of one or more series of share issues and usually carry voting rights. There may also be one or more issues of various types of preferred shares which are generally restricted with respect to dividend participation and voting rights. Although a share normally has one vote, it may possess several votes. In general, the policy of a corporation may be determined by the shareholders who own a majority of the voting rights. If a person or group of associated persons owns over 50 per cent of these voting rights, either may be considered to be in control of the corporation. In practice, effective control may sometimes be exercised by a minority holding of these voting rights, depending upon the distribution of the remainder of the shares with voting rights.

In order to determine the ownership of corporations, it was necessary to examine for each return the common shares of the corporation with voting rights; the residence of those shareholders holding such shares; the names and residence of those corporations owning this type of share; the existence of nominee shareholders; the preferred shares when they possessed voting rights that would materially affect the distribution of voting rights between resident owned and non-resident owned; and the existence of subsidiaries.

In restricting the examination, in most instances, to the ownership and control of common shares with voting rights, it was assumed that the controlling interest of ownership rests primarily with the common shareholders and that convertible privileges or voting rights associated with preferred shares would not affect the ultimate majority voting powers normally vested in the common shareholders. In the few cases where preferred shares had a significant effect, they were taken into account.

Although the ultimate ownership of resident corporations, (corporations incorporated in Canada), was traced in order to determine indirect non-resident ownership, no attempt was made to trace resident ownership in non-resident corporations which in turn

owned common shares of Canadian corporations, as such corporations did not fall within the reporting requirements of the Act.¹ As a result, individual non-resident shareholders and non-resident corporations have been considered as being in the same class.

To determine the ownership of corporations in Canada only shares with voting rights have been used. Holders of such shares have been classified as resident in Canada, non-resident, or with no address of record (by the reporting corporation). Percentages for each of these three categories have been calculated for each reporting corporation. This information is supplied by the reporting corporation from its share register which shows the legal owners of the shares. The legal owners may not benefit from ownership of the shares but hold the shares for the benefit of another party. However in most cases the legal owners are the beneficial owners. Where the legal owners do not benefit from the shares, such legal owners are termed "nominee shareholders".

The address of a shareholder as recorded in the corporation's share register and so reported by the corporation was used to determine the residence of a shareholder, except for Canadian corporate shareholders who held more than 10 per cent of the shares of the reporting corporation.

If a corporation resident in Canada was reported as a shareholder of another reporting corporation, the percentage of non-resident ownership in the latter was adjusted to reflect any non-resident ownership in the former corporation.

The existence of shares held by nominee shareholders, further complicated the calculation of full non-resident ownership in the reporting corporation. If the nominee shareholder had a Canadian address, the shares were recorded in the corporation's share register as resident owned. In many cases information would not be available to the corporation to indicate whether or not the beneficial owner of the shares was resident in Canada. For all these cases, the percentage of shares held by the nominee shareholder was calculated, and the corporation was generally segregated from other corporations for which more complete ownership information was reported. These corporations are examined in more detail in Part C, Nominee Shareholders.

Inter-corporate Ownership

In the early stages of the examination, it became evident that there existed wide and complex ownership relationships among corporations. These relationships varied from a single holding corporation and subsidiary, to intercorporate ownership relationships so broad as to include many different types of industrial and financial enterprises.

Ownership of the subsidiaries varied from complete ownership of the voting shares, by the ultimate parent corporation, to a scattering of shares held by several corporations each of which was owned by the same parent corporation or a group of related corporations. The ultimate parent corporation for the purposes of this report was defined as that corporation in which no other resident corporation owned more than 10 per cent of the issued common shares.

The method used was to examine the holdings of common voting shares and to determine how many were held by corporations owning more than 10 per cent. The remaining shares, not held by corporations holding more than 10 per cent, were classified as resident and non-resident upon the basis of the addresses of the holders. In the case of corporations holding more than 10 per cent, any corporate shareholders with addresses abroad were recorded as non-resident. The returns of the remaining resident corporations were then examined to ascertain the percentages of their shares held directly by non-

¹ The Dominion Bureau of Statistics has recorded that Canadians held shares of United States corporations at the end of 1960 having an equity value of \$827 million and a market value of \$1,498 million. About 80 per cent of the equity value was invested in corporations having branches, subsidiaries or affiliates in Canada.

residents and the percentages held by other corporations holding more than 10 per cent of their shares. This process of tracing share holdings between corporations was continued until an "ultimate parent corporation" was found. As inter-corporate ownerships of less than 10 per cent were not reported under this Act, the degree of non-resident ownership may be understated.

This process is illustrated in the following examples which indicate how the percentage of non-resident ownership was determined for reporting corporations.

Example I

Corporation A. Determination of Percentage of Non-resident Ownership

Initial information on shareholdings in Corporation A		Final non-resident ownership of Corporation B & C	Final non-resident ownership in Corporation A
Shareholders	Percentage held of A's shares		per cent
Corporations holding 10 per cent or more:			
Non-resident	10		10
Resident corporations:			
B	40	100	40 (100% x 40%)
C	35	50	17.5 (50% x 35%)
Other:			
Resident	10		-
Non-resident	5		5
	100		72.5

In the above example similar processing may have been necessary in order to determine the non-resident ownership of Corporation B and C.

Example II

Resident Corporations	Initial non-resident ownership	Calculation of indirect non-resident ownership	Final non-resident ownership
Corporation A owns 70% of	100.0%	Nil	100.0%
Corporation B which owns 65% of	Nil	70.0% x 100.0%	70.0%
Corporation C which in turn owns 60% of	Nil	65.0% x 70.0%	45.5%
Corporation D	Nil	60.0% x 45.5%	27.3%

The revised non-resident ownership of the parent corporation is multiplied by the corporation's percentage interest in its subsidiary in order to arrive at the final non-resident investment for the subsidiary. In this example, the non-resident interest in Corporation D increased from Nil to 27.3 per cent although Corporation D is more than 50 per cent owned indirectly by a non-resident corporation.

PART C

Majority Control Without Majority Ownership of Voting Shares of Corporations in Canada

The ownership of voting shares in corporations operating in Canada may be distributed in a variety of combinations which result in differing degrees of ultimate ownership. However as illustrated in Example II in the previous section the degree of ultimate ownership may not reflect the degree of control.

Typically the parent or holding corporations own all the voting shares in their operating corporations in Canada. Moreover, in most cases where these corporations have one or more subsidiaries, all of the voting shares of these subsidiaries are also held by the parent corporation in Canada or by one of the corporations in that family of corporations. This type of ownership may be termed both direct and complete. Complete ownership has been considered to be 95 per cent and over, since corporations issue qualifying shares to directors and a privately held corporation may have issued 100 shares of voting stock, with 5 being issued to directors thus giving these directors legal ownership of 5 per cent of the company. The directors qualifying shares may be beneficially held by the parent corporation and for this reason, 95 per cent ownership has been taken as complete ownership. Some corporations which are wholly owned by non-residents have subsidiaries with voting shares owned by Canadians. In such cases, the corporations with some Canadian ownership are classified with the parent, (in terms of majority control) but are distinguished from the parent and other wholly owned subsidiaries by the degree of non-resident ownership of the voting stock. In 1962, as indicated in Table A, 3,032 corporations reporting under the Act were more than 95 per cent owned either directly or indirectly outside Canada. These corporations reported 131 subsidiaries in which the ultimate non-resident ownership was less than 95 per cent. In 74 cases the ultimate non-resident ownership was from 75.0 per cent to 94.9 per cent and in the remaining 57 corporations it was between 50.0 per cent and 74.5 per cent.

Another important class of relationship covers the direct ownership by another corporation or by shareholders outside Canada of 50 per cent to 95 per cent of the voting shares of a corporation. Since more than 50 per cent of the voting stock is so held, control of the corporation rests, in most cases with the parent corporation. If the Canadian corporation has wholly owned subsidiaries, these subsidiaries will have the same degree of non-resident ownership as the parent. If it has subsidiaries which themselves have voting shares outstanding in the hands of residents, the ultimate Canadian participation increases and may exceed 50 per cent, notwithstanding the fact that more than 50 per cent of the voting stock is held by a non-resident owned parent corporation. This situation occurs, for example, when a Canadian Corporation A is 60 per cent owned by non-residents and 40 per cent by residents. If in turn A has a Canadian subsidiary, B, in which it owns 70 per cent and Canadian residents own 30 per cent, the Canadian participation in B is not 30 per cent but rather 30 per cent plus the Canadian interest through A amounting to 40 per cent of 70 per cent or an additional 28 per cent. The non-resident ownership in B is correspondingly reduced to 42 per cent although Corporation A has a direct interest of 70 per cent in Corporation B. In 1962, as shown in Table B, 974 corporations of this type reported under the Act having ultimate non-resident ownership varying from 5 to 95 per cent, but in all cases each corporation is more than 50 per cent owned by its parent which is ultimately more than 50 per cent owned by non-residents.

A third class of corporations reporting under the Act in 1962 is illustrated in Table C. These 1,789 corporations had some degree of non-resident ownership but the locus of control appeared to be in Canada. In that year, 255 of the corporations were ultimately more than 50 per cent owned outside Canada while at the same time, 1,534 corporations were ultimately less than 50 per cent owned outside Canada. Some of the 255 corporations which have a majority ownership outside Canada are subsidiaries of Canadian corporations

TABLE A. Reporting Corporations 95 Per Cent or More Owned by Non-residents Together with their Subsidiary Corporations

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	3,032	15,681.7	8,414.6	14,111.0	1,164.2
75 to 94.9 per cent	74	853.8	438.1	439.9	41.6
50 to 74.5 per cent	57	638.7	375.2	456.2	11.0
Totals	3,163	17,174.2	9,228.0	15,007.1	1,216.8

TABLE B. Reporting Corporations 50 to 95 Per Cent Owned by Non-residents Together with their Subsidiary Corporations

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	34	115.1	70.3	59.6	5.0
75 to 94.9 per cent	457	5,033.7	3,056.1	3,842.9	340.8
50 to 74.9 per cent	447	3,733.3	2,273.8	3,152.3	297.2
Sub-totals	938	8,882.1	5,400.2	7,054.8	643.0
25 to 49.9 per cent	27	56.6	35.5	20.4	4.5
5 to 24.9 per cent	9	10.1	6.8	1.0	(.2)
Sub-totals	36	66.7	42.3	21.4	4.3
Totals	974	8,948.6	5,442.4	7,076.3	647.3

TABLE C. Reporting Corporations 5 to 50 Per Cent Owned by Non-residents Together with their Subsidiary Corporations¹

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
95 per cent and over	17	46.5	33.6	31.6	4.2
75 to 94.9 per cent	26	335.6	211.3	57.0	5.4
50 to 74.9 per cent	212	801.2	392.2	279.5	45.4
Sub-totals	255	1,183.3	637.1	368.1	55.0
25 to 49.9 per cent	666	5,308.9	3,304.1	3,023.2	476.5
5 to 24.9 per cent	847	7,563.3	3,775.1	4,032.6	542.1
Under 5 per cent	21	34.9	19.7	45.5	2.1
Sub-totals	1,534	12,907.1	7,098.9	7,092.3	1,020.7
Totals	1,789	14,090.4	7,707.0	7,460.4	1,075.7

¹ Includes a few corporations in which non-residents have substantial interests both directly and indirectly but non-residents do not directly hold more than 50 per cent of voting stock.

TABLE D. Reporting Corporations in Canada that are More than 95 Per Cent Owned by Canadians Together with their Subsidiary Corporations

Degree of non-resident ownership	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
Under 5 per cent	16,343	16,802.0	6,842.4	19,323.1	809.2
Totals	16,343	16,802.0	6,842.4	19,323.1	809.2

in which non-residents hold minority interests, but the majority control of the subsidiaries still rests with the Canadian corporation. The fourth class of corporation consists of those wholly owned by Canadians. In 1962, as shown in Table D, 16,343 corporations of this type reported under the Act.

Combining Table A and Table B, the assets of reporting corporations controlled by non-residents can be determined. Table A shows that 3,163 corporations held assets of \$17,174.2 million and Table B shows that 974 corporations held assets of \$8,948.6 million. Assets of corporations controlled by non-residents therefore total \$26,122.8 million. By using the measure of majority ownership total assets amount to \$27,239.5 million - a figure 4 per cent greater than that of the measure used for control. The difference between the two figures arises largely through portfolio investment, in which control does not usually coincide with ownership. Throughout this report, majority ownership has been used rather than control and for most purposes, majority ownership can be considered synonymous with control.

Nominee Shareholders

In a number of cases, a nominee was reported by a corporation as being the legal owner of the shares and in most of these cases the ultimate or beneficial owner was not identified. A nominee shareholder is the legal, but not the beneficial owner of shares. An examination of the returns received under the Act revealed a number of nominee owners of shares including the following: chartered banks (including nominee accounts) trust companies (including nominee accounts), stockbrokers and investment dealers. Corporations were examined separately in which nominees owned more than 10 per cent of the voting shares. In some instances these nominee shareholders were classified as non-resident by the reporting corporation and have been so classified in this report.

In most other cases the nominee shareholder was shown as resident. The remaining voting shares of the corporation were examined and if more than 50 per cent of the voting shares were held by non-residents, the corporation was included with those corporations that were more than 50 per cent non-resident owned. When nominee shareholders were shown as resident it is possible that the degree of non-resident ownership may be understated.

As the beneficial owner of nominee shareholdings could be either resident or non-resident, a relevant group of returns was identified to assess the magnitude of the corporations affected by such holdings. Information concerning these corporations is contained in Table E. In 1962, 2,239 corporations reported under the Act as less than 50 per cent owned by non-residents but has some voting shares held by a nominee. Of these, 370 corporations with assets of \$2,743.7 million indicated non-resident shareholders between 5 to 49.9 per cent. In addition, 1,869 corporations with assets of \$3,985.9 million reported being entirely owned by residents of Canada, but some nominee shareholdings were reported. In some cases the nominee holding would include all the voting shares and

if the beneficial owner were a non-resident, the classification of the corporation would change from a wholly resident owned corporation to a wholly non-resident owned corporation.

These corporations, 2,239 in all, have been classified in the material presented in this report by degree of non-resident ownership and therefore the degree of non-resident ownership will be understated to the extent that the beneficial owners of the nominee-held shares were non-residents. These corporations held assets of \$6,729.6 million and had sales of \$5,137.1 million in 1962, representing 10.6 per cent of total assets and 9.5 per cent of total sales respectively of all reporting corporations.

TABLE E. Corporations less than 50 Per Cent Owned by Non-residents and which have some Unkown Ownership, 1962

Degree of non-resident ownership ¹	Corporations	Assets	Equity	Sales	Profits
	number	millions of dollars			
25 to 49.9 per cent	122	1,065.2	597.1	579.5	40.1
5 to 24.9 per cent	243	1,667.1	957.4	993.1	88.7
0.1 to 5 per cent	5	11.4	8.7	32.8	.4
Sub-totals	370	2,743.7	1,563.2	1,605.4	129.2
Nil	1,869	3,985.9	1,751.9	3,531.8	251.7
Sub-totals	1,869	3,985.9	1,751.9	3,531.8	251.7
Totals	2,239	6,729.6	3,315.2	5,137.1	382.8

¹ Nominee holdings have been treated as resident owned.

PART D

Payments by Corporations in Canada to Non-residents for Interest, Dividends and Business Services

Introduction

Canada's international payments for interest, dividends and services rendered by non-residents are an integral part of the Canadian balance of international payments. These payments, particularly dividends, are one of the direct effects of non-resident ownership. Corporations reporting under the Corporations and Labour Unions Returns Act, were required to include a statement of specific payments to non-residents as part of the return. Corporations which were non-resident in Canada (as defined for the purposes of the legislation) although operating in Canada were excluded from this requirement.

These payments include dividends, interest and business service payments paid or credited to persons (including corporations) that were not resident in Canada. To permit a detailed analysis of interest and business service payments, information was required for three forms of interest related to the type of obligation and on payments for twenty-five different types of business services rendered by non-residents. The payments applied to

the fiscal year covered by the financial statements of each corporation submitted with the return. The amounts shown include withholding tax and were reported in Canadian dollars or in the unit of foreign currency in which the payment was made.²

Of the 24,508 corporations reporting under the Corporations and Labour Unions Returns Act, 5,235 corporations reported payments to non-residents. The number of entries on the returns numbered 11,913. Payments to non-residents totalled approximately one billion dollars with dividends being the largest single component, just under 50 per cent of the total.

A comparison of this information has been made with the somewhat similar data published in "The Canadian Balance of International Payments 1961 and 1962", and in subsequent quarterly issues. Because of differences in the classification of data and in the type of information collected, it is not possible to provide a full reconciliation of the two sets of data. Differences existed with respect to fiscal year-end and calendar year, the inclusion of withholding tax and most noticeably the inclusion of payments from other than reporting corporations in the balance-of-payments totals.

The following table compares information provided under this Act with items in the estimates of the balance of payments, and is followed by the principal causes of differences.

	Selected reported payments to non-residents	
	Balance of payments ¹	This Act
	millions of dollars	
Dividends.....	510.0	489.6
Interest—Government and railways	169.0	—
Other corporations.....	115.0	168.7
Miscellaneous income payments.....	160.0	—
Other business service payments.....	430.0	316.7

¹ Preliminary estimates.

Comparison of the Concepts Used in this Report and Those Used in the Balance of Payments

Withholding Tax

Certain types of payments made to non-residents are subject to a withholding tax which the payer is required to deduct for remittance to the Federal Government. The rate applicable in 1962 to most dividends and some interest and service payments was 15 per cent. In the Government's fiscal year 1961-62 the Government received \$112.3 million from withholding tax but only a portion of this would apply to corporation payments to non-residents.

² Payments reported in foreign currencies—although payments were made at varying times throughout the year, totals reported in a foreign currency were converted to Canadian currency equivalents at 1962 annual average rates of exchange. For United States dollars the rate used was the 1962 average noon rate recorded in the Bank of Canada "statistical summary". Cross rates were calculated for other currencies using 1962 averages from the "Federal Reserve Bulletin" for their conversion to United States dollars.

As previously mentioned, payments to non-residents as reported under the Corporations and Labour Unions Returns Act include such taxes withheld; under balance-of-payments conventions, data are recorded net of withholding tax. It is not possible to estimate this difference as many corporation payments are exempt by varying degrees from the full rate of tax. Some of these exemptions include dividends paid by non-resident owned investment companies and by some foreign business corporations as well as those paid by resident subsidiaries of non-resident parent corporations in some countries with which Canada had applicable tax conventions.

Fiscal Year-end

Corporations reporting under the Corporations and Labour Unions Returns Act reported payments made during the fiscal year covered by their return. Since it is possible for the fiscal year to terminate at any time during the year, many of the payments reported under the Corporations and Labour Unions Returns Act occurred during 1961. On the other hand corporation payments as reflected in the balance of payments are collected for the calendar year regardless of the corporation's fiscal year-end.

Exempt Corporations

Certain classes and sizes of corporations are exempt from the reporting provisions of the Corporations and Labour Unions Returns Act. Since there exists significant non-resident ownership in some of these corporations, payments to non-residents by these corporations are included in the balance-of-payments data but not in this report.

Foreign Business Corporations and Similar Corporations

Foreign business corporations and some other corporations reporting under the Corporations and Labour Unions Returns Act earned their revenue essentially from non-resident sources. These revenues were generally remitted to non-resident parent corporations and consequently reported as payments to non-residents. It has been the practice for such revenues and payments to be excluded from balance-of-payments statements and they were deemed to consist of transfer of payments between non-residents rather than the distribution of income earned in Canada. The same practice has been adopted for this report with the result that such payments were excluded from the data whenever this corporate relationship existed. More detailed study of reporting corporations may identify additional relationships of this type and may lead to further adjustments to the data collected under the Act.

Dividends

Balance-of-payments data conventionally include net profits earned by unincorporated branches in Canada of foreign corporations, with the exception of banks and insurance corporations. Such profits have not been included in this report as dividend payments have been restricted to those cases in which an actual declaration of dividends exists and have been reported by the corporation concerned. The total of such profits included with dividends in the balance-of-payments data for 1962 was almost \$50 million.

Interest

Interest payments in the balance-of-payments data include interest paid on the funded debt of corporations, governments and other organizations. In 1962 only \$115 million of the \$284 million total interest paid was attributed to corporations other than railways and governments. The category "other incorporations" in the balance of payments includes all corporations with the exception of railroads which are generally exempt from the reporting requirements of the Corporations and Labour Unions Returns Act.

Interest paid to non-residents on bank, mortgage and other loans, including obligations held by a non-resident parent corporation that were not part of the funded debt of the subsidiary are included in the balance-of-payments data with "miscellaneous income payments" rather than with "interest on funded debt". It is not possible at this time to indicate the amount which would be applicable to corporations reporting under the Corporations and Labour Unions Returns Act.

Bearer Securities

Many corporations reporting under the Corporations and Labour Unions Returns Act noted that it was not possible to reflect interest payments to non-residents for certain types of securities as the residence of owners was not known to them. Such securities are generally bearer securities. For the purposes of balance-of-payments statistics, techniques have been evolved for the estimation of interest paid to non-residents on bearer securities and the total includes these estimates.

Miscellaneous Income Payments

As already noted this item in the balance-of-payments data includes some amounts which are also included in this report. A major identifiable item is interest paid on intercorporate loans, including bank loans, other than on funded debt obligations. The remaining items of this account would include payments made by corporations exempt from the Act and various types of payments which lie outside the reporting requirements of the Act as well as estimates of dividends and bond interest transferred to non-residents through nominees.

Other Service Payments - Chartered Payments to Foreign Vessel Owners

Corporations reporting under the Corporations and Labour Unions Returns Act reported approximately \$21 million representing charter payments to foreign vessel owners. These payments were shown as rent on equipment used by Canadian corporations in providing shipping service between Canada and other countries, and therefore are included in the totals in this report. In the balance-of-payments data such payments are included with freight and shipping expenditure most of which is excluded from the reporting requirements of the Act.

Balance of Payments Coverage

In addition to payments by corporations ^{reported} reporting under the Corporations and Labour Unions Returns Act, the balance-of-payments estimates of business services include international telephone and telegraph charges, expenditures abroad of Canadian airlines, expenditures of other non-operating corporations, transfer of trade union funds, and a wide variety of non-corporate payments including the earnings of international migrant labourers and commuters.

commissions paid to non-resident agents (which are not among the services specified under the Act)

PART II
LABOUR UNIONS

1. INTRODUCTION

Part II of the Corporations and Labour Unions Returns Act applies to every labour union carrying on activities as such in Canada and having a local or branch in Canada, except a union with fewer than one hundred members resident in the country on the last day of its reporting period. The definition of "labour union" includes international, national and regional unions and any other organization of employees formed for the purpose of regulating relations between employers and employees. Excluded from the reporting requirements of the Act are single unit unions, those that do not have locals, and local unaffiliated labour organizations. Most 'company' unions are exempt from the reporting requirements of the Act although some do have locals and therefore are included.

For the purpose of the Act, an organization of employees is deemed to have been formed for the purpose of regulating relations between employers and employees and to be carrying on activities as a labour union in Canada, if it meets any one of the following basic requirements:

- (i) is the certified bargaining representative of employees pursuant to procedures established under the provisions of federal or provincial labour legislation; or
- (ii) is a party to a collective agreement governing the terms and conditions of employment of employees in Canada; or
- (iii) although not certified or a party to a collective agreement, is recognized by an employer as acting as, or actively seeking to act as, the bargaining representative of such employees; or
- (iv) has chartered a local union or branch or other subsidiary body in Canada, which is certified or a party to a collective agreement or is representing or actively seeking to represent, employees within the meaning of the preceding paragraphs of this subsection.

Excluded from the coverage of the Act are auxiliary organizations designed to facilitate specific endeavours of parent organizations. Within individual unions, district councils are frequently formed to co-ordinate activities of their locals in particular geographic areas. Within congresses, delegate organizations are chartered on both the provincial and city levels in the interests of branches of member unions and of directly chartered locals within the province or city (provincial convention committees, local labour councils or other aggregations of unions). Within certain industries, trades federations are sometimes formed by various unions to co-ordinate the activities of their membership in that industry. Local unions or branches of parent labour organizations are not required to file returns, but returns filed by each reporting parent organization must include certain information relating to its local unions or branches in Canada.

An organization composed of government employees at the federal and provincial levels of government is regarded as coming within the scope of the Act, providing it satisfies the following conditions: (a) maintains in Canada a local or branch and a membership of not less than 100; and (b) has been granted collective bargaining rights under federal or provincial legislation; or (c) is a party to a collective agreement; or (d) although not as yet granted bargaining rights by law, or a party to a collective agreement, is recognized, or is in the process of being recognized, as the bargaining representative of employees.

Reporting Requirements

The Act requires that every labour union subject to the reporting provisions of the Act file with the Dominion Statistician a two part annual return not later than July 1, 1963, for the reporting period ending in 1962; and subsequently not later than six months after the end of each reporting period of the union. The particulars reported in the first part of the union return (Section A) are available for public inspection, but information contained in the second part of the return (Section B), comprising financial data, is classified as confidential and published only in summary form. Each statement of the

return must be certified by the president or a vice-president of the union and by the secretary or treasurer, or by one of these officers and by a member of the executive board of the union.

Section "A" of the union return must include the following information: the name of the union; the address of the headquarters of the union and, in the case of a union with headquarters outside Canada, the address of its principal office in Canada or place to which communications under the Act may be sent; the provisions of the union constitution; the name and address of each officer of the union and the position in the union held by each; the name, address and nationality of each officer and employee of the union resident in Canada (other than a person primarily engaged in clerical or stenographic duties), the position held by each and the manner of his election or appointment; the name and address of each local union or branch of the union in Canada; the name and address of each officer of any such local union, the number of male and female members in each local union; the name of each local union or branch of the union in Canada under trusteeship imposed by the union and the particulars of the trusteeship. All information must relate to the last day of the reporting period. In subsequent returns, information need not be filed in the absence of any change other than the name and address of the union and there is no requirement to send in amended information as changes occur in the information filed, until the end of the fiscal period in which such changes occur.

The Act also requires that each reporting union supply the name and address of each employer or association of employers, resident in Canada, with which the union has a collective agreement. In some cases a union can have more than one collective agreement with one employer or may be included with other unions in a joint agreement with an employer, therefore the number of employers reported does not represent the number of collective agreements. Furthermore reporting unions were required to report only those collective agreements signed or approved by the parent labour organization and to omit collective agreements concluded exclusively between the locals of the labour organizations and employers. The Act does not require unions to report the number of members covered by collective agreements or the terms of the agreements.

The particulars reported in Section A of the returns are available for inspection by the public upon payment of the prescribed fee, which may not exceed one dollar in respect of any one return. The returns may be inspected at the Public Viewing Room, Economics and Research Branch, Department of Labour, Ottawa, Ontario, Canada.

Section B of the union return comprises a financial statement consisting of a balance sheet showing the assets and liabilities of the union, as of the last day of the reporting period, and a statement of income and expenditure in such detail and containing such particulars relating to the financial condition and operations of the union as prescribed by the regulations.

In addition, international unions must furnish a statement showing total amounts paid or credited to the union in the reporting period by or on behalf of members resident in Canada on account of the following: initiation fees; membership dues; health, welfare and death benefit assessments; strike benefit assessments; fines; and work permits. To meet this requirement, the financial statement must include data solely within the control of the parent union organization. For example, if the issue of work permits¹ is purely a local union matter, no information need be filed by the parent union under this heading. Likewise, information on health and welfare and death benefits need only be filed by those unions which have established such provisions in their constitutions. The information would not have to be furnished in the case of local or regional welfare plans established through collective bargaining.

¹ Work permits are a device whereby a union which cannot provide all the labour needed on a job permits non-union employees to work, excludes them from membership in the union, but charges them for the privilege of working.

The financial statements comprising Section B of union returns (except the detailed statement of dues and assessments required of international unions) must be accompanied by a signed auditor's report. For the purpose of the Act, an auditor may be an internal auditor of the reporting organization.

The financial statements required by the Act apply to the entire union and therefore include in addition to operations in Canada, the operations of the international unions in the United States. The reporting provisions of the Act apply to parent labour organizations only and therefore the financial statements will reflect only the financial transactions within the authority of the parent organization. The assets income and expenditures of local unions do not come within the scope of the Act and are therefore excluded from this report.

Compliance and Enforcement

A union that fails to file the required return is guilty of an offence and is liable on summary conviction to the penalties provided. Penalties include fines (up to \$50.00 a day) and imprisonment (up to three months) or both. The Act states that, for its purposes, a union is a legal entity liable to prosecution for failure to comply with the reporting provisions. It further provides that any breach of the legislation committed by an officer or agent of the union acting within the scope of his authority will be considered an offence by the union. Liability is also imposed on union officials. Where a union is guilty of an offence, every officer, member of the executive board or agent of the union who directed, authorized, assented to, acquiesced in or participated in the offence is guilty of a violation of the legislation and liable to the fine provided, or to imprisonment for up to three months or both, whether or not the union has been prosecuted or convicted therefor.

Compliance with the requirements of the Act has been encouraged by providing unions with a better understanding of the reporting requirements, chiefly through correspondence, direct contact through a series of meetings with those responsible for complying with the provisions of the Act, and the distribution of informational material. For example, it became evident from the wide range of questions concerning the reporting requirements of the Act that some explanatory material was necessary. Accordingly, a short paper was prepared to answer the inquiries. In as non-technical a fashion as possible, this paper set forth the reporting requirements of the Act.

Many of the initial returns under the Act were deficient in one or more respects, since reporting organizations had little to guide them in the preparation of the returns other than the report forms and the statute itself, and among the labour organizations covered by the Act were many with meagre experience in answering questionnaires.

Deficiencies in the Section A of the return consisted chiefly of omission of information on local unions, particularly failure to show a breakdown of the membership of local unions into male and female categories, inadequate or improper signatures, and failure to report particulars of local union officers and employees resident in Canada. In some cases, this was because the reporting organizations did not fully understand what was to be reported; in others, it was because the required information was not available.

As in the case of the non-confidential part of the returns, an examination of the financial returns indicated some deficiencies. For a number of these, correspondence had to be initiated for clarification and correction. Deficiencies in financial reporting consisted of omission of data, material inconsistencies within a report, and failure to submit a signed auditor's report in support of the financial statements comprising a return.

A number of subordinate organizations submitted returns, but at the same time questioned if any return was actually required. Most of these cases required careful study and consideration, and a decision could seldom be rendered without obtaining additional

particulars. In instances where it was determined that the subordinate organization did not constitute a reporting organization, as defined in the Act, the initial report was returned to the respondent.

In most instances where it was determined that a reporting organization had failed to file a return, the default was called to the attention of the responsible parties and compliance was promptly obtained with the submission of the required return. In many cases the delinquencies were a result of a misunderstanding of either the requirements of the Act or the instructions implementing the requirements.

Although the report forms, regulations and informational material contributed significantly toward clarifying the reporting provisions, they did not satisfy completely the questions raised by reporting organizations. The following are some examples of clarification of the Act arising from inquiries as to the interpretation of various parts of the Act:

- (1) The Act required that initial returns should be filed for the 1962 reporting period, even though this involved submitting a return for a union's fiscal period which had terminated before the effective date of the Act.
- (2) An international union carrying on activities as such in Canada and having its headquarters in the United States, is subject to the jurisdiction of the Act and is required to submit returns relating to its locals in Canada. This does not necessarily involve extraterritorial problems, since the local unions or branches of the international and the officers in this country are subject to the laws of this country.
- (3) The decertification of a local union does not in itself constitute grounds for assuming that particulars of the local may be omitted from the return filed by the parent organization, but formal revocation of the charter of a local or dissolution of a local would normally warrant such an assumption.
- (4) For the purpose of the Act, a unit of employees should not be deemed a local or branch of a union, before it has been formally issued with a charter by the parent organization and has elected a slate of officers.
- (5) "Union" or "labour union" means a national or international union or other parent organization of employees formed for the purpose, in whole or in part, of regulating relations between employers and employees.
- (6) If a union has gone out of existence, the last president and treasurer, or the officials responsible for winding up the affairs of the union, should file a return for the period from the beginning of the reporting year to the date of termination.
- (7) "Local union" or "branch" means an organization of employees chartered by a national or international union or other parent organization of employees formed for the purpose, in whole or in part, of regulating employer-employee relations, or having the relationship of parent and subordinate to any of the aforementioned parent organizations.
- (8) "Regulating relations" with reference to a union means bargaining collectively with a view to the conclusion or revision of a collective agreement with an employer or an association of employers, or negotiating or dealing with an employer or an association of employers, concerning wages, rates of pay, hours of work or other terms or conditions of employment.
- (9) Respondents should exclude from membership figures all workers who are not union members although covered by collective bargaining agreements.
- (10) "Gross salaries, wages and other remuneration" means any income or other benefit with monetary value.

Parent-subordinate Relationships

In the implementation of the Act it has been necessary to determine whether the parent-subordinate relationship existed and, as a corollary of this, whether the parent and subordinate bodies were each carrying on activities as labour unions in Canada. In most cases control is exercised over locals by parent organizations and no question arises as

to their subordinate position. However, there have been instances where it was not certain that a particular entity was, in fact, a subordinate labour organization. For example, the International Brotherhood of Teamsters maintains entities that, in its organizational structure, are called Area Conferences with headquarters in the United States. These bodies are organized along geographical lines, (Eastern Conference, Central Conference, Western Conference) and function as the administrative arms of the International Union. Apparently, their prime function is to co-ordinate the bargaining activities of locals, with emphasis on the conclusion of area and industry-wide collective bargaining agreements. The operations of these Area Conferences are financially supported by a per capita tax of five cents levied on affiliated local branches, which is matched by an equivalent amount contributed by the International Union.

As already noted, auxiliary organizations such as joint boards or councils, associations or other aggregations of unions are regarded as falling outside the scope of the legislation. For one thing, they are often transitory in character and are usually formed for a specific purpose, such as regulating a collective bargaining agreement, or carrying out educational activities; but more especially because they are composed of aggregations of locals, rather than parent organizations having in affiliation subordinate locals which they themselves have chartered. Consequently they do not meet the definition of a reporting unit contained in Section 8 of the Act. It should also be mentioned that the jurisdiction of these organizations is usually confined to a locality where locals of the same union exist, or to local branch unions in a given trade within a stated area. Only rarely does it extend to a whole province or throughout the country. However, in the case of the Area Conferences maintained by the International Brotherhood of Teamsters, the indications are that their jurisdiction is international in scope. An added factor of which due cognizance must be taken is that they are supported by taxes and assessments levied on locals composed of members in Canada, as well as in the United States, for which there is no disclosure under the legislation. This has posed a unique problem inasmuch as the international union, the parent organization, constitutes the legal reporting entity under the Act, and has, in fact, complied fully with the reporting requirements by filing information and financial returns which include data relating to its locals in Canada.

The reporting status under the Act of certain other international unions also requires clarification. These internationals include the Seafarers' International Union of North America (AFL-CIO) and the International Union of Mine, Mill and Smelter Workers (Ind.). These organizations claim to have divested themselves of all rights, title and interest of any kind possessed in Canada, and have designated their affiliates in Canada as the appropriate reporting organizations under the statute. Although these cases are still under investigation, cognizance has been taken of the fact that the Canadian affiliates of the internationals concerned possess well defined areas of autonomy by virtue of the constitutions of their parent organizations. Under well-established legal principles, a union's constitution and by-laws constitute a contract between it and its members, as well as between it and its affiliates, and will ordinarily specify, or at least outline generally, the boundaries of that organization's autonomy. If a subordinate body may properly be regarded as having full autonomy available to it in a particular situation, then it follows that the validity of the autonomy must of necessity be affected by a requirement explicitly providing that the autonomy be established in conformity with the provisions of the constitution and by-laws of the parent organization granting the autonomy. For the reporting year 1962, the Seafarers' International Union of Canada and the International Union of Mine, Mill and Smelter Workers (Canada) have reported under the Act. Since the information submitted by these two organizations is similar to that reported by national unions, they are included with the national unions in this report. However the status of the Seafarers' International Union of North America (AFL-CIO) and the International Union of Mine, Mill and Smelter Workers (Ind.) as labour unions in Canada and therefore reporting unions under the Act is still under investigation.

2. LABOUR UNIONS IN CANADA

A total of 169 labour organizations filed returns in fulfilment of the requirements of the Corporations and Labour Unions Returns Act for the reporting year 1962. This represents practically every labour union active in Canada more extensive in scope than the single unit or local unaffiliated labour organization, and includes organizations composed of federal and provincial government employees.

The reporting labour organizations are shown in Table 1 and Table 2 according to type of union and union affiliation. Of the 169 labour organizations that filed returns, 95 or 56 per cent were international unions, 51 or 30 per cent were national or regional in scope, and 23 or 14 per cent were organizations composed of government employees at the federal and provincial levels of government. An international union is one having local unions or branches in the United States and Canada. Normally, the Canadian locals form a section of the international union and may have their own slate of officers. A national union is one whose membership is entirely in Canada, but which has local unions or branches in various regions of the country, and a regional union is confined to a particular part of Canada.

In terms of union affiliation, 79 of the international unions covered by the legislation were affiliated with the American Federation of Labor and Congress of Industrial Organizations (AFL-CIO) as well as the Canadian Labour Congress (CLC), five belonged to the American Federation of Labor and Congress of Industrial Organizations (AFL-CIO) only, and 3 to the Canadian Labour Congress (CLC) only. The remaining 8 international unions were without affiliation. Of the 51 unions classified in this report as national, 11 were affiliated with the Canadian Labour Congress (CLC), 11 with the Confederation of National Trade Unions (CNTU), 2 maintained affiliation with their respective parent organizations in the United States, and 25 had no affiliation. In addition, the two Canadian congresses, the Canadian Labour Congress (CLC) and the Confederation of National Trade Unions (CNTU), maintained 296 directly chartered local unions in 1962, 181 and 115 respectively, and, by virtue thereof, were designated reporting organizations under the Act.

Thirteen of the 23 reporting organizations composed of government employees were affiliated with the Civil Service Federation of Canada (CSF), 2 were affiliated with both the Civil Service Federation of Canada (CSF) and the Canadian Labour Congress (CLC), 2 belonged to the Canadian Labour Congress (CLC) only, and 5 were without affiliation. The Civil Service Federation of Canada itself was designated a reporting organization by virtue of exercising parental jurisdiction over 85 directly chartered locals.

In 1962, the 95 international unions filing returns under the Act claimed almost 15 million members in areas outside Canada, principally in the United States. In addition to members resident in the United States were some 52,000 members outside the United States in countries other than Canada, including 131 locals in Puerto Rico with 51,900 members, 15 locals in the Canal Zone with 800 members and 2 other locals with 200 members.

As illustrated in Table 3, headquarters for 48 of the 95 international unions coming within the purview of the Corporations and Labour Unions Returns Act, accounting for almost one half of total membership in Canada, were located in two cities—Washington and New York. The largest number of unions—29 were located in Washington, D.C., which is also headquarters site for the American Federation of Labor and Congress of Industrial Organizations. As will be seen in the table, headquarters of the reporting labour organizations were dispersed over 28 centres in the United States.

TABLE 1. Reporting Labour Organizations in Canada, 1962

Type and affiliation	Labour organizations	Locals in Canada		Membership in Canada	
	number	number	per cent	number	per cent
International unions:					
AFL-CIO/CLC	79	3,963	50.3	875,189	57.9
AFL-CIO only	5	52	0.7	15,670	1.0
CLC only	3	39	0.5	12,839	0.9
Unaffiliated	8	366	4.7	92,205	6.1
Sub-totals	95	4,420	56.2	995,903	65.9
National unions:					
CLC	12	940	11.9	145,150	9.6
CNTU	12	463	5.9	89,296	5.9
Other ¹	2	57	0.7	31,350	2.0
Unaffiliated	25	438	5.6	71,887	4.8
Sub-totals	51	1,898	24.1	337,683	22.3
Government employees' organizations:					
CSF	14	578	7.3	63,443	4.2
CSF/CLC	2	182	2.3	7,606	0.5
CLC	2	325	4.1	19,105	1.3
Unaffiliated	5	470	6.0	88,593	5.8
Sub-totals	23	1,555	19.7	178,747	11.8
Totals	169	7,873	100.0	1,512,333	100.0

¹ This group consists of the Seafarers' International Union of Canada and the International Union of Mine, Mill and Smelter Workers (Canada) which have been classified in this report with national unions and are affiliated with the Seafarers' International Union of North America and the International Union of Mine, Mill and Smelter Workers, respectively - See "Parent-subordinate relationships" in previous section.

Abbreviations:

- AFL-CIO - American Federation of Labor and Congress of Industrial Organization
- CLC - Canadian Labour Congress
- CNTU - Canadian National Trade Unions
- CSF - Civil Service Federation.

TABLE 2. Membership of Reporting Labour Organizations, by Congress Affiliation, 1962

Congress affiliation	Labour organizations	Locals in Canada		Membership in Canada	
	number	number	per cent	number	per cent
Canadian Labour Congress:					
AFL-CIO/CLC	79	3,963	50.3	875,189	57.9
CSF/CLC	2	182	2.3	7,606	0.5
CLC only	17	1,304	16.6	177,094	11.8
Sub-totals	98	5,449	69.2	1,059,889	70.2
Confederation of National Trade Unions	12	463	5.9	89,296	5.9
Civil Service Federation of Canada	14	578	7.3	63,443	4.2
American Federation of Labor and Congress of Industrial Organizations	5	52	0.7	15,670	2.0
Other labour organizations	2	57	0.7	31,350	2.0
Unaffiliated international unions	8	366	5.4	92,205	7.1
Unaffiliated national unions	30	908	11.5	160,480	10.6
Totals	169	7,873	100.0	1,512,333	100.0

TABLE 3. International Headquarters of Reporting Labour Organizations Outside of Canada, 1962

Location	Unions		Location	Unions	
	Number	Canadian membership		Number	Canadian membership
Washington, D.C.	29	337,619	Minneapolis, Minn.	1	1,065
New York, N.Y.	19	138,444	Denver, Colo.	1	12,047
Chicago, Ill.	8	43,267	Lafayette, Ind.	1	6,806
Cincinnati, Ohio	4	45,172	Albany, N.Y.	1	9,886
Detroit, Mich.	3	76,958	East Liverpool, Ohio	1	306
Philadelphia, Pa.	3	5,570	Fort Edward, N.Y.	1	34,698
Cleveland, Ohio	3	37,333	Pressman's Home, Tenn.	1	8,168
Boston, Mass.	3	2,211	Cedar Rapids, Iowa	1	448
Kansas City, Kansas	2	25,255	Pittsburg, Pa.	1	82,000
Akron, Ohio	2	25,565	Indianapolis, Ind.	2	2,352
St. Louis, Mo.	2	17,356	Barre, Vt.	1	270
Union City, N.J.	1	4,041	Colorado Springs, Colo. ...	1	7,513
Tacoma, Wash.	1	1,160	Portland, Ore.	1	37,119
Columbus, Ohio	1	4,800			
San Francisco, Cal.	1	2,400	Totals	95	969,829

TABLE 4. Intervals at which Reporting Labour Organizations Held Conventions, 1962

Intervals between conventions	International unions		National unions		Government employees' organizations		Total	
	number	per cent	number	per cent	number	per cent	number	per cent
3 months	—		1	2.0	—		1	0.6
6 "	—		1	2.0	—		1	0.6
1 year	8	8.4	34	66.6	6	26.1	48	28.4
18 months	—		—		—		—	
2 years	26	27.4	9	17.6	3	13.0	38	22.5
3 "	12	12.6	1	2.0	12	52.2	25	14.8
4 "	32	33.7	—		—		32	18.9
5 "	13	13.7	—		—		13	7.7
Determined by referendum	—		—		—		—	
No convention	2	2.1	—		—		2	1.2
Other	2	2.1	—		—		2	1.2
Information not available	—		5	9.8	2	8.7	7	4.1
Totals	95	100.0	51	100.0	23	100.0	169	100.0

The frequency of conventions held by labour organizations reporting under the statute for 1962 is recorded in Table 4. Thirty-two international unions, or one third of the total covered, are scheduled to meet every four years, twenty-six or just over one quarter convene every two years, and the longest interval for those internationals which convene regularly is five years. Compliance with the provisions of the Labor-Management Reporting and Disclosure Act, 1959, of the United States Congress, requires labour organizations in the United States to conduct elections at not less than 5-year intervals, either by secret ballot of the membership or by convention delegates chosen by secret ballot. The practice followed by many unions which elect officers by referendum is to nominate candidates at conventions.

Two thirds of the national unions (34) covered by the Corporations and Labour Unions Returns Act are scheduled to meet annually, and the longest interval for most national unions which convene regularly is two years. The exception is the Canadian Brotherhood of Railway, Transport and General Workers (CLC), which holds conventions every three years. With only two exceptions recorded in the table, involving organizations for which no information is available, the frequency of conventions held by government employees' organizations ranges from one to three years.

Distribution of Membership and Locals

Table 1 shows the 1962 numerical strength of reporting labour organizations in Canada as 1,512,333. Of this total, 995,903 members, or 65.9 per cent of the total union membership, were in 95 international unions which had locals in both Canada and the United States. In 1962 as indicated in Table 2, the Canadian Labour Congress had in affiliation a total of 98 reporting labour organizations, representing 1,059,889 members in Canada, or 70.2 per cent of the total membership of the organizations covered by the legislation, which were organized into 5,449 locals, comprising 69.2 per cent of the total number of locals reported.

The 51 national unions reporting accounted for 337,683 members, or 22.3 per cent of the total union membership reported under the Act. Of these, 145,150 organized workers, or 9.6 per cent of the total membership, were represented by 11 national unions within the Canadian Labour Congress, and 89,296 or 5.9 per cent of the total membership, belonged to 11 federations within the Confederation of National Trade Unions. As already noted, the membership data cited included the addition of 18,594 members, in 181 locals, directly chartered by the Canadian Labour Congress and 13,320 members, in 115 locals, directly chartered by the Confederation of National Trade Unions. The constitution of the Canadian Labour Congress sets out as one of its objectives: "to form and charter organizing committees and directly chartered local unions and to secure their affiliation to appropriate national and international unions affiliated with the Congress; to establish, assist and promote provincial federations of labour and local labour councils composed of local unions and lodges of all affiliated organizations and directly chartered local unions."

Drawing its membership almost entirely from the province of Quebec, the Confederation of National Trade Unions, with a total membership of 89,296, was the largest single group outside the Canadian Labour Congress in 1962. Union members in federal and provincial service numbered 178,747, or 11.8 per cent of the total union membership, which included 4,399 members, in 85 locals, chartered directly by the Civil Service Federation of Canada.

Locals or branches are the basic units in labour organizations - national unions, international unions, federations and congresses. While there may exist considerable variation in the relations between a parent union and its locals, the basic principle is that locals pay a per capita tax to the parent organization and in return receive certain services. These services include the provision of organizers and research specialists; in particular, assistance in bargaining and grievance procedures. Most unions publish

material for the benefit of locals and their members. Many promote educational programmes. In some unions, constitutions for locals are drafted by the parent body; in others, locals may draft their own constitutions and by-laws, providing they conform in general with the governing laws and philosophy of parent organizations. Locals may have complete autonomy in bargaining, or collective bargaining agreements may require ratification by the executive of the parent body. Likewise, strikes may or may not need the prior approval of the executive of parent labour organizations. By contributing leadership, consistent support and financial aid, parent labour organizations in the United States have helped to shape the growth and accelerate the development of the labour movement in Canada.

TABLE 5. Number of Chartered Locals and Membership of Reporting Labour Organizations, by Type of Union, 1962

Type of union	Locals		Membership	
	number	per cent	number	per cent
International unions	4,420	56.2	995,903	65.9
National unions	1,602	20.3	305,759	20.2
Government employees' organizations	1,470	18.7	174,348	11.5
Directly chartered locals	381	4.8	36,323	2.4
Canadian Labour Congress	181	2.3	18,594	1.2
Confederation of National Trade Unions	115	1.4	13,330	0.9
Civil Service Federation of Canada	85	1.1	4,399	0.3
Totals	7,873	100.0	1,512,333	100.0

TABLE 6. Reporting Labour Organizations, by Number of Locals in Canada, 1962

	International unions		National unions		Government employees' organizations		Total	
	Unions	Locals	Unions	Locals	Unions	Locals	Unions	Locals
	number							
Under 10 locals	23	94	18	84	2	8	43	186
10 to 24 locals	22	344	12	158	4	68	38	570
25 " 49 "	22	788	11	382	7	210	40	1,380
50 " 99 "	16	1,070	5	286	4	273	25	1,629
100 " 199 "	10	1,463	3	428	5	721	18	2,612
200 " 299 "	1	234	1	236	1	275	3	745
300 " 399 "			1	324			1	324
400 locals and over	1	427					1	427
Totals	95	4,420	51	1,898	23	1,555	169	7,873

The one and a half million members of reporting labour organizations belonged to 7,873 local unions or branches in Canada, varying in size from less than 5 members to as many as 12,900. Table 5 shows that 56.2 per cent of these locals were branches of international unions, a further 20.3 per cent were locals of national unions and 18.7 per cent were locals of government employees' organizations. The remaining 4.8 per cent of the locals were directly chartered by central Canadian labour bodies. Over one half of the locals reported less than 100 members and over one half of the total union membership in Canada was in locals of 700 members or less. The two largest locals had a combined membership of 22,139; one was a local of the United Steelworkers of America at Sudbury, with a membership of 9,235, and the other was a local of the United Automobile Workers at Oshawa, with a membership of 12,904. In terms of membership and the number of locals chartered, international unions were the predominant type in Canada in 1962. Approximately 7 out of every 10 organized workers were members of locals chartered by international unions, as compared with 3 out of every 10 who belonged to Canadian organizations. As already noted, although most local unions were chartered by parent unions, 296 locals were directly chartered by the two Canadian labour organizations, Canadian Labour Congress and the Confederation of National Trade Unions, and 85 by the Civil Service Federation of Canada. (Table 5)

Approximately 18 per cent of union members in Canada in 1962 belonged to unaffiliated parent organizations, eight of which were international. More than 40,000 of the union members in this independent group, representing almost half of the total membership of the 8 independent international unions, belonged to the International Brotherhood of Teamsters. Other independent unions included such long-established and well known organizations as the Brotherhood of Locomotive Engineers, United Mine Workers of America, and District 50, United Mine Workers of America, with a combined membership of 27,360.

As will be seen from Table 6, a small number of unions accounted for the preponderant number of the locals, a concentration similar to that observed later in the case of union membership. Thus, more than half of all locals were affiliated with 23 unions, each having at least 100 locals, including one union with 324 locals which was national in scope and one with 427 locals which was international. On the other hand, 121 unions, each with less than 50 locals, had just over one quarter of all locals, and 81 unions, each with less than 25 locals, had less than 10 per cent of all locals.

In terms of Canadian membership, reporting labour organizations in 1962 ranged in size from 200 members to 93,750 members. The majority of unions had 10,000 or fewer members, although this group, as a whole, accounted for less than one-half of total union members, as indicated in Table 7. In contrast, the larger proportion of members was to be found in the 30 unions each having more than 15,000 members. The single group with the largest aggregate membership shown in the table was the five unions each having 40,000 or more members. The importance of the five largest unions is underscored by the fact that these organizations together accounted for about one fifth of the total Canadian membership. This concentration of membership in a few large unions has been a long-standing characteristic of the labour movement, both in Canada and the United States. The 12 largest unions in Canada in 1962, each with 30,000 or more members, represented 550,082 members or more than one third of all union members. On the other hand, 124 unions with less than 10,000 members each, represented 437,731 members or less than one third of the total union.

Four of the five largest unions in Canada in terms of membership, each in the 40,000 members and more category, were internationals. The combined Canadian membership of these four organizations amounted to 256,989, or approximately one sixth of the total union membership in Canada. Eleven of the sixteen unions in the 20,000 or more members class were internationals, and the Canadian membership of this group (468,449) represented 31 per cent of the total union membership in Canada, while the membership

of the remaining five (177,582), which were national or Canadian unions, represented less than 12 per cent of the total union membership. Two thirds of all 45 reporting labour organizations with a membership of 10,000 or more in Canada in 1962, were internationals.

Labour organizations now draw members from almost all regions and industries in Canada. The total of 1,512,333 Canadian members of reporting labour organizations in 1962 was the equivalent of about 30 per cent of the total non-agricultural paid workers in Canada. It should be emphasized, however, that the ratio of union membership to total employment in non-agricultural establishments, provides only a rough measure of the organizing achievements of labour organizations, inasmuch as the employment totals include a substantial number of managerial and professional workers, who are generally not union members.

In Table 10 are presented data on the number of locals and membership of reporting labour organizations in each province in 1962, reflecting the concentration of membership in the various industrial regions of Canada. As can be seen from the table, the membership was most highly concentrated in the central provinces of Ontario and Quebec, which, taken together, contained two thirds of the total Canadian membership. Of the 1,512,333 members in reporting labour organizations in Canada in 1962, 645,504 members, or 42.6 per cent of the total, were in the province of Ontario. Quebec came second in the number of organized workers, with 350,384, or 23.2 per cent of the total membership, and British Columbia was in third place with 192,810, or 12.8 per cent. However, the two provinces of Ontario and Quebec were not the most highly organized areas of Canada, although they supported more than two thirds of the nation's paid workers. Measured in terms of the proportion of organized workers, the most highly unionized areas were the provinces of British Columbia and Newfoundland, where, in 1962, almost half the paid workers were members of labour organizations, and the proportion ranged from 25 to 30 per cent in the maritime, central and prairie provinces.

TABLE 7. Reporting Labour Organizations, by Number of Members in Canada, 1962

Membership range	Membership								
	International unions		National and regional unions		Government employees' organizations		Total		
	number		number		number		unions	number	per cent
100 to 199 members	5	660	1	140	—	—	6	800	0.1
200 " 499 "	6	2,223	3	980	—	—	9	3,203	0.2
500 " 999 "	6	4,323	9	7,144	2	1,398	17	12,865	0.8
1,000 " 2,499 "	14	23,295	12	18,114	5	7,944	31	49,353	3.3
2,500 " 4,999 "	10	32,903	9	33,103	3	10,302	22	76,308	5.0
5,000 " 9,999 "	24	182,987	7	53,976	8	58,239	39	295,202	19.5
10,000 " 14,999 "	11	137,061	2	27,955	2	20,731	15	185,747	12.3
15,000 " 19,999 "	8	144,002	5	81,159	1	17,663	14	242,824	16.1
20,000 " 29,999 "	3	66,757	1	29,192			4	95,959	6.3
30,000 " 39,999 "	4	144,703	1	34,411	2	62,470	7	241,584	16.0
40,000 members and over	4	256,989	1	51,509			5	308,498	20.4
Totals	95	995,903	51	337,683	23	178,747	169	1,512,333	100.0

TABLE 8. Reporting Labour Organizations with 20,000 or More Members Resident in Canada, 1962

Type and name of union ¹	Locals in Canada	Membership in Canada	
		number	per cent
International unions:¹			
Steelworkers	427	93,750	6.2
Auto workers	62	61,284	4.1
Carpenters	234	59,794	4.0
Teamsters (Ind.)	42	42,161	2.8
Machinists	160	38,968	2.6
Pulp and paper mill workers	128	37,196	2.4
Woodworkers	43	35,408	2.3
Electrical workers (IBEW)	173	33,131	2.2
Maintenance of way employees	195	23,982	1.6
Packinghouse workers	160	21,479	1.4
Hod carriers	38	21,296	1.4
Sub-totals	1,662	468,449	31.0
National unions:¹			
Public employees (CLC)	324	51,509	3.4
Railway, transport (CBRT) (CLC)	236	34,411	2.3
Civil Service Association of Ontario (Ind.)	149	31,897	2.1
Civil Service Association of Canada (Ind.)	192	30,573	2.0
Public Service Employees (CLC)	132	29,192	1.9
Sub-totals	1,033	177,582	11.7
Other unions	5,178	866,302	57.3
Total of all reporting unions	7,873	1,512,333	100.0

¹ All unions not identified as independent (IND.) or affiliated with the Canadian Labour Congress (CLC) are affiliated with the AFL-CIO/CLC.

TABLE 9. International Labour Organizations Reporting 20,000 or More Members Resident in Canada, 1962

Union ¹	Locals			
	In Canada (1)	In U.S.A. ² (2)	Total (3)	Per cent (1) of (3) (4)
	number			
Steelworkers	427	2,673	3,100	13.8
Auto workers	62	1,209	1,271	4.9
Carpenters	234	2,566 ³	2,800	8.3
Teamsters (Ind.)	42	829	871	4.8
Mechanics	160	1,811 ³	1,971	8.1
Pulp and paper mill workers	128	577	705	18.2
Woodworkers	43	177	220	19.5
Electrical workers (IBEW)	173	1,562 ³	1,735	10.0
Maintenance of way employees	195	1,136	1,331	14.6
Packinghouse workers	160	265 ³	425	37.6
Hod carriers	38	892	930	4.1
Totals	1,662	13,697	15,359	10.8

See footnotes at end of table.

TABLE 9. International Labour Organizations Reporting 20,000 or More Members Resident in Canada, 1962 - Concluded

Union ¹	Membership			
	In Canada (5)	In U.S.A. ² (6)	Total (7)	Per cent (5) of (7) (8)
	number			
Steelworkers	93,750	784,766	878,516	10.7
Auto workers	61,284	1,012,263	1,073,547	5.7
Carpenters	59,794	679,413 ³	739,207	8.1
Teamsters (Ind.)	42,161	1,415,091 ³	1,457,252	2.9
Mechanics	38,968	828,791 ³	867,759	4.5
Pulp and paper mill workers	37,196	136,866	174,062	21.4
Woodworkers	35,408	50,852	86,260	41.0
Electrical workers (IBEW)	33,131	759,869 ³	793,000	4.2
Maintenance of way employees	23,982	128,709	152,691	15.7
Packinghouse workers	21,479	76,521	98,000	21.9
Hod carriers	21,296	407,983	429,279	5.0
Totals	468,449	6,281,124	6,749,573	6.9

¹ All unions not identified as independent (Ind.) are affiliated with the (AFL-CIO/CLC).

² Membership figures are based on average dues-paying membership for 1962, and were obtained from Bulletin No. 1395, May 1964 edition, United States Department of Labor.

³ Includes locals and members in Puerto Rico and/or the Canal Zone.

Canadian workers belonging to national unions were concentrated chiefly in the province of Quebec, where the number amounted to 138,385, or 41.0 per cent of the total membership of national labour organizations throughout the country. On the other hand, union members belonging to international unions in Quebec constituted less than 20 per cent of the total membership of international unions in Canada. As already noted, the Quebec-based Confederation of National Trade Unions accounted for 89,296 members, or approximately one quarter of the total union members throughout the province.

In Ontario, the converse was the case, and the proportion of members of international unions exceeded the number belonging to national unions. The province accounted for 47.4 per cent of the total membership of international unions, as compared with 26.0 per cent of the total membership of national unions. Table 10 also shows the 48.0 per cent of the total membership of organizations composed of federal and provincial government employees was concentrated in the province of Ontario, as compared with 11.7 per cent in British Columbia, 11.3 per cent in Quebec, and 10.0 per cent in the province of Alberta.

Women Members

The passage of the Corporations and Labour Unions Returns Act requiring every labour union subject to its provisions to report the membership of its locals in terms of male and female categories, has focused attention on a force in the labour movement and in the Canadian economy that is growing in number and importance: women workers.

TABLE 10. Local Unions and Membership of Reporting Labour Organizations in Canada, by Geographic Area, 1962

Province	International unions			National unions		
	Locals	Membership		Locals	Membership	
		number	per cent		number	per cent
Newfoundland.....	78	17, 115	1.7	21	2, 140	0.6
Nova Scotia	186	30, 323	3.0	94	8, 261	2.5
Prince Edward Island.....	14	857	0.1	13	814	0.2
New Brunswick	171	20, 662	2.1	75	5, 531	1.6
Quebec	793	191, 832	19.3	677	138, 385	41.0
Ontario	1, 968	471, 784	47.4	483	88, 066	26.0
Manitoba.....	244	53, 293	5.4	58	12, 020	3.6
Saskatchewan.....	217	27, 084	2.7	100	10, 473	3.1
Alberta.....	289	47, 648	4.8	73	11, 117	3.3
British Columbia.....	407	127, 653	12.8	297	44, 202	13.2
More than one province ³	49	7, 519	0.7	3	15, 683	4.6
Yukon	4	133	¹	3	588	¹
Northwest Territories	-	-	-	1	403	¹
Other ³	-	-	-	-	-	-
Totals	4, 420	995, 903	100.0	1, 898	337, 683	100.0
	Government employees' organizations			Total		
	Locals	Membership		Locals	Membership	
		number	per cent		number	per cent
Newfoundland.....	40	2, 473	1.4	139	21, 728	1.4
Nova Scotia	118	8, 734	4.9	398	47, 318	3.1
Prince Edward Island.....	19	762	0.4	46	2, 433	0.2
New Brunswick	86	4, 907	2.7	332	31, 100	2.0
Quebec	227	20, 167	11.3	1, 697	350, 384	23.2
Ontario	588	85, 654	48.0	3, 039	645, 504	42.6
Manitoba.....	54	5, 472	3.1	356	70, 785	4.7
Saskatchewan.....	89	10, 388	5.8	406	47, 945	3.2
Alberta	117	17, 883	10.0	479	76, 648	5.1
British Columbia.....	195	20, 955	11.7	899	192, 810	12.8
More than one province ³	2	55	0.0	54	23, 257	1.5
Yukon	11	637	0.3	18	1, 358	¹
Northwest Territories	8	498	0.3	9	901	¹
Other ³	1	162	0.1	1	162	¹
Totals	1, 555	178, 747	100.0	7, 873	1,512,333	100.0

¹ Less than 0.05.

² Principally Seafarers, Railroad Telegraphers, Commercial Telegraphers and Actors' Equity.

³ London, England.

In Table 11 are presented data on the number of women members in all three types of reporting labour organizations in 1962. The table shows that 2,785 out of a total of 7,873 locals had women members numbering 233,249. This figure represents 15.4 per cent of all union members. Of the women members reported for 1962, 111,270 or 47.8 per cent were in 1,214 locals of international unions, 79,203 or 33.8 per cent were in 626 locals of national unions, and 42,776 or 18.4 per cent were in 945 locals of government employees' organizations.

Table 12 shows that men formed the majority in all but 24 unions. In more than half of all unions (88), women members ranged from none to 8.8 per cent. In the six unions in which women comprised 80 per cent or more of all members, their combined numerical strength amounted to 17,498 or 7.5 per cent of the total number of women members. In the 24 unions in which women members formed the majority, their combined numerical strength amounted to 75,322 or 32 per cent of all women members.

On a regional basis, there was considerable variation in the distribution of women members of reporting labour organizations (Tables 13 A, 13 B, 13 C and 13 D). As can be seen, female membership was most highly concentrated in the two provinces of Ontario and Quebec which together accounted for more than two thirds of the total number of women members. Of the 233,249 women members of labour unions in Canada in 1962, 95,140 or 40.8 per cent were in the province of Ontario, and 68,023 or 29.6 per cent were in the province of Quebec. British Columbia came third with 28,024 women members or 12 per cent. However, Saskatchewan was the province with the greatest concentration of women members in terms of the proportion of organized workers. Twenty-two per cent of all organized workers in the province of Saskatchewan was composed of women members.

Labour organizations reporting one thousand or more women members in any one urban centre in 1962 included the following: In Montreal, the International Ladies' Garment Workers' Union (AFL-CIO/CLC)—8 locals, 8,561 members; the Tobacco Workers' International Union (AFL-CIO/CLC)—4 locals, 2,091 members; and the Amalgamated Clothing Workers of America (AFL-CIO/CLC)—19 locals, 3,666 members; in Toronto, the Amalgamated Clothing Workers of America (AFL-CIO/CLC)—9 locals, 1,072 members; and in Regina, The Saskatchewan Civil Service Association—2 locals, 1,287 members. Among other unions with large numbers of women members in Canada were those active in communications, electrical and transportation equipment manufacturing, retail trade, textiles, and various service industries, including the Communication Workers (1,394), Electrical Workers (IBEW) (3,987), Retail Clerks (4,328), and Hotel and Restaurant Employees (3,984).

TABLE 11. Male and Female Membership of Reporting Labour Organizations in Canada, by Type of Union and Locals, 1962

Type	Locals		Membership				
	Total locals	Locals reporting female membership	Male		Female		Total
			number	per cent	number	per cent	
International unions	4,420	1,214	884,633	69.2	111,270	47.8	995,903
National unions	1,898	626	258,480	20.2	79,203	33.8	337,683
Government employees' organizations	1,555	945	135,971	10.6	42,776	18.4	178,747
Totals	7,873	2,785	1,279,084	100.0	233,249	100.0	1,512,333

TABLE 12. Reporting Labour Organizations, by Proportion of Women Members, 1962

Percentage of women members	Labour organizations		Women members	
	number	per cent	number	per cent
No women members	50	29.6	—	—
Under 10 per cent	38	22.5	20,667	8.8
10 to 19.9 per cent	18	10.6	27,851	12.0
20 " 29.9 "	11	6.5	30,259	13.0
30 " 39.9 "	14	8.3	46,678	20.0
40 " 49.9 "	14	8.3	32,472	14.0
50 " 59.9 "	9	5.3	10,618	4.5
60 " 69.9 "	3	1.8	18,083	7.7
70 " 79.9 "	6	3.5	29,123	12.5
80 " 89.9 "	3	1.8	6,362	2.7
90 " 100 "	3	1.8	11,136	4.8
Totals	169	100.0	233,249	100.0

TABLE 13 A. Women Members of International Unions in Canada, by Geographic Area, 1962

Geographic area	Locals			Membership		
	Total	Women members		Total	Women members	Per cent ²
		Number	Per cent ¹			
Newfoundland	78	14	17.9	17,115	526	3.1
Nova Scotia	186	27	14.5	30,323	1,514	5.0
Prince Edward Island	14	2	14.3	857	77	9.0
New Brunswick	171	14	8.2	20,662	1,189	5.7
Quebec	793	200	25.2	191,832	31,169	16.2
Ontario	1,968	705	35.8	471,784	51,889	11.0
Manitoba	244	55	22.5	53,293	5,626	10.6
Saskatchewan	217	46	21.2	27,084	4,286	15.8
Alberta	289	50	17.3	47,648	3,693	7.7
British Columbia	407	96	23.6	127,653	10,097	7.9
More than one province	49	5	10.2	7,519	1,204	16.0
Yukon	4	—	—	133	—	—
Northwest Territories	—	—	—	—	—	—
Totals	4,420	1,214	27.5	995,903	111,270	11.2

¹ Per cent of locals reporting women members.

² Per cent women members of total union members.

**TABLE 13 B. Women Members of National Unions in Canada,
by Geographic Area, 1962**

Geographic area	Locals			Membership		
	Total	Women members		Total	Women members	Per cent ²
		Number	Per cent ¹			
Newfoundland	21	7	33.3	2,140	197	9.2
Nova Scotia	94	27	28.7	8,261	943	11.4
Prince Edward Island	13	5	38.5	814	91	11.2
New Brunswick	75	24	32.0	5,531	1,000	18.1
Quebec	677	72	10.6	138,385	33,452	24.2
Ontario	483	223	46.2	88,066	21,907	24.9
Manitoba	58	22	37.9	12,020	2,321	19.3
Saskatchewan	100	47	47.0	10,473	3,209	30.6
Alberta	73	31	42.5	11,117	2,826	25.4
British Columbia	297	167	56.2	44,202	12,639	28.6
More than one province	3	1	33.3	15,683	618	3.9
Yukon	3	—	—	588	—	—
Northwest Territories	1	—	—	403	—	—
Totals	1,898	626	33.0	337,683	79,203	23.5

¹ Per cent of locals reporting women members.

² Per cent women members of total union members.

**TABLE 13 C. Women Members of Government Employees' Organizations in Canada,
by Geographic Area, 1962**

Geographic area	Locals			Membership		
	Total	Women members		Total	Women members	Per cent ²
		Number	Per cent ¹			
Newfoundland	40	23	57.5	2,473	261	10.6
Nova Scotia	118	54	45.8	8,734	1,393	15.9
Prince Edward Island	19	8	42.1	762	79	10.4
New Brunswick	86	14	16.3	4,907	904	18.4
Quebec	227	143	63.0	20,167	3,402	16.9
Ontario	588	373	63.4	85,654	21,344	24.9
Manitoba	54	43	79.6	5,472	1,095	20.0
Saskatchewan	89	45	50.6	10,388	3,085	29.7
Alberta	117	95	81.2	17,883	5,662	31.7
British Columbia	195	131	67.2	20,955	5,288	25.2
More than one province	2	2	100.0	55	8	14.5
Yukon	11	8	72.7	637	78	12.2
Northwest Territories	8	5	62.5	498	83	16.7
Other ³	1	1	100.0	162	94	58.0
Totals	1,555	945	60.8	178,747	42,776	23.9

¹ Per cent of locals reporting women members.

² Per cent women members of total union members.

³ London, England.

TABLE 13 D. Women Members of All Reporting Labour Organizations in Canada, by Geographic Area, 1962

Geographic area	Locals			Membership		
	Total	Women members		Total	Women members	Per cent ²
		Number	Per cent ¹			
Newfoundland	139	44	31.7	21,728	984	4.5
Nova Scotia	398	108	27.1	47,318	3,850	8.1
Prince Edward Island	46	15	33.0	2,433	247	10.1
New Brunswick	332	52	15.7	31,100	3,093	9.9
Quebec	1,697	415	24.5	350,384	68,023	19.4
Ontario	3,039	1,301	42.8	645,504	95,140	14.7
Manitoba	356	120	33.7	70,785	9,042	12.8
Saskatchewan	406	138	34.0	47,945	10,580	22.1
Alberta	479	176	36.7	76,648	12,181	15.9
British Columbia	899	394	43.8	192,810	28,024	14.5
More than one province	54	8	20.4	23,257	1,830	7.9
Yukon	18	8	44.4	1,358	78	5.7
Northwest Territories	9	5	55.6	9,901	83	9.2
Other ³	1	1	100.0	162	94	58.0
Totals	7,873	2,785	35.4	1,512,333	233,249	15.4

¹ Per cent of locals reporting women members.
² Per cent women members of total union members.
³ London, England.

Union Members in Federal and Provincial Service

Returns were filed for the 1962 report year by all four central organizations representing federal government employees: (1) the Civil Service Federation of Canada, which filed as the parent body of 85 directly chartered locals, and fifteen affiliated national associations, with a combined membership of 71,049; (2) the Civil Service Association of Canada, composed of 192 local councils and a total membership of 30,573, which was a party to collective bargaining agreements with a number of non-government employers; (3) the Professional Institute of the Civil Service of Canada, with 9,570 members; and (4) the Canadian Postal Employees' Association, with 275 branches and a membership of 10,537, which was affiliated with the Canadian Labour Congress. The Canadian Railway Mail Clerks' Federation, with 601 members, and the Federated Association of Letter Carriers, with a membership of 7,005, were also affiliated with the Canadian Labour Congress as well as the Civil Service Federation of Canada.

Returns were also filed by the following organizations comprised of government employees at the provincial level: (1) The British Columbia Government Employees' Association, with a membership of 8,568; (2) the Civil Service Association of Alberta, with 10,194 members; (3) the Saskatchewan Civil Service Association, with 6,359 members; and (4) the Civil Service Association of Ontario, with 31,897 members. The British Columbia Government Employees' Association was affiliated with the Canadian Labour Congress. The other associations of provincial government employees were not affiliated with any organization.

Trusteeships Reported Under the Act

A total of 7 trusteeships were reported as active in Canada on the last day of the 1962 reporting period for which information was filed, and the trusteeships were imposed by seven different parent labour organizations. Of these, 6 were international unions and the seventh was the Canadian Labour Congress involving in total, 2,829 members.

All of the reporting organizations stipulated, in various degrees of detail, the reasons for establishing and continuing the trusteeships, and these are summarized as follows:

Reasons reported for imposition of trusteeship	Local unions		Name of union imposing trusteeship
	Number	Membership	
The local union was guilty of violating the provisions of the Constitution of the parent organization.	1	1,797	Amalgamated Clothing Workers (AFL-CIO/CLC)
Carrying out the legitimate objects of the labour organization.	1	197	Laundry, Dry Cleaning and Dye House Workers' International Union (Ind.)
To protect and preserve the welfare and interest of the local union as an institution and in order to eliminate violence and disruption of meetings and affairs.	1	596	International Hod Carriers, Building and Common Labourers' Union of America (AFL-CIO/CLC).
To assure orderly processes and to fully protect the interests of the membership during an attempted raid by a competing union.	1	6	International Chemical Workers' Union.
Assuring the performance of collective-bargaining duties.	1	230	International Union of Operating Engineers (AFL-CIO).
Pursuing the legitimate objects of the labour organization.	1	1	United Steelworkers of America (AFL-CIO/CLC).
The reason for the trusteeship was that the affairs of the local were being administered by the Congress, as a protective measure in view of the size of the union.	1	2	Canadian Labour Congress

Trusteeship may be defined as any method of supervision or control whereby a parent labour organization suspends the autonomy otherwise available to a subordinate body under its constitution or by-laws. The use of the trusteeship device by labour organizations to discipline a local union or other subordinate body by appointing a trustee (or receiver, supervisor, administrator, or representative) to assume control over its affairs is a grant of power specifically authorized in many union constitutions; however, the public disclosure of information comparable to that required under Section 9(a) (vii) of the Corporations and Labour Unions Returns Act was not required prior to the enactment of the statute, and, consequently, there is in existence no information on trusteeships for previous years.

Quite often, union constitutions define the reasons for establishing a trusteeship, listing, among other offences, failure to comply with union directives, violation of union rules, dishonesty or incompetency in the affairs of local unions, membership indifference, and the threat of secession movements. Under the provisions of a number of constitutions, a trusteeship cannot be imposed unless the local union's charter has first been suspended or the local's officers have been removed from office. In most constitutions, the final authority to appoint a trustee of the affairs of a local union is vested in the general executive board (or other governing agencies of the parent organizations). Although the formal language of many trustee clauses indicate that such action was adopted as an

emergency measure, few constitutions are specific as to when or under what conditions the emergency is to terminate and self-government is to be restored. The possibility of appeal of a trusteeship action is open to virtually all trustee local unions. Frequently, the final appeal board is the union convention. The three principal due-process safeguards to the local under trusteeship—hearing, appeal, and automatic termination—are present in a majority of constitutions in various combinations. In most constitutions, a local union is entitled to either a hearing and an appeal or to an appeal only.

Following the enactment in the United States of the Labor-Management Reporting and Disclosure Act of 1959, changes were introduced into the constitutions of several international unions, presumably designed to conform to the requirements of the legislation as interpreted by the unions, and a number of developments suggest that flowing from these reforms has been a realignment of the nature and degree of control exercised by international unions over their subordinate bodies in Canada.

The Labor-Management Reporting and Disclosure Act requires every labour organization which assumes supervisory control over a subordinate body to file a report with the Secretary of Labor within 30 days after assuming such control, and semi-annually thereafter. Such report must include, among other things, the reasons for the trusteeship and a complete account of the financial conditions of the subordinate union. The Act provides that a union may assume trusteeship over a subordinate body only when the purpose is to correct corruption or financial malpractice, assume performance of a collective bargaining agreement or other duties of a bargaining representative, restore democratic procedures, or otherwise carry out legitimate objects. It prohibits a union assuming trusteeship from transferring funds of a trustee organization to itself except for normal per capita tax and assessments which are payable by organizations not in trusteeship. The Act prohibits the counting of votes of delegates of trustee locals in union elections, unless the delegates are elected by secret ballot of the members of the trustee locals. A further statutory requirement is that trusteeships must be established and administered only in accordance with the constitution and by-laws of the parent organization.

Within the context of this report, it is pertinent to note that the trusteeship is one of the most effective devices available to a parent labour organization for exercising control over its affiliated subordinate bodies. The inherent authority of a labour organization to invoke such action over its subordinate bodies has long been recognized and accepted as an effective means of maintaining the security and integrity of the union. Local unions are chartered by the parent organizations, and the principle is well established that the parent organization shall have the power to discipline, or even expel from membership, recalcitrant subordinate bodies. It is implicit that subordinate bodies should operate and function in conformity with the governing laws and philosophy of parent organizations, and that locals and branches should adopt by-laws consistent with the objectives, principles, and procedures of the parent organization.

Collective Bargaining Agreements

The Act requires that each reporting union supply the name and address of each employer or association of employers resident in Canada, with which the union had a collective agreement. In 1962, reporting labour organizations supplied the names of 5,697 employers with which collective agreements had been signed. However in some cases, an employer can have more than one collective agreement with a union and can have a joint agreement with more than one union. Therefore this number, 5,697, does not reflect precisely the number of collective agreements between reporting unions and employers, but for the most part, the information supplied by reporting labour organizations would reflect one agreement with each employer. A number of unions do not negotiate collective agreements directly, but such negotiations are carried out by the local union and in these cases the local union is the party to the collective agreement and therefore such agreements are not within the scope of this Act.

The labour organizations reporting the largest number of collective agreements were industrial unions, for the most part former CIO affiliates. Of the 68 unions not holding any collective agreements, 21 were made up of government employees. Members of government organizations are, with rare exceptions, not covered by collective bargaining agreements. As recorded in the table, only two organizations composed of federal and provincial government employees were reported as holding collective agreements in 1962. Almost two thirds of the agreements were held by 16 unions, 12 of which were international, each negotiating at least 100 agreements. Three quarters of the reporting labour organizations (123) either had no collective agreements (68) or had less than 25 agreements (55).

It must be emphasized that respondents were required only to report collective agreements, signed, co-signed, or approved and endorsed, by the parent labour organizations or their international, national or district representatives, and to omit collective agreements concluded exclusively between the locals or branches of labour organizations and employers. Respondents were not required to report the number of members covered by collective bargaining agreements, and the Act did not require copies of collective agreements to be filed with the Dominion Statistician.

The regional distribution of collective bargaining agreements between reporting labour organizations and employers, or associations of employers, resident in Canada in 1962 was highly concentrated in the two major provinces of Ontario and Quebec, which together accounted for almost two thirds of the total collective agreements reported. As already noted, the predominance of these two provinces in the labour movement appears to stem mostly from their large population for they are not the most highly unionized regions in Canada.

TABLE 14. Distribution of Reporting Labour Organizations, by Number of Collective Bargaining Agreements in Canada, 1962

Number of employers and associations of employers	International unions				National unions				All unions			
	No.	Per cent	Collective agreements		No.	Per cent	Collective agreements		No.	Per cent	Collective agreements	
			No.	Per cent			No.	Per cent			No.	Per cent
No collective bargaining agreements	32	33.7	—	—	15	29.4	—	—	68 ¹	40.2	—	—
Less than 25 agreements ..	30	31.6	313	7.3	23	45.1	194	13.6	55 ²	32.5	507	8.9
25 to 49 agreements	13	13.7	490	11.5	4	7.8	121	8.5	17	10.1	611	10.7
50 " 99 "	8	8.4	614	14.4	5	9.8	288	20.2	13	7.7	902	15.8
100 " 199 "	5	5.3	723	16.9	3	5.9	376	26.3	8	4.7	1,099	19.3
200 " 299 "	5	5.3	1,269	29.7	—	—	—	—	5	3.0	1,269	22.3
300 " 399 "	1	1.0	340	8.0	—	—	—	—	1	0.6	340	6.0
400 " 499 "	—	—	—	—	1	2.0	448	31.4	1	0.6	448	7.9
500 and over	1	1.0	521	12.2	—	—	—	—	1	0.6	521	9.1
Totals	95	100.0	4,270	100.0	51	100.0	1,427	100.0	169	100.0	5,697	100.0

¹ Includes 21 government employee associations.

² Includes 2 government employee associations with 8 agreements.

3. UNION FINANCIAL STATISTICS

The statistics in this part of the report have been compiled from union financial statements filed in compliance with the reporting requirements of the Act and Schedules A and B of the regulations. These statements include the assets and liabilities of the reporting unions, including certain specified assets in Canadian dollars and Canadian securities; income and expenditure for the reporting period, including income from members resident in Canada; and specified payments to residents in Canada for salaries and wages, strike benefits and welfare payments. In addition to these statements, unions having their headquarters outside Canada must provide a detailed statement of dues, initiation fees, per capita taxes and assessments paid by members in Canada.

The data presented in the tables do not provide complete information on labour union financial affairs. The reporting provisions of the Act apply to parent labour organizations only, and the financial statements required by the Act will reflect only the financial transactions within the authority of parent organizations. Local unions or branches of parent organizations are not required to report under the Act and as local union financial accounts are not consolidated with those of the headquarters, financial affairs of local unions are not reflected in the statistics in this report. In some cases, less than 20 per cent of an individual member's dues will go to the headquarters of the union, while the remaining 80 per cent will be received and ultimately disbursed by the local or branch of which he is a member. Consequently, the financial statements required by the Act and presented in this report do not reflect total financial transactions of labour unions.

As locals or branches constitute the foundation upon which labour organizations are constructed, the basic principle in their relationship is that locals receive certain services from their parent organizations in return for the payment of a per capita tax. These services include assistance of organizers and research specialists and, in particular, assistance in collective bargaining and grievance procedures; publications beneficial to the locals and their members; educational programmes sponsored and financed by the parent organizations; legal advice; drafting of constitutions; and exercising a discretion in the pursuit of collective bargaining goals and in the matter of strike action. The money costs assignable to these services are immeasurable, inasmuch as, in many respects, they are not reducible to simple monetary terms. Therefore, in developing the financial reporting forms, cognizance was taken of the fact that financial reporting by international unions should be restricted to direct expenditure. Another factor that had to be taken into consideration was that international unions, for the most part, did not maintain separate financial records relating to their Canadian transactions.

The regulations to the Act prescribed a standard balance sheet and income and expenditure statement designed to elicit from international unions available financial data relating to the Canadian side of their operations and in addition union officials were invited to furnish, voluntarily, any supplementary information which they felt would provide a more balanced picture of the operations of international unions in Canada. Some fifty-seven international unions took advantage of the invitation to furnish supplementary information, on a voluntary basis, concerning their operations in Canada and the estimated costs of the various services to their locals in Canada. However, because of the incompleteness of the information supplied and the indeterminate basis used for such apportionment, this information is not included in this report.

In Table 15 are presented data on assets and liabilities of all three types of labour organizations covered by the legislation for fiscal years ending in 1962: namely international unions, national unions and organizations composed of government employees. For that year, assets of all reporting labour organizations totalled \$822,646,000, distributed as follows: international unions, \$814,010,000, national unions, \$6,925,000, and government employees' organizations, \$1,710,000. In fiscal years ending in 1962, total liabilities of reporting organizations stood at \$147,040,000, distributed as follows: inter-

TABLE 15. Assets and Liabilities of Reporting Labour Organizations, 1962

	International unions (total operations)		National unions		Government employees' organizations		Total	
	\$'000	per cent	\$'000	per cent	\$'000	per cent	\$'000	per cent
Assets								
1. Cash on hand and on deposit:								
(a) In Canadian currency	8,141	1.0	1,987	28.7	429	25.1	10,557	1.3
(b) In other currencies	130,871	16.1	—	—	—	—	130,871	15.9
2. Accounts receivable	6,781	0.8	379	5.5	219	12.8	7,379	0.9
3. Investments and advances:								
(a) Government of Canada	17,346	2.1	1,261	18.2	128	7.5	18,735	2.3
(b) Canadian provinces and municipalities	14,574	1.8	255	3.7	255	14.9	15,084	1.8
(c) Corporations in Canada:								
(i) Bonds and debentures	2,319	0.3	80	1.2	25	1.5	2,425	0.3
(ii) Stocks	683	0.1	134	1.9	12	0.7	828	0.1
(d) Direct and guaranteed debt of governments outside Canada	335,161	41.2	—	—	—	—	335,161	40.7
(e) Mortgages	123,254	15.2	119	1.7	1	—	123,373	15.0
(f) All other investments and advances	77,412	9.5	576	8.3	188	11.0	78,176	9.5
4. Land, buildings and equipment (net of depreci- ation)	80,911	9.9	1,949	28.1	356	20.8	83,217	10.1
5. Other assets	16,557	2.0	185	2.7	97	5.7	16,840	2.1
6. Total assets (Items 1 to 5)	814,010	100.0	6,925	100.0	1,710	100.0	822,646	100.0
Liabilities								
7. Accounts payable	5,766	4.0	561	41.9	110	26.9	6,437	4.4
8. Loans payable	16,976	11.7	450	33.6	5	1.2	17,431	11.8
9. Mortgages payable	4,313	2.9	86	6.4	19	4.7	4,419	3.0
10. Other liabilities	118,235	81.4	242	18.1	275	67.2	118,753	80.8
11. Total liabilities (Items 7 to 10)	145,290	100.0	1,339	100.0	409	100.0	147,040	100.0
12. Net worth (Items 6 minus 11)	668,720		5,586		1,301		675,606	

TABLE 16. Income and Expenditures of Reporting Labour Organizations, 1962

	International unions (total operations)		National unions		Government employees' organizations		Total	
	\$'000	per cent	\$'000	per cent	\$'000	per cent	\$'000	per cent
Income								
1. Net dues and assessments:								
(a) From Canadian members	22,123	5.6	7,042	91.4	1,845	96.5	31,010	7.6
(b) From other members	324,156	81.8	—	—	—	—	324,156	79.9
2. Interest	19,831	5.0	90	1.1	26	1.4	19,946	4.9
3. Dividends	2,886	0.7	6	0.1	1	0.1	2,893	0.7
4. Rents	3,496	0.9	67	0.9	6	0.3	3,570	0.9
5. Other income	23,843	6.0	502	6.5	33	1.7	24,378	6.0
6. Total income (Items 1 to 5)	396,335	100.0	7,707	100.0	1,911	100.0	405,953	100.0
Expenditures								
7. Gross salaries, wages and other remuneration:								
(a) Of officers and employees in Canada	7,677	2.1	2,873	37.8	700	38.7	11,250	3.0
(b) Of other officers and employees	112,403	30.8	—	—	—	—	112,403	30.0
8. Office and administrative expenditure	44,162	12.1	2,031	26.7	584	32.2	46,777	12.5
9. Professional fees and expenses	7,297	2.0	268	3.5	23	1.3	7,588	2.0
10. Strike benefit expenditure:								
(a) To members and locals in Canada	2,575	0.7	305	4.0	—	—	2,880	0.8
(b) To others	26,792	7.3	—	—	—	—	26,792	7.2
11. Pension and welfare benefits paid by union:								
(a) To beneficiaries in Canada	2,360	0.7	38	0.5	6	0.3	2,404	0.6
(b) To other beneficiaries	51,004	14.0	—	—	—	—	51,004	13.6
12. Contributions to pension and welfare plans administered by entities separate from unions	15,980	4.4	376	4.9	22	1.2	16,378	4.4
13. Depreciation on fixed assets	2,169	0.6	51	0.7	22	1.2	2,242	0.6
14. Other expenditure	92,444	25.3	1,665	21.9	454	25.1	94,563	25.3
15. Total expenditures (Items 7 to 14)	364,863	100.0	7,607	100.0	1,811	100.0	374,281	100.0
16. Net income (Items 6 minus 15)	31,472¹		100²		100³		31,672	

¹ 38 international unions reported a net loss accumulating to \$11,238,959 for this period.

² 13 national unions reported a net loss accumulating to \$557,319 for this period.

³ 8 Government employees' organizations reported a net loss accumulating to \$86,790 for this period.

national unions, \$145,290,000; national unions, \$1,339,000 and government employees' organizations accounted for \$409,000. The overall net worth of all reporting labour organizations at the end of fiscal 1962 was \$675,606,000, distributed as follows: international unions, \$668,720,000; national unions, \$5,586,000; and government employees' organizations, \$1,301,000.

Investments, amounting to \$570,749,000, constituted 70.2 per cent of the total assets of reporting international unions in 1962. In that year, \$34,922,000 or 4.3 per cent of the total assets held by international unions in 1962, was composed of investments in Canada, as follows: Government of Canada securities, \$17,346,000 or 49.7 per cent of the total investments in Canada by international unions, Canadian provincial and municipal securities, \$14,574,000 or 41.7 per cent of the total investments in Canada by international unions, and bonds and stocks of resident corporations, \$3,002,000 or 8.6 per cent of the total investments in Canada by international unions. Cash assets in Canadian currency, amounting to \$8,141,000, represent 18.9 per cent of all the identifiable assets maintained in Canada by the international labour organizations reporting. Canadian government securities held by international unions in Canada are recorded at par of exchange; frequently the proceeds from the disposition of securities and the interest received are used to pay operating expenses in Canada or to acquire additional Canadian securities.

As will be seen from the table, accounts receivable, mainly comprised of amounts owing by affiliated locals and intermediate labour bodies and advances for travel and organizing expenses, amounted to \$6,781,000 or 0.8 per cent of the total assets of international unions, and fixed assets (land, building and equipment) valued at \$80,911,000, accounted for 9.9 per cent of total assets. The financial statements do not show a breakdown of these assets into United States and Canadian components, although the indications are that the value of such assets in Canada held in the name of international unions, was almost negligible. Union property in Canada is usually owned and occupied by the locals of parent international unions. Such items as office equipment and furniture and automobiles used by officers and employees of international unions in Canada are not recorded as separate items in the financial statements of international unions.

Local unions or branches and other subordinate bodies of parent labour organizations do not qualify as reporting units within the meaning of the Corporations and Labour Unions Returns Act. Therefore the financial data presented on assets in Canada refer solely to assets held in the name of a parent international or national union, as distinct from assets that may be held in the name of a local or branch, or other auxiliary organization, for or on behalf of a parent labour union. Implicit in this aspect of union financial relations is the principle that the union members, through their basic unit of organization - the local - are the real owners of the funds and property of unions and constitute the authority entitled to exercise control over transactions involving money and property.

As may be seen from Table 15, investments represented the major proportion of the assets of both national unions and government employees' organizations in 1962. Investments by national unions amounted to \$2,425,000, representing 35.0 per cent of total assets; while investments by government employees' organizations amounted to \$609,000, representing 35.6 per cent of total assets.

Amounts reported in the cash assets category constituted more than one quarter (28.7%) of the total assets of national unions and about one quarter (25.1%) of the total assets of government employees' organizations; and the cash and investments, taken together, accounted for nearly two thirds (63.7%) of the total assets of national unions and 60.7 per cent of the total assets of government employees' organizations.

As shown in Table 16, the total income reported by all 169 labour unions which filed returns under the Act for fiscal years ending in 1962, amounted to \$405,953,000, distributed as follows: international unions, \$396,335,000, national unions, \$7,707,000

and government employees' organizations, \$1,911,000. Total expenditures reported for 1962 amounted to \$374,281,000, distributed as follows: international unions, \$364,863,000; national unions, \$7,607,000 and government employees' organizations, \$1,811,000.

Total net income realized amounted to \$31,672,000, distributed as follows: international unions, \$31,472,000; national unions, \$100,000; and government employees' organizations, \$100,000. As indicated in the footnote to the table, 38 international unions of the 169 labour organizations reporting showed a net loss of \$11,238,959, representing 94.6 per cent of the total net loss sustained by all reporting unions; 13 national unions reported a net loss of \$557,319, or 4.7 per cent of the total net loss; and 8 government employees' organizations sustained a net loss of \$86,790, or 0.7 per cent of the total net loss of all 59 unions involved.

As shown in the table, dues and assessments totalling \$355,166,000 and representing 87.5 per cent of their total income, constituted the major source of revenue for all three types of reporting labour organizations in 1962. These were distributed as follows: international unions, \$346,279,000, representing 87.4 per cent of total income; national unions, \$7,042,000, representing 91.4 per cent of total income; and government employees' organizations, \$1,845,000, representing 96.5 per cent of total income.

Income of international unions included \$22,123,000 or 5.6 per cent of the total income of international unions, that was received as dues and assessments levied on Canadian members.

Other sources of income, aggregating \$50,787,000 or 12.5 per cent of the total income, were composed of interest, dividends, rents and other income. Other income included 6 per cent of the total income of international unions, 6.5 per cent of the total income of national unions and 1.7 per cent of the total income of government employees' organizations. Interest earnings by international unions in 1962, representing 5 per cent of their total income amounted to \$19,831,000. Expenditures incurred by reporting labour organizations in 1962 are also illustrated in Table 16. The largest expenditures incurred by internationals were for salaries of officers and employees outside Canada, which amounted to \$112,403,000; other expenditures, which accounted for \$92,444,000; office and administrative expenditures, \$44,162,000; pension and welfare benefits paid to beneficiaries outside Canada, \$51,004,000; and strike benefit expenditures outside Canada, \$26,792,000.

The tables present three selected expenditures incurred by internationals on behalf of their membership in Canada: (a) salaries, wages and other remunerations of officers and employees resident in Canada; (b) strike payments to employees and locals in Canada; and (c) pension and welfare payments to residents in Canada. As illustrated in the table, the total of these three selected items amounted to \$12,612,000, or 3.5 per cent of the total expenditure of internationals, distributed as follows: salaries, wages and other remunerations in Canada, \$7,677,000, representing 60.9 per cent of the total expenditure under these three selected items and 2.1 per cent of the total expenditure of internationals; strike benefit expenditure in Canada, \$2,575,000, representing 20.4 per cent of the total selected expenditures in Canada and 0.7 per cent of the total expenditure of internationals, and pension and welfare benefit payments in Canada, \$2,360,061, representing 18.7 per cent of total selected expenditures in Canada and 0.7 per cent of the total expenditure incurred by internationals.

As illustrated in the table, salaries of officers and employees ranked as the highest component of expenditure of both national unions and government employees' organizations in 1962, amounting to \$2,873,000 or 37.8 per cent of the total expenditure of national unions and \$700,000 or 38.7 per cent of the total expenditure of government employees' organizations. Office and administrative expenditures, amounting to \$2,031,000 or 26.7 per cent in the case of nationals, and \$584,000 or 32.3 per cent in the case of government employees' organizations, came next. These were followed closely by the "other expend-

iture" category, recorded as \$1,665,000 or 21.9 per cent for national unions, and \$454,000 or 25.1 per cent of total expenditures for government employees' organizations. Other expenditures ranged from less than 1 per cent for pension and welfare benefit payments and depreciation on fixed assets to 4.9 per cent for contributions to pension and welfare plans, in the case of national unions, and from less than 1 per cent for pension welfare benefit payments to 1.3 per cent for professional fees and expenses, in the case of government employees' organizations. Strike benefit disbursements by national unions amounted to \$305,000 or 4 per cent of total expenditure incurred in 1962.

TABLE 17. Net Dues and Assessments¹ Levied by Reporting International Labour Organizations, by Category, 1962

	Number of unions	Total amount ¹ received from Canadian members	Percentage distribution
		\$'000	per cent
1. Initiation fees	78	484	2.3
2. Members dues per capita	95	18,061	81.6
3. Health and welfare benefits	5	1,463	6.6
4. Death benefit assessments	12	519	2.3
5. Strike benefit assessments	24	1,512	6.8
6. Fines	5	2	
7. Work permits	5	48	0.4
8. Other assessments ²	14	34	
Total union income from dues and assessments		22,123	100.0

¹ "Net dues and assessments" means amounts received or receivable from members of the union (including all persons paying dues or amounts in lieu thereof whether or not they are members of any local or branch of the union) directly or indirectly on account of initiation fees, dues per capita, assessments, fines and work permits, but does not include any amounts received or receivable for transmission to locals or branches of the union as per capita refunds, or to pension and welfare plans administered by entities separate from the union as members' contributions to such pension and welfare plans.

² This item was not requested on the reporting forms but was included by 14 unions.

In Table 17 have been tabulated the fees, taxes and assessments that are customarily levied by international unions: initiation fees, per capita taxes (members dues per capita), health, welfare and death benefit assessments, strike benefit assessments, fines, and work permit fees. In addition, other dues and assessments voluntarily furnished by respondents, such as transfer fees, are included. Transfer fees are single-time payments and are levied by some locals when a member transfers from one local to another in the same international.

The dues-paying arrangements between labour organizations and members may vary from one union to another. The preponderant practice is that dues are paid to locals which remit a per capita tax to the parent union; however, in some cases, dues are paid by members to their international unions which, in turn, remit a specified amount to the local unions. Almost general application of the latter practice is favoured by affiliated unions of the former Congress of Industrial Organizations.

Work permits are utilized when demands are made on unions for workers during periods of temporary shortage or abnormal demand. The union grants permits to non-members to work at jobs normally filled by union workers and, in this regard, it charges a work permit fee. It is also customary in some instances to charge a permit fee to a member of another local of the same international pending conclusion of arrangements for membership transfer to the charging local, as well as to charge permit fees to members of other locals desiring to work temporarily in the jurisdiction of the charging local but who are unwilling to transfer their membership. Work permit fees, like per capita taxes, are customarily collected on a periodic basis. Initiation fees, like transfer fees, are single-time payments and are required from persons seeking admission to a union.

Table 17 shows that per capita taxes (members dues per capita) accounted for 81.6 per cent of total dues and assessments, strike benefit assessments, amounting to 6.8 per cent, came next, followed closely by health and welfare assessments, amounting to 6.6 per cent. Initiation fees and death benefit assessments each accounted for 2.3 per cent, while fines, work permits and "other assessments", taken together, amounted to 0.4 per cent of the total dues and assessments collected.

Table 19 presents assets of reporting labour organizations held in Canadian dollars or in securities of Canadian governments or corporations resident in Canada. International unions own the predominant value of Canadian assets reported by unions, ranging from 77.1 per cent in the cash asset category to 92.1 per cent of assets composed of government securities.

In Table 20 are tabulated selected financial statistics by type of reporting labour organization and dollar-size groups that fall within the wide range of data that help to form perspective on the magnitude of the operations of both national and international unions in Canada.

TABLE 18. Selected Income and Expenditures of Reporting International Labour Organizations, 1962

	Received from Canada (1)	Received outside Canada (2)	Total (3)	Per cent (1) of (3) (4)
\$'000				
A. Income				
1. Net dues and assessments	22,123	324,156	346,279	6.4
	Paid in Canada (5)	Paid outside Canada (6)	Total (7)	Per cent (5) of (7) (8)
\$'000				
B. Selected expenditure ¹				
2. Salaries, wages, and other remuneration	7,677	112,403	120,080	6.4
3. Strike benefits	2,575	26,792	29,367	8.8
4. Pension and welfare benefits	2,360	51,004	53,364	4.4
Totals	12,612	190,199	202,811	6.2

¹ As these expenditures are incomplete, they should not be compared with net dues and assessments.

TABLE 19. Selected Financial Data¹ or Reporting Labour Organizations, 1962

	International unions		National unions		Government employees' organizations		Total	
	\$'000	per cent	\$'000	per cent	\$'000	per cent	\$'000	per cent
1. Assets:								
(a) Cash on hand and on deposit in Canadian currency	8,141	77.1	1,987	18.8	429	4.1	10,557	100.0
(b) Direct and guaranteed debt of the Government of Canada	17,346	92.6	1,261	6.7	128	0.7	18,735	100.0
(c) Direct and guaranteed debt of Canadian provinces and municipalities	14,574	96.6	255	1.7	255	1.7	15,084	100.0
(d) Bonds and debentures issued by corporations resident in Canada	2,319	95.7	80	3.3	25	1.0	2,425	100.0
(e) Stocks issued by corporations resident in Canada	683	82.4	134	16.2	12	1.4	828	100.0
2. Income on account of net dues and assessments paid by or credited to residents in Canada	22,123	71.3	7,042	22.7	1,845	6.0	31,010	100.0
3. Expenditure:								
(a) Gross salaries, wages and other remuneration of officers and employees resident in Canada	7,677	68.3	2,873	25.5	700	6.2	11,250	100.0
(b) Strike benefit expenditures to members resident in Canada and locals and branches in Canada	2,575	89.4	305	10.6	—	—	2,880	100.0
(c) Pension and welfare benefits paid by the union to beneficiaries resident in Canada	2,360	98.2	38	1.6	6	0.2	2,404	100.0

¹ These represent major items relating to Canadian operations only.

TABLE 20. Selected Financial Data of Reporting Labour Organizations, 1962

Size of item	International unions (Canadian operations)		National unions		Government employee associations		Total	
	number	\$'000	number	\$'000	number	\$'000	number	\$'000
Cash on hand and on deposit in Canadian currency:								
Under \$25,000	39	284	34	324	17	103	90	711
\$ 25,000 to \$ 49,999	16	584	3	90	3	116	22	790
50,000 " 99,999	15	990	7	437	3	210	25	1,637
100,000 " 199,999	14	2,086	6	1,136	—	—	20	3,222
200,000 " 299,999	4	1,050	1	¹	—	—	5	1,050
300,000 " 499,999	4	1,518	—	—	—	—	4	1,518
500,000 and over	3	1,629	—	—	—	—	3	1,629
Totals	95	8,141	51	1,987	23	429	169	10,557
Investments in Canada:								
Under \$25,000	49	62	43	69	18	47	110	178
\$ 25,000 to \$ 49,999	7	274	3	122	2	373	12	769
50,000 " 99,999	5	328	3	1,539	1	¹	9	1,867
100,000 " 199,999	5	682	—	—	2	¹	7	682
200,000 " 299,999	4	918	—	—	—	—	4	918
300,000 " 499,999	8	3,155	1	¹	—	—	9	3,155
500,000 " 999,999	6	4,948	1	¹	—	—	7	4,948
1,000,000 and over	11	24,555	—	—	—	—	11	24,555
Totals	95	34,922	51	1,730	23	420	37,072	
Dues and assessments from residents in Canada:								
Under \$25,000	17	162	17	165	8	172	42	499
\$ 25,000 to \$ 49,999	13	487	13	447	2	(1)	28	934
50,000 " 99,999	14	925	6	435	6	461	26	1,821
100,000 " 199,999	17	2,489	6	903	5	1,212	28	4,604
200,000 " 299,999	13	3,179	4	978	2	¹	19	4,157
300,000 " 499,999	11	3,850	2	845	—	—	13	4,695
500,000 " 999,999	6	4,594	1	889	—	—	7	5,483
1,000,000 and over	4	6,437	2	2,380	—	—	6	8,817
Totals	95	22,123	51	7,042	23	1,845	169	31,010

¹ Included in previous size group.

TABLE 20. Selected Financial Data of Reporting Labour Organizations, 1962 - Concluded

Size of item	International unions (Canadian operations)		National unions		Government employee associations		Total	
	number	\$'000	number	\$'000	number	\$'000	number	\$'000
Salaries and wages paid to residents in Canada:								
Under \$25,000	43	352	37	409	14	155	94	916
\$ 25,000 to \$ 49,999	17	650	4	158	4	138	25	946
50,000 " 99,999	15	1,060	3	218	4	407	22	1,685
100,000 " 199,999	12	1,773	3	737	1	¹	16	2,510
200,000 " 299,999	5	1,309	1	¹	—	—	6	1,309
300,000 and over	3	2,533	3	1,351	—	—	6	3,884
Totals	95	7,677	51	2,873	23	700	169	11,250
Strike benefits paid to members in Canada:								
Under \$25,000	83	112	50	305	—	—	133	417
\$ 25,000 to \$ 49,999	3	120	—	—	—	—	3	120
50,000 " 99,999	4	562	—	—	—	—	4	562
100,000 " 199,999	1	¹	—	—	—	—	1	—
200,000 " 299,999	1	¹	1	¹	—	—	2	—
300,000 and over	3	1,781	—	—	—	—	3	1,781
Totals	95	2,575	51	305	—	—	146	2,880
Health and welfare benefits to residents in Canada:								
Under \$25,000	82	267	51	38	23	6	156	311
\$ 25,000 to \$ 49,999	2	(1)	—	—	—	—	2	—
50,000 " 99,999	4	283	—	—	—	—	4	283
100,000 " 199,999	5	1,810	—	—	—	—	5	1,810
200,000 and over	2	¹	—	—	—	—	2	—
Totals	95	2,360	51	38	23	6	169	2,404

¹ Included in previous size group.

PART III

GENERAL

**Section A of the
Annual Return of CORPORATIONS**
required under Part I of the
CORPORATIONS AND LABOUR UNIONS RETURNS ACT
(Chap. 26 of the Statutes of Canada, 1962)

to the Dominion Statistician, Ottawa, Canada

for the fiscal year ending _____ 19 _____

1. Corporate name as shown in Act or instrument of incorporation _____	2. Nature of business _____						
3. (a) Postal address of head office of corporation Street & No. _____ City _____ Prov. or State _____ Country _____	3. (b) If address given in 3.(a) is outside Canada, see footnote. Street & No. _____ City _____ Prov. or State _____ Country _____						
4. Manner of incorporation A. In Canada By letters patent <input type="checkbox"/> Private <input type="checkbox"/> By memorandum of association <input type="checkbox"/> or Public <input type="checkbox"/> By special Act <input type="checkbox"/> or Not classified as private or public <input type="checkbox"/> B. Outside Canada Please specify manner of incorporation _____							
5. Directors of reporting corporation as of the last day of the fiscal year <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%; border-bottom: 1px solid black;">Name</th> <th style="width:35%; border-bottom: 1px solid black;">Postal address of residence</th> <th style="width:30%; border-bottom: 1px solid black;">Citizenship or Nationality of individual Directors</th> </tr> </thead> <tbody> <tr> <td style="border-right: 1px solid black; height: 150px;"></td> <td style="border-right: 1px solid black;"></td> <td></td> </tr> </tbody> </table>		Name	Postal address of residence	Citizenship or Nationality of individual Directors			
Name	Postal address of residence	Citizenship or Nationality of individual Directors					

6. Officers ¹ of reporting corporation as of the last day of the fiscal year who were resident in Canada <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%; border-bottom: 1px solid black;">Name</th> <th style="width:20%; border-bottom: 1px solid black;">Position held</th> <th style="width:35%; border-bottom: 1px solid black;">Postal address of residence</th> <th style="width:20%; border-bottom: 1px solid black;">Citizenship or Nationality</th> </tr> </thead> <tbody> <tr> <td style="border-right: 1px solid black; height: 150px;"></td> <td style="border-right: 1px solid black;"></td> <td style="border-right: 1px solid black;"></td> <td></td> </tr> </tbody> </table>				Name	Position held	Postal address of residence	Citizenship or Nationality				
Name	Position held	Postal address of residence	Citizenship or Nationality								

¹ If the reporting corporation is not resident in Canada, give the address of its principal place of business in Canada or place to which communications for the purposes of this Act may be directed.
² Officers of the corporation include: Chairman of the Board, President, Vice-Presidents, Secretary, Assistant Secretary, Comptroller, Treasurer, Assistant Treasurer, and any other person designated an officer in the by-laws of the reporting corporation.

(a)				
(b)				
(a)				
(b)				
(a)				
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(a)				
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(a)				
(b)				
(a)				
(b)				

12. Total number of shares of each class that have been offered in Canada for public subscription during a period of five years ending on the last day of the fiscal year covered by this report. If reporting corporation is a private corporation as defined² below, check: Not applicable

ISSUED SHARE CAPITAL OF OTHER CORPORATIONS HELD BY REPORTING CORPORATION as of the last day of fiscal year 19

13. This section is applicable only where the reporting corporation holds more than fifty per cent of any class of issued shares of any other corporation authorized under a law of Canada to carry on business in Canada.

Corporate name	Street & number ¹	City	Prov. or State	Country	Details of incorporation as in item 4 on front page		
					Manner	Date	Place
(a)							
(b)							
(a)							
(b)							
(a)							
(b)							
(a)							
(b)							
(a)							
(b)							
(a)							
(b)							
(a)							
(b)							
(a)							
(b)							

¹ & ² Address (a) in questions 11 and 13 is to be the head office address of the corporation in each case. If a corporation is not resident in Canada, give in (b) the address of its principal place of business in Canada or the place to which communications may be directed.

³ This question is not applicable in the case of a corporation incorporated by or under an Act of instrument by the terms of which any invitation to the public to subscribe for its shares was prohibited.

CAPITAL DEBT OF REPORTING CORPORATION

14. List all classes of debentures including bonds and other forms of capital debt indicating amount of each class issued and outstanding at end of fiscal year, and the amount of each class offered for public subscription in Canada during the five year period ending on the last day of the fiscal year covered by this return.

Check here if not applicable!

Class of capital debt	Total issued and outstanding	Total offered for public subscription in Canada in last five years.
Total		

¹ This part is not applicable in the case of a corporation incorporated by or under an Act or instrument by the terms of which any invitation to the public to subscribe for its debentures or bonds was prohibited.

CERTIFICATION

This return may be signed by either:

- (a) President or a Vice-President of this corporation and the Secretary or Treasurer,
- or
- (b) Any one of the above officers and a director.

We

certify that Sections A and B of this return and all accompanying schedules and lists (enclosed) have been examined by us and are true, correct and complete.

Date _____ Signature _____ Title _____

Date _____ Signature _____ Title _____

Section B of the
Annual Return of CORPORATIONS
 required under Part I of the
CORPORATIONS AND LABOUR UNIONS RETURNS ACT
 (Chap. 26 of the Statutes of Canada, 1962)

to the Dominion Statistician, Ottawa, Canada

for the fiscal year ending _____ 19__

Documents and Information Required

Please indicate below
 with a check mark
 that you have attached
 the information specified

1. The financial statement for a reporting period of a corporation shall consist of:

- (a) A balance sheet showing the assets and liabilities of the corporation, made up as of the last day of the reporting period
- (b) A statement of income and expenditure for the reporting period
- (c) A statement of surplus, made up as of the last day of the reporting period

This financial statement is to be set out in the same form and containing the same particulars and other information as the financial statements that are required to be attached to the T2 form required to be filed by the corporation for that period in accordance with the provisions of the *Income Tax Act*, or that would be so required to be attached if the corporation were required to file a T2 form for that period in accordance with the provisions of the *Income Tax Act*.

2. There shall be attached to the financial statement referred to in 1, above, for a reporting period of a corporation, schedules or lists showing in detail the following:

- (a) Reconciliation of net income per financial statements with taxable income
- (b) Continuity of fixed assets and computations of capital cost allowance claimed
- (c) Dividends received, indicating whether taxable or non-taxable
- (d) Cost of sales

These schedules or lists are to be set out in the same form and containing the same particulars and other information as the schedules or lists that are required to be attached to the T2 form required to be filed by the corporation for that period in accordance with the provisions of the *Income Tax Act*, or that would be so required to be attached if the corporation were required to file a T2 form for that period in accordance with the provisions of the *Income Tax Act*.

3. Every corporation must also report such statements, other than as described in 1 and 2, above, that relate to the financial position of the corporation for the reporting period as are required by the by-laws of the corporation, or by the terms of the Act or instrument by or under which the corporation was incorporated, to be laid or placed before any annual meeting of shareholders of the corporation held before the day on which the return required by Part I of the Act for that reporting period is filed by the corporation with the Dominion Statistician

4. An auditor's report, signed by the auditor by whom the report was made, is required for all statements submitted under 1, 2 and 3, above

5. A statement of payments to non-residents as described on the reverse side of this sheet

(See other side)

STATEMENT OF PAYMENTS TO NON-RESIDENTS

Not applicable in the case of a corporation that was not at any time in the reporting period resident in Canada. Check if this was the case

Gross amounts paid or credited to persons (including corporations) not resident in Canada on account of each of the following during the fiscal year covered by this return:	Gross amount including any tax withheld (If not in Canadian dollars, specify currency)
(a) Dividends	
(b) Interest, classify by type of obligation and by currency in which payable, such as:	
(i) Debentures and bonds	
(ii) Bank loans	
(iii) Other (specify)	
(c) Rent on real property in Canada	
(d) Rent on equipment used in connection with the business carried on by the corporation in Canada	
(e) Royalties and similar payments:	
(i) Copyrights	
(ii) Patents of invention	
(iii) Industrial designs	
(iv) Trade marks and trade names	
(v) All other	
(f) Payments for production, distribution and sales franchises and similar rights:	
(i) For the exercise of such rights or franchises in Canada	
(ii) For the exercise of such rights or franchises in the United States	
(iii) For the exercise of such rights or franchises in the United Kingdom	
(iv) For the exercise of such rights or franchises elsewhere (specify territorial area)	
(g) Payments for advertising and sales promotion, including institutional advertising and promotion of goodwill	
(h) Payments for or in respect of scientific research, including facilities and equipment for scientific research	
(i) Payments for or in respect of product and process development research not included in (h)	
(j) Premiums and other charges for or in respect of insurance	
(k) Management and administration fees and charges	
(l) Salaries, fees and other remuneration to officers and directors	
(m) Annuities, pensions and similar payments to or in respect of:	
(i) Officers and directors, including former officers and directors	
(ii) Persons holding more than five percent of the total number of issued shares of the corporation or of the total number of issued shares of any class other as reported under (i) above	
(n) Fees and charges for professional services:	
(i) Engineering services	
(ii) Architectural services	
(iii) Legal services	
(iv) Accounting services	
(v) Auditing services	
(o) Consulting fees and charges, not included in any other item in this statement	

Return of **LABOUR UNIONS**
required under Part II of the
CORPORATIONS AND LABOUR UNIONS RETURNS ACT

(Chap. 26. of the Statutes of Canada, 1962)

to the Dominion Statistician, Ottawa, Canada

1. Name of Union	2. (a) Postal address of headquarters of the union Street & No. _____ City & Prov. or State _____ Country _____
3. Affiliation (if any)	(b) In the case of a union having its headquarters situated outside Canada, give the postal address of its principal office in Canada, or place to which communications for the purposes of the Act may be directed. Street & No. _____ City & Prov. or State _____ Country _____
4. Reporting period covered by this return day month year day month year begins _____ ends _____	Street & No. _____ City & Prov. or State _____ Country _____
5. As of the last day of the reporting period: (a) Number of local unions or branches of the union in Canada No _____ (b) Total membership of the union in Canada No _____	
6. Constitution of the union (Attach a copy of the text of the constitution, as of the last day of the reporting period, to each copy of the return) Text attached: <input type="checkbox"/> Note changes in the constitution since the previous reporting period page nos _____ paragraph nos OR - There has been no change in the constitution since the previous return was filed. <input type="checkbox"/>	
7. Section A of this return includes the following additional forms (in duplicate): Form A-2 "Officers of the union" completed form comprises _____ pages Form A-3 "Officers and Employees of the union resident in Canada" completed form comprises _____ pages Form A-4 "Officers and membership of local unions or branches in Canada" completed form comprises _____ pages Form A-5 "Collective Agreements in Canada" completed form comprises _____ pages Form A-6 "Statement of Local Union under Trusteeship in Canada" completed form comprises _____ pages	

CERTIFICATION OF THIS RETURN

This return is to be certified either:

- (a) by the President or a Vice-President and the Secretary or Treasurer of the union,
or
- (b) by any one of the foregoing officers and any member of the executive board of the union.

WE { _____ (please print) _____ certify that all forms and other documents included in Sections A and B of this return have been examined by us and are true, correct and complete.
_____ (please print)

Date _____ Signature _____ Title _____
Signature _____ Title _____

OFFICERS OF THE UNION

as of _____ 19_____
(last day of reporting period)

"Officer" means any constitutional officer, any person authorized to perform the functions of president, vice-president, secretary or treasurer, or other executive functions in a union, and any member of its executive board or similar governing body.

Name	Position	Postal Address

OFFICERS AND
EMPLOYEES OF THE UNION
RESIDENT IN CANADA

as of _____ 19_____
(last day of reporting period)

Exclude employees performing primarily clerical or stenographic duties.

The column headed "Manner in which elected or appointed" may be completed by entering the applicable code (with explanation in the case of either code 3 or code 6).

List of codes	
1. Elected by delegates at a general union convention.	4. Appointed by the President of the Union.
2. Elected in referendum vote of full union membership.	5. Appointed by the Executive Board, Executive Committee or Board of Directors of the union.
3. Elected in some other manner (explain how elected).	6. Appointed in some other manner (explain how appointment was made).

Name and position	Postal address	Nationality or Citizenship	Manner in which elected or appointed

OFFICERS AND MEMBERSHIP OF LOCAL UNIONS OR BRANCHES
IN CANADA

as of _____ 19____
(last day of reporting period)

"Officer" means any local or branch officer as set out in the union constitution, or any person authorized to perform the functions of president, vice-president, secretary or treasurer, or other executive functions, in the local union or branch.

Use a separate page for information on each local or branch of the union. Additional pages of this form are available on request. If using your own stationery, please use paper the same size as this form and identify each page "Section A, Form 4".

Name, number and address of local union or branch	Membership of local union or branch		
	Total	Male	Female

Name and position of each officer of local union or branch	Postal address of each officer

COLLECTIVE AGREEMENTS IN CANADA

as of _____ 19_____
(last day of reporting period)

List the name and address of each employer or association of employers resident in Canada with which the union had a collective agreement as of the last day of the reporting period. Include only collective agreements signed, co-signed, or approved and endorsed, by the parent union or its international, national or district representative(s). Do not include agreements made exclusively between the locals or branches of the union and employers.

If space insufficient, please use additional sheets of the same size as this form, and identify each page "Section A, Form 5".

STATEMENT OF LOCAL UNIONS UNDER TRUSTEESHIP IN CANADA

as of _____ 19 _____
(last day of reporting period)

1. This form is to be completed for each return.
 2. If a local union or branch has been placed under trusteeship since the end of the previous fiscal period reported, state the following particulars:
 - (a) The name of local union or branch;
 - (b) the date trusteeship was imposed; and
 - (c) the reasons for imposing the trusteeship.
 3. State the status of trusteeships reported at the end of the previous fiscal period:
 - (a) trusteeship abolished - name of local union or branch; and
- date removed from trusteeship.
 - (b) no change in trusteeship - name of local union or branch.
- (no change).
 4. If there are no local unions or branches under trusteeship on the reporting date and no trusteeships were reported at the end of the previous fiscal period, fill in the date in the space provided and complete the return by stating "NO LOCALS UNDER TRUSTEESHIP".
-

Return of **LABOUR UNIONS**
required under Part II of the

Section Form
B - 1

CORPORATIONS AND LABOUR UNIONS RETURNS ACT

(Chap. 26 of the Statutes of Canada, 1962)
to the Dominion Statistician, Ottawa, Canada
BALANCE SHEET

OF _____
(name of union)

made up as of _____ 19 _____
(Date of last day of reporting period)

Include in item 3. (g) all investments (except land, buildings and equipment held for investment purposes) that are not covered by other items in question 3. In question 5, include all non-investment assets not provided for in other questions. If the amount recorded for either item 3. (g) or question 5. is large, please indicate the nature of the main components.
An auditor's report is required covering the information provided on this form and on form B-2.

Assets of the Union		\$
1. Cash on hand and on deposit:		
(a) In Canadian currency.....		
(b) In other currencies.....		
2. Accounts receivable.....		
3. Investments and advances		
(a) Direct and guaranteed debt of the Government of Canada		
(b) Direct and guaranteed debt of Canadian provinces and municipalities		
(c) Bonds and debentures issued by corporations resident in Canada		
(d) Stocks issued by corporations resident in Canada.....		
(e) Direct and guaranteed debt of governments, and bonds, debentures and stocks, other than those referred to in (a) to (d).....		
(f) Mortgages.....		
(g) All other investments and advances		
4. Land, buildings and equipment (net of depreciation)		
5. Other assets		
6. TOTAL ASSETS (sum of 1 to 5).....		
Liabilities of the Union		
7. Accounts payable.....		
8. Loans payable.....		
9. Mortgages payable		
10. Other liabilities		
11. TOTAL LIABILITIES (sum of 7 to 10).....		
12. Net worth of the union.....		
13. TOTAL LIABILITIES AND NET WORTH (sum of 11 and 12).....		

STATEMENT OF INCOME AND EXPENDITURE

OF _____
(name of union)
for the reporting period

commencing _____ 19 ____
(date of first day of reporting period)

and ending _____ 19 ____
(date of last day of reporting period)

An auditor's report is required covering information provided on this form and on form B-1.

Income of the Union		\$
1. Net dues and assessments ¹ :		
(a) from persons resident in Canada .....	.....	.....
(b) from all other persons .....	.....	.....
2. Interest.....	.....	.....
3. Dividends.....	.....	.....
4. Rents .....	.....	.....
5. Other income .....	.....	.....
6. TOTAL INCOME (sum of 1 to 5) .....	.....	.....
Expenditure of the Union		
7. Gross salaries, wages and other remuneration ² :		
(a) of officers and employees resident in Canada .....	.....	.....
(b) of all other officers and employees .....	.....	.....
8. Office and administrative expenditure.....	.....	.....
9. Professional fees and expenses.....	.....	.....
10. Strike benefit expenditure:		
(a) to members resident in Canada and locals and branches in Canada.....	.....	.....
(b) to all others.....	.....	.....
11. Pension and welfare benefits paid by the union:		
(a) to beneficiaries resident in Canada.....	.....	.....
(b) to all other beneficiaries.....	.....	.....
12. Union contributions to pension and welfare plans administered by entities separate from the union.....	.....	.....
13. Depreciation on fixed assets .....	.....	.....
14. Other expenditure .....	.....	.....
15. TOTAL EXPENDITURE (sum of 7 to 14).....	.....	.....
16. NET INCOME OF THE UNION (6 minus 15) .....	.....	.....

¹ "Net dues and assessments" means amounts received or receivable from members of the union (including all persons paying dues or amounts in lieu thereof whether or not they are members of any local or branch of the union) directly or indirectly on account of initiation fees, dues per capita, assessments, fines and work permits, but does not include any amounts received or receivable for transmission to locals or branches of the union as per capita refunds, or to pension and welfare plans administered by entities separate from the union as members' contributions to such pension and welfare plans.

² "Gross salaries, wages and other remuneration" of officers and employees means all amounts (including gratuities) paid or payable by the union to such persons that are included in their income from office or employment under definitions used for income tax purposes, except amounts covered under questions 11 and 12 (pension and welfare benefit expenditure). Include all personal and living allowances, except reasonable allowances for travel on union business, whether paid in cash or in kind.

DUES AND ASSESSMENTS

_____ name of union

from members resident in Canada¹

for the reporting period

commencing _____ 19____
(date of first day of reporting period)

and ending _____ 19____
(date of last day of reporting period)

This information is required only of unions with headquarters situated outside Canada. It need not be covered by the auditor's report.

Show separately total amounts paid or credited to the union in the reporting period by, on behalf of or in respect of members resident in Canada as or on account of each of the items listed.

	\$
1. Initiation fees	
2. Members dues per capita	
3. Health and welfare assessments	
4. Death benefit assessments	
5. Strike benefit assessments	
6. Fines	
7. Work permits	
8. TOTAL DUES AND ASSESSMENTS from members resident in Canada (sum of 1 to 7).....	

¹ Including all persons paying dues or amounts in lieu thereof, whether, or not they are members of any local or branch of the union.

10 - 11 ELIZABETH II.

CHAP. 26

An Act to provide for the Reporting of Financial and other Statistics relating to the Affairs of Corporations and Labour Unions carrying on Activities in Canada.

[Assented to 18th April, 1962.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as the *Corporations and Labour Unions Returns Act*. Short title

INTERPRETATION.

2. (1) In this Act, Definitions.
- (a) "Minister" means the Minister of Trade and Commerce; "Minister."
 - (b) "reporting period" in relation to a corporation, means a fiscal period of the corporation as defined in the *Income Tax Act* and, in relation to a union, means a fiscal period of the union, which fiscal period of the union shall be deemed, for the purposes of this Act, to end not later than twelve months after its commencement unless extended with the concurrence of the Minister; and "Reporting period."
 - (c) "union" or "labour union" means any organization of employees formed for the purpose of regulating relations between employers and employees. "Union" or "labour union."

(2) A reference in this Act to a person resident in Canada includes a person who was at the relevant time ordinarily resident in Canada, and in determining the residence of a person for the purposes of this Act the provisions of the *Income Tax Act* applicable to any such determination for the purposes of that Act are applicable *mutatis mutandis*. Residence.

PART I.
CORPORATIONS.

APPLICATION.

Application
of Part I.

3. This Part applies to every corporation authorized under a law of Canada or a province to carry on business within Canada, except

- (a) a corporation to which Part II applies, and
- (b) a corporation described in the Schedule.

RETURNS.

Return to be
filed with
Dominion
Statistician.

4. Every corporation to which this Part applies shall, for each reporting period of the corporation commencing with the reporting period, if any, coinciding with or ending in 1962, file with the Dominion Statistician, not later than six months after the coming into force of this Act or the end of that reporting period, whichever is later, a return in two sections, separately marked and identified as "Section A" and "Section B", respectively, and comprising the following:

Section A.

- (a) Section A, comprising a statement, in duplicate, specifying the following particulars:
 - (i) the corporate name of the corporation,
 - (ii) the address of the head office of the corporation and, in the case of a corporation not resident in Canada, the address of its principal place of business in Canada or place to which communications for purposes of this Part may be directed,
 - (iii) the manner in which the corporation was incorporated, and the date and place of its incorporation,
 - (iv) the amount of the authorized share capital of the corporation, the number of shares of each class into which it is divided and a description of the voting rights attaching to each such class,
 - (v) the number of issued shares of each class into which the authorized share capital of the corporation is divided, and, in relation to each such class,
 - (A) the number of shares of that class held by persons having addresses as shown in the relevant records that the corporation is required to keep under the law of the place of its incorporation (hereinafter referred to as "addresses of record") in Canada, by

persons having addresses of record elsewhere than in Canada and by persons not having addresses of record, respectively, and

- (B) the number of persons having addresses of record elsewhere than in Canada or not having addresses of record who, according to the records of the corporation referred to in clause (A), held more than five per cent each of the total number of issued shares of that class, and the number of shares of that class held by each such person,
- (vi) particulars as described in subparagraphs (i) and (ii) in respect of each body corporate holding ten per cent or more of the total number of issued shares of the corporation or of the total number of issued shares thereof of any class, and the number of shares of each class held by any such body corporate,
- (vii) particulars as described in subparagraphs (i), (ii) and (iii) in respect of each body corporate authorized under a law of Canada or a province to carry on business within Canada, more than fifty per cent of the total number of whose issued shares of any class are held by the corporation,
- (viii) the total amount of debentures of the corporation issued and outstanding and the total amount of each class of such debentures,
- (ix) except in the case of a corporation incorporated by or under an Act or instrument by the terms of which any invitation to the public to subscribe for its shares and debentures was prohibited, the total number of shares of the corporation of each class and the total amount of debentures of the corporation of each class that have been offered in Canada for public subscription during a period of five years ending on the last day of the reporting period,
- (x) the name and address of each director of the corporation, and the nationality or citizenship of each individual who is a director of the corporation, and
- (xi) the name, address and nationality or citizenship of each officer of the corporation resident in Canada, and the position in the corporation held by each such officer; and
- (b) Section B, comprising:
 - (i) a financial statement for the reporting period, consisting of

Section B.

- (A) a balance sheet showing the assets and liabilities of the corporation, made up as of the last day of the reporting period,
 - (B) a statement of income and expenditure for the reporting period, and
 - (C) a statement of surplus, made up as of the last day of the reporting period,
in such form and containing such particulars and other information relating to the financial position of the corporation as may be prescribed by the regulations,
- (ii) such statements, other than as described in subparagraph (i), relating to the financial position of the corporation for the reporting period as are required by the by-laws of the corporation, or by the terms of the Act or instrument by or under which the corporation was incorporated, to be laid or placed before any annual meeting of shareholders of the corporation held before the day on which the return required by this Part for that reporting period is filed by the corporation with the Dominion Statistician, and
- (iii) except in the case of a corporation that was not at any time in the reporting period resident in Canada, a statement showing separately total amounts paid or credited by the corporation in the reporting period to persons not resident in Canada, as or on account of each of the following, namely:
- (A) dividends,
 - (B) interest, classified according to the kinds of obligations on which and currencies in which such interest was payable,
 - (C) rent on real property in Canada,
 - (D) rent on equipment used in connection with the business carried on by the corporation in Canada,
 - (E) royalties and similar payments, showing separately payments on or in respect of each of the following, namely:
 1. copyrights,
 2. patents of invention,
 3. industrial designs, and
 4. trade marks and trade names,
 - (F) payments for production, distribution and sales franchises and similar rights, classified according to the territorial areas within which such franchises or rights are or may be exercised,

- (G) payments for advertising and sales promotion, including institutional advertising and promotion of goodwill.
- (H) payments for or in respect of scientific research, including facilities and equipment for scientific research,
- (I) payments for or in respect of product and process development research, not included under clause (H),
- (J) premiums and other charges for or in respect of insurance,
- (K) management and administration fees and charges,
- (L) salaries, fees and other remuneration to officers and directors,
- (M) annuities, pensions and similar payments to or in respect of
 1. officers and directors including former officers and directors, and
 2. persons holding more than five per cent each of the total number of issued shares of the corporation or of the total number of issued shares thereof of any class,
respectively,
- (N) fees and charges for professional services, showing separately fees and charges for each of the following services, namely:
 1. engineering,
 2. architectural,
 3. legal,
 4. accounting, and
 5. auditing, and
- (O) consulting fees and charges, not included under any other clause of this subparagraph.

5. (1) In the statement in duplicate comprised in Section A of a return required by this Part to be filed with the Dominion Statistician, the particulars described in subparagraphs (iv) to (xi) (other than subparagraph (ix)) of paragraph (a) of section 4 shall be specified therein as of the last day of the reporting period for which the return is filed, except that where a corporation has filed a return for a reporting period specifying the particulars described in any such subparagraph as of the last day of that reporting period, the corporation is not bound, in filing a return for

Relieving
provision.

a subsequent reporting period, to specify the same particulars in the absence of any change therein as of the last day of that subsequent period.

Signature and verification of statements.

(2) Each statement in duplicate and other statement comprised in a return required by this Part to be filed with the Dominion Statistician shall be certified by the president or a vice-president of the corporation and by the secretary or treasurer thereof, or by any of such officers and by a director of the corporation, as having been examined by them and as being true, correct and complete.

Auditor's report.

(3) Each statement comprised in Section B of a return required by this Part to be filed with the Dominion Statistician (other than the statement described in subparagraph (iii) of paragraph (b) of section 4) shall be accompanied by an auditor's report thereon signed by the auditor by whom the report was made.

ENFORCEMENT.

Offence.

6. (1) Every corporation that fails to file with the Dominion Statistician a return for a reporting period as and when required by this Part is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars for each day of such default.

Officers, etc. of corporation guilty of offence.

(2) Where a corporation is guilty of an offence under this section, every officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the offence is a party to and guilty of the offence and is liable on summary conviction to the fine provided by subsection (1) for the offence or to imprisonment for a term not exceeding three months, or to both such fine and imprisonment, whether or not the corporation has been prosecuted or convicted therefor.

Demand by registered letter to officer, etc. of corporation in Canada.

7. Where a corporation has failed to file with the Dominion Statistician a return for a reporting period as and when required by this Part, the Minister may, by demand made by registered letter to any officer, director or agent of the corporation in Canada, require that person to file with the Dominion Statistician, within such reasonable time as is stipulated in the registered letter, the return required by this Part on behalf of the corporation, and any such person who fails to comply with any demand so made to him is guilty of an offence and is liable on summary conviction to the punishment provided by subsection (2) of section 6 for an offence under that section, whether or not the corporation or any other person has been prosecuted or convicted therefor.

PART II.

LABOUR UNIONS.

APPLICATION.

8. This Part applies to every labour union carrying on activities as such in Canada and having a local union or branch in Canada, except a labour union that, on the last day of the reporting period of the union in respect of which the description of such union is relevant, had fewer than one hundred members resident in Canada.

Application
of Part II.

RETURNS.

9. Every labour union to which this Part applies shall, for each reporting period of the union, commencing with the reporting period, if any, coinciding with or ending in 1962, file with the Dominion Statistician, not later than six months after the coming into force of this Act or the end of that reporting period, whichever is later, a return in two sections, separately marked and identified as "Section A" and "Section B", respectively, and comprising the following:

Return to
be filed with
Dominion
Statistician.

- (a) Section A, comprising a statement, in duplicate, specifying the following particulars:
- (i) the name of the union,
 - (ii) the address of the headquarters of the union and, in the case of a union having its headquarters situated outside Canada, the address of its principal office in Canada or place to which communications for the purposes of this Part may be directed,
 - (iii) the provisions of the constitution of the union,
 - (iv) the name and address of each officer of the union and the position in the union held by each such officer,
 - (v) the name, address and nationality or citizenship of each officer and employee of the union resident in Canada (other than a person performing primarily clerical or stenographic duties), the position in the union held by each such officer and employee and the manner in which he was elected or appointed,
 - (vi) the name and address of each local union or branch of the union in Canada, the name and address of each officer of any such local union or branch, and the number of male members and the number of female members of any such local union or branch,

Section A.

- (vii) the name of each local union or branch of the union in Canada under a trusteeship imposed by the union, the date such trusteeship was imposed and the reasons therefor, and
- (viii) the name and address of each employer, or association of employers, resident in Canada with which the union has a collective agreement; and

Section B.

(b) Section B, comprising:

- (i) a financial statement for the reporting period, consisting of
 - (A) a balance sheet showing the assets and liabilities of the union, made up as of the last day of the reporting period, and
 - (B) a statement of income and expenditure for the reporting period.
 in such form and containing such particulars and other information relating to the financial position of the union as may be prescribed by the regulations, and
- (ii) in the case of a union having its headquarters situated outside Canada, a statement showing separately total amounts paid or credited to the union in the reporting period by, on behalf of or in respect of members resident in Canada as or on account of each of the following, namely:
 - (A) initiation fees,
 - (B) members dues per capita,
 - (C) health and welfare assessments,
 - (D) death benefit assessments,
 - (E) strike benefit assessments,
 - (F) fines, and
 - (G) work permits.

Relieving provision.

10. (1) In the statement in duplicate comprised in Section A of a return required by this Part to be filed with the Dominion Statistician, the particulars described in subparagraphs (iii) to (viii) of paragraph (a) of section 9 shall be specified therein as of the last day of the reporting period for which the return is filed, except that where a union has filed a return for a reporting period specifying the particulars described in any such subparagraph as of the last day of that reporting period, the union is not bound, in filing a return for a subsequent reporting period, to specify the same particulars in the absence of any change therein as of the last day of that subsequent period.

Signature and verification of statements.

(2) Each statement in duplicate and other statement comprised in a return required by this Part to be filed with the Dominion Statistician shall be certified by the president or a vice-president of the union and by the secretary

or treasurer thereof, or by any of such officers and by any member of the executive board of the union, as having been examined by them and as being true, correct and complete.

(3) Each statement comprised in Section B of a return required by this Part to be filed with the Dominion Statistician (other than the statement described in subparagraph (ii) of paragraph (b) of section 9) shall be accompanied by an auditor's report thereon signed by the auditor by whom the report was made.

Auditor's report.

ENFORCEMENT.

11. (1) Every union that fails to file with the Dominion Statistician a return for a reporting period as and when required by this Part is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars for each day of such default.

Offence.

(2) A prosecution for an offence under this section may be brought against a union in the name of the union, and for the purposes of any such prosecution a union shall be deemed to be a person and any act or thing done or omitted to be done by an officer or agent of the union acting within the scope of his authority to act on behalf thereof shall be deemed to be an act or thing done or omitted to be done by the union.

Prosecution of union.

(3) Where a union is guilty of an offence under this section, every officer, member of the executive board or agent of the union who directed, authorized, assented to, acquiesced in or participated in the offence is a party to and guilty of the offence and is liable on summary conviction to the fine provided by subsection (1) for the offence or to imprisonment for a term not exceeding three months, or to both such fine and imprisonment, whether or not the union has been prosecuted or convicted therefor.

Officers, etc. of union guilty of offence.

12. Where a union has failed to file with the Dominion Statistician a return for a reporting period as and when required by this Part, the Minister may, by demand made by registered letter to the senior executive officer or representative of the union in Canada or any officer or agent of a local union or branch of the union in Canada, require that person to file with the Dominion Statistician, within such reasonable time as is stipulated in the registered letter, the return required by this Part on behalf of the union, and any such person who fails to comply with any demand so made to him is guilty of an offence and is liable on summary conviction to the punishment provided by subsection (3) of section 11 for an offence under that section, whether or not the union or any other person has been prosecuted or convicted therefor.

Demand by registered letter to officer, etc. of union in Canada.

PART III.

GENERAL.

Information available for inspection; fee for inspection.

13. One duplicate of the statement comprised in Section A of each return filed by a corporation as required by Part I shall be kept on record in an office of the Department of the Secretary of State designated by the Secretary of State for the purpose, and one duplicate of the statement comprised in Section A of each return filed by a union as required by Part II shall be kept on record in an office of the Department of Labour designated by the Minister of Labour for the purpose, and such duplicates shall be made available for inspection in those respective offices by any person, upon application at any reasonable time and upon payment of such fee, not exceeding one dollar in respect of any one corporation or union, as may be prescribed by the regulations.

Privileged information; prohibition against communication.

14. (1) Except as provided in this section, all information contained in any statement comprised in Section B of a return filed by a corporation or a union as required by this Act is privileged, and no official or authorized person shall, knowingly,

(a) communicate or allow to be communicated to any person any such information (hereinafter in this section referred to as "privileged information") obtained under this Act, or

(b) allow any person to inspect or have access to any statement or other writing containing any privileged information obtained under this Act.

Idem.

(2) Notwithstanding any other Act or law, no official or authorized person shall be required, in connection with any legal proceedings,

(a) to give evidence relating to any privileged information obtained under this Act, or

(b) to produce any statement or other writing containing any privileged information obtained under this Act.

Idem.

(3) Subsections (1) and (2) do not apply in respect of proceedings relating to the administration or enforcement of this Act.

Exception re employees of Dominion Bureau of Statistics.

(4) An official who is an officer or other person employed in the execution of any duty under the *Statistics Act* or any regulation thereunder may

(a) communicate or allow to be communicated to any other such official any privileged information obtained under this Act, and

(b) allow any other such official to inspect or have access to any statement or other writing containing any privileged information obtained under this Act.

(5) Any official or authorized person may, for any purpose relating to the determination of policy in connection with the formulation of any law of Canada or the ascertainment of any matter necessarily incidental thereto,

Exception re other persons for purpose stated.

(a) communicate or allow to be communicated to any other such person any privileged information obtained under this Act, and

(b) allow any other such person to inspect or have access to any statement or other writing containing any privileged information obtained under this Act.

(6) Notwithstanding anything in this section, in no case shall any privileged information obtained under this Act be communicated to any person for the purpose of facilitating the institution or furtherance of any proceedings brought or taken or that may be brought or taken under any law of Canada other than this Act.

Use of information.

(7) Every person who, being an official or authorized person, contravenes any provision of this section is guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars or imprisonment for a term not exceeding three months, or to both such fine and imprisonment.

Offence.

(8) In this section

Definitions.

(a) "official" means any person employed in, or occupying a position of responsibility in, the service of Her Majesty, and includes any person formerly so employed or formerly occupying such a position, and

"Official."

(b) "authorized person" means any person engaged or employed, or formerly engaged or employed, by or on behalf of Her Majesty for any purpose relating to the administration or enforcement of this Act.

"Authorized person."

15. In any prosecution for an offence under Part I or II, a certificate purporting to be signed by the Dominion Statistician or any person authorized by him in writing in that behalf that a return was not filed with the Dominion Statistician by any corporation, union or person as and when required by that Part is admissible in evidence and in the absence of any evidence to the contrary is proof of the statements contained therein.

Certificate as evidence.

16. (1) The Minister shall, as soon as possible after the end of each year, cause to be prepared a report containing a statistical summary and analysis of information obtained under this Act, contained in returns filed by corporations and unions for reporting periods coinciding with or ending in that year, and shall cause such report to be laid before Parliament forthwith upon its completion,

Annual report.

if Parliament is then sitting, or if Parliament is not then sitting, on any of the first fifteen days next thereafter that Parliament is sitting.

How shown.

(2) In any report described in subsection (1) the statistical summary and analysis contained therein shall be so presented or shown as not to disclose particulars of, or identify or permit identification of the source of, information contained in any statement comprised in Section B of a return filed by a corporation or union as required by this Act.

Regulations.

17. The Governor in Council may make regulations for carrying into effect the purposes and provisions of this Act.

Coming into force.

18. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

SCHEDULE.

1. A bank to which the *Bank Act* or the *Quebec Savings Banks Act* applies.
2. An insurance company or a fraternal benefit society that is registered under the *Canadian and British Insurance Companies Act* or the *Foreign Insurance Companies Act*.
3. A trust company that is licensed under the *Trust Companies Act*.
4. A loan company that is licensed under the *Loan Companies Act*.
5. A corporation that is licensed under the *Small Loans Act*.
6. A co-operative credit society that has been granted a certificate under the *Co-operative Credit Associations Act*.
7. A corporation that is an agent of Her Majesty in right of Canada or a province or is named in Schedule D to the *Financial Administration Act*.
8. A municipality in Canada or a municipal or other public body performing a function of government in Canada.
9. A corporation not less than ninety per cent of the shares or capital of which are owned by Her Majesty in right of Canada or a province or by a municipality in Canada.
10. A corporation that is an agent of the government of a country other than Canada.
11. A corporation not less than ninety per cent of the shares or capital of which are owned by the government of a country other than Canada.
12. A corporation having as its object the furtherance of any religious or other charitable purpose, no part of the income of which is payable to or otherwise available for the personal gain or benefit of any proprietor, member or shareholder thereof.
13. A corporation that is licensed under the *Radio Act* to establish a broadcasting station.
14. A transcontinental air carrier that has been designated by the Air Transport Board for financial and other reporting purposes as a Group One air carrier.
15. A railway, telegraph, telephone or express company or a carrier by water in respect of which returns are made to the Board of Transport Commissioners for Canada in pursuance of any of the provisions of sections 384 to 389 of the *Railway Act*.

16. Any corporation, for any reporting period of the corporation in respect of which it can be established that

- (a) the gross revenue of the corporation for that reporting period from the business carried on by it in Canada, determined as prescribed by the regulations, did not exceed five hundred thousand dollars, and
- (b) the assets in Canada of the corporation as of the last day of that reporting period, determined as prescribed by the regulation, did not exceed two hundred and fifty thousand dollars,

except any such corporation that is one of two or more corporations that, by reason of inter-relationship of management, ownership or financial affairs, are designated by the Minister to be related corporations and that would not, if considered as a single corporation, qualify as a corporation described in this item.

17. Any other corporation of a class prescribed by the regulations to be a class of corporations the filing of returns in respect of which is not essential to the securing of effective compliance with Part I.

ROGER DUHAMEL, F.R.S.C.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1962

SOR/63-9

CORPORATIONS AND LABOUR UNIONS RETURNS ACT

Corporations and Labour Unions Returns Regulations

P.C. 1962-1837

AT THE GOVERNMENT HOUSE AT OTTAWA

FRIDAY, the 21st day of DECEMBER, 1962.

PRESENT:

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL

His Excellency the Governor General in Council, on the recommendation of the Minister of Trade and Commerce, pursuant to section 17 of the Corporations and Labour Unions Returns Act, is pleased hereby to make the annexed Regulations respecting the Reporting of Financial and other Statistics relating to the Affairs of Corporations and Labour Unions Carrying on Activities in Canada.

REGULATIONS RESPECTING THE REPORTING OF FINANCIAL AND
OTHER STATISTICS RELATING TO THE AFFAIRS OF CORPORATIONS
AND LABOUR UNIONS CARRYING ON ACTIVITIES IN CANADA

Short Title

1. These Regulations may be cited as the *Corporations and Labour Unions Returns Regulations*.

Definition

2. In these Regulations, "Act" means the *Corporations and Labour Unions Returns Act*.

Financial Statements of Corporations and Unions

3. (1) For the purpose of subparagraph (i) of paragraph (b) of section 4 of the Act, the financial statement for a reporting period of a corporation shall consist of

- (a) a balance sheet showing the assets and liabilities of the corporation, made up as of the last day of the reporting period;
- (b) a statement of income and expenditure for the reporting period; and
- (c) a statement of surplus, made up as of the last day of the reporting period,

set out in the same form and containing the same particulars and other information as the financial statements that are required to be attached to the T2 form required to be filed by the corporation for that period in accordance with the provisions of the *Income Tax Act*, or that would be so required to be attached if the corporation were required to file a T2 form for that period in accordance with the provisions of the *Income Tax Act*.

(2) There shall be attached to the financial statement referred to in subsection (1) for a reporting period of a corporation statements or lists showing in detail the following:

- (a) reconciliation of net income per financial statements with taxable income;
- (b) continuity of fixed assets and computations of capital cost allowances claimed;
- (c) dividends received, indicating whether taxable or non-taxable; and
- (d) cost of sales,

set out in the same form and containing the same particulars and other information as schedules or lists that are required to be attached to the T2 form required to be filed by the corporation for that period in accordance with the provisions of the *Income Tax Act*, or that would be so required to be attached if the corporation were required to file a T2 form for that period in accordance with the provisions of the *Income Tax Act*.

4. For the purpose of subparagraph (i) of paragraph (b) of section 9 of the Act, the financial statement for a reporting period of a union shall consist of

- (a) a balance sheet showing the assets and liabilities of the union, made up as of the last day of the reporting period, set out in the form prescribed in Schedule A; and
- (b) a statement of income and expenditure for the reporting period, set out in the form prescribed in section 2 of Schedule B.

Fees

5. The fee payable for inspection by any person pursuant to section 13 of the Act of

- (a) the duplicates of the statements comprised in section A of all returns filed by a corporation as required by Part I of the Act; or
- (b) the duplicates of the statements comprised in section A of all returns filed by a union as required by Part II of the Act,

is as follows:

- (c) in respect of any number of such corporations or unions not exceeding ten, one dollar in respect of each one;
- (d) in respect of any number thereof exceeding ten but not exceeding twenty, ten dollars plus, in respect of each one thereof exceeding ten, fifty cents; and
- (e) in respect of any number thereof exceeding twenty, fifteen dollars plus, in respect of each one exceeding twenty, ten cents.

Gross Revenue and Assets

6. For the purpose of paragraph (a) of Item 16 of the Schedule to the Act, the gross revenue of a corporation for a reporting period from the business carried on by it in Canada means the aggregate of all amounts received in that period or receivable in that period (depending on the method regularly followed by the corporation in computing its profit) attributable to the business carried on by it in Canada, otherwise than as or on account of capital.

7. (1) For the purpose of paragraph (b) of Item 16 of the Schedule to the Act, the assets in Canada of a corporation as of the last day of a reporting period means,

- (a) in the case of a corporation resident in Canada at any time in the reporting period, the amount at which the assets of the corporation are included in a balance sheet of the corporation made up as of the last day of the reporting period in accordance with generally accepted accounting principles (all relevant assets to be shown after deduction of applicable reserves for depreciation and doubtful accounts); and
- (b) in the case of any other corporation, the amount at which the assets of the corporation that
 - (i) were situated in Canada on the last day of the reporting period, and
 - (ii) were used in the reporting period primarily for the purpose of the business carried on by the corporation in Canadaare included in a balance sheet of the corporation made up as of the last day of the reporting period in accordance with generally

accepted accounting principles (all relevant assets to be shown after deduction of applicable reserves for depreciation and doubtful accounts).

(2) For the purposes of subparagraph (ii) of paragraph (b) of subsection (1), where the business carried on by a corporation in a reporting period was carried on partly in Canada and partly outside of Canada, the business carried on by the corporation in Canada in the reporting period means that part of the business carried on by it that was carried on in Canada.

Exempt Corporations

8. Pursuant to item 17 of the Schedule to the Act, each of the following classes of corporations are hereby prescribed to be a class of corporation the filing of returns in respect of which is not essential for the securing of effective compliance with Part I of the Act:

- (a) a corporation, without share capital, having as its primary object the furthering of any national, patriotic, philanthropic, medical, educational, scientific, artistic, social, fraternal, sporting or athletic purpose, no part of the income of which is payable to or otherwise available for the personal gain or benefit of any proprietor, member or shareholder thereof; and
- (b) any corporation for a reporting period in respect of which it can be established that all the information required to be filed by the corporation under Part I of the Act has been submitted to a department or agency of the Government of Canada and may be used in the same manner and is available for the same purpose as if the information had been filed under the Act.

Schedule A

BALANCE SHEET OF THE UNION

made up as of
(date of last day of reporting period)

Assets of the Union

1. Cash on hand and on deposit:	\$
(a) In Canadian currency	.....
(b) In other currencies	.....
2. Accounts receivable	.....
3. Investments and advances	.....
(a) Direct and guaranteed debt of the Government of Canada	.....
(b) Direct and guaranteed debt of Canadian provinces and municipalities	.....
(c) Bonds and debentures issued by corporations resident in Canada	.....
(d) Stocks issued by corporations resident in Canada	.....
(e) Direct and guaranteed debt of governments, and bonds, debentures and stocks, other than those referred to in (a) to (d)	.....
(f) Mortgages	.....
(g) All other investments and advances	.....
4. Land, buildings and equipment (net of depreciation)	.....
5. Other assets	.....
6. TOTAL ASSETS (sum of items 1 to 5)	.....

Liabilities of the Union

7. Accounts payable	.....
8. Loans payable	.....
9. Mortgages payable	.....
10. Other liabilities	.....
11. TOTAL LIABILITIES (sum of items 7 to 10)	.....
12. Net worth of the union	.....
13. TOTAL LIABILITIES AND NET WORTH (sum of items 11 and 12)	.....

Schedule B

1. In this Schedule "net dues and assessments" means amounts received or receivable from members of the union (including all persons paying dues or amounts in lieu thereof whether or not they are members of any local or branch of the union) directly or indirectly on account of the following:

- (a) initiation fees,
- (b) dues per capita, and
- (c) assessments, fines and work permits,

but does not include any amounts received or receivable for transmission

- (d) to locals or branches of the union as per capita refunds, or
- (e) to pension or welfare plans administered by entities separate from the union as members' contributions to such pension and welfare plans.

2. STATEMENT OF INCOME AND EXPENDITURE OF THE UNION

for the reporting period commencing
(date of first day of reporting period)

and ending
(date of last day of reporting period)

Income of the Union

1. Net dues and assessments	\$
(a) from persons resident in Canada	.....
(b) from all other persons	.....
2. Interest	.....
3. Dividends	.....
4. Rents	.....
5. Other income	.....
6. TOTAL INCOME (sum of items 1 to 5)	.....

Expenditure of the Union

7. Gross salaries, wages and other remuneration	
(a) of officers and employees resident in Canada	.....
(b) of all other officers and employees	.....
8. Office and administrative expenditure	.....
9. Professional fees and expenses	.....
10. Strike benefit expenditure	
(a) to members resident in Canada and locals and branches in Canada	.....
(b) to all others	.....
11. Pension and welfare benefits paid by the union	
(a) to beneficiaries resident in Canada	.....
(b) to all other beneficiaries	.....
12. Union contributions to pension and welfare plans administered by entities separate from the union	.....
13. Depreciation on fixed assets	.....
14. Other expenditure	.....
15. TOTAL EXPENDITURE (sum of items 7 to 14)
16. NET INCOME OF THE UNION (item 6 minus item 15)



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