

# DEPARTMENT OF MOUST

THE CANADIAN ENVIRONMENT

# PREPARED BY

# OTTAWA

DEPARTMENT OF INDUSTRY

THE CANADIAN ENVIRONMENT

# DOING BUSINESS IN CANADA

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### FOREWORD

While this booklet may be considered as a very brief introduction to the subject of carrying on business in Canada, it also represents the first chapter in a series of publications under the general heading of "Doing Business in Canada", prepared by the Department of Industry, Ottawa, Canada.

The topics covered in this and other chapters in the series are intended mainly as outlines of basic government legislation and regulations affecting the conduct of business in Canada. In order to maintain the accuracy and currency of the series as a whole, each chapter is presented separately under the following titles:

> Doing Business in Canada -Forms of Business Organization Canadian Customs Duties Taxation - Income, Business, Property Taxation - Sales, Excise, Commodity Labour Legislation Construction and Equipment Standards Federal Incentives to Industry Patents, Copyrights and Trade Marks Tariff Preferences for Canadian Goods Abroad

Financing Canadian Industries

# THE CANADIAN ENVIRONMENT

# Table of Contents

Carrying on Business	• • • • • • • •	A-4
Licensing and Foreign Investments	• • • • • • • • •	A-5
Incidence of Taxation	• • • • • • • • •	A-6
Incidence of Customs Duties	• • • • • • • •	A-7
Financing	• • • • • • • • •	A-8
Immigration	• • • • • • • •	A-9
Assistance Available to Industry	••••	A-10
Federal Assistance	• • • • • • • • •	A-11
Provincial Assistance	• • • • • • • • •	A-12
Municipal Assistance	• • • • • • • •	A-13
Other Sources of Assistance	•••••	A-13
Supplementary Information	•••••	A-14
Canadian Immigration Offices Overseas	Appendix	r nAn
Canadian Foreign Trade Service Abroad	Appendix	: "B"
Provincial Industrial Development Offices	Appendix	: "C"
Canadian Chartered Banks	Appendix	r "D"
Railway Industrial Development Offices	Appendix	. nEu

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A-3

### THE CANADIAN ENVIRONMENT

### CARRYING ON BUSINESS

It may generally be stated that there is no basic law in Canada expressly forbidding foreign businessmen from establishing and operating commercial ventures, nor are there decree laws of a fundamental nature restricting the activities of foreign corporations or principals. A non-resident is free to invest in any line of legal endeavour with the exception of coasting, commercial flying, certain types of commercial fishing, radio broadcasting, and certain types of professional activity.

Regulations affecting business and industry are exercised without reference to nationality. Non-resident direct investments are not subject to special treatment nor are expansions of existing, foreign-owned firms subject to control. Where specific lines of business endeavour are regulated, both foreign-owned and domestic business enterprises are equally affected.

Foreign companies carrying on business in Canada are not required to be organized under Canadian law, to maintain their principal place of business in Canada or to have Canadian citizens connected with their operations. While not required to employ Canadian personnel, foreign firms have found the employment of Canadians has provided a knowledge of the Canadian market not otherwise readily obtainable.

A foreign company is required to register or take out a licence in the province in which it "carries on business" and, usually, to record a power of attorney, empowering a resident of such province to carry out contracts and accept service of process in all suits and proceedings by or against the firm within the province. In addition, foreign companies operating in Canada are required to abide by legislation and regulations of general application, or of particular application to the type of business endeavour in which they are engaged. Regulations respecting import documentation, accounting records, business licences, etc., affect branch, subsidiary, and domestic concerns in exactly the same manner. Incorporation in Canada can be undertaken under federal or provincial legislation. If a subsidiary is incorporated federally, "head office" must be located some place in Canada, and, if incorporated provincially, "head office" must normally be located in the province of incorporation.

While there is no specific provision in Canadian law requiring foreign principals to arrange Canadian participation, certain taxation incentive measures are available to manufacturing and processing enterprises having a degree of Canadian ownership. These measures are not regulatory in nature and in no way constitute a control over foreign participation in the Canadian market. Since they are basically "incentives", an outline of these measures is contained in the "Federal Incentives to Industry" chapter from this series.

### LICENSING AND FOREIGN INVESTMENTS

Foreign capital participation has always been recognized as a beneficial factor in Canada's economic growth and industrial expansion, and the participation of foreign capital in the Canadian market through licensing arrangements between foreign and Canadian manufacturers is especially welcomed.

The federal government, in co-operation with the ten provincial governments of Canada, encourages contacts between foreign businessmen and Canadian manufacturers in order to determine if the facilities of one can be profitably used by the other. Many foreign firms are not in a position to establish their own production facilities abroad for a variety of reasons. In such circumstances it is advantageous to employ existing Canadian production and distribution facilities to ensure optimum share of this growing market. This can be achieved through a licensing agreement between two interested firms, whereby the Canadian manufacturer usually receives an exclusive licence for Canada along with technical assistance and patent protection. In some cases, the foreign firm may prefer to have its products manufactured in Canada through a manufacturing arrangement with a Canadian firm, and organize the distribution and sales in Canada through its own or separate facilities. In both cases mutual gains can result with a minimum of capital investment on the part of the foreign manufacturer.

Foreign manufacturers interested in having their products manufactured in Canada under license or other arrangement should submit their proposals to the nearest Canadian Government Trade Commissioner office or to the Department of Industry, Ottawa. Details should be provided as to the nature of the product in question, its commercial acceptability and the financial arrangement desired. The federal Department of Industry will contact Canadian manufacturers directly or provide nation-wide publicity in its New Products Bulletin. In these arrangements, patent protection in Canada is particularly important. Without a patent, Canadian manufacturers are not likely to be interested in the offer since they have no protection against others who may manufacture the article, either by copying it directly or by resorting to foreign patent literature for information needed to produce it in this country.

Canada welcomes the participation of foreign manufacturers in its market through licensing or contract arrangements with existing Canadian firms or through the establishment of new manufacturing facilities. The treatment afforded foreign direct investments in this country supports this fact. There are no restrictions on the movement of funds into or out of the country. Banks. corporations and individuals are free to deal in or hold foreign funds or to arrange payments in any currency they choose. An investor is free to liquidate his Canadian investment at any time and transfer the proceeds from Canada in whatever currency desired. During the life of the investment, profits, dividends and royalties may be remitted at will.

### INCIDENCE OF TAXATION

The application of Canadian income tax to nonresidents depends on whether or not they are considered as "carrying on business" in Canada. The definition of "carrying on business" in this country, as applied to non-resident individuals or corporations, is contained in section 139 (7) of the Income Tax Act, and accordingly profits derived from such "business" are liable to Canadian income tax. The application of Canadian income tax to non-residents is also covered in the tax agreements between Canada and several countries. Canada has signed tax agreements with the following countries: Australia, Denmark, Federal Republic of Germany, Finland, France, Ireland, Japan, Netherlands, New Zealand, Norway, Sweden, the Republic of South Africa, the United Kingdom and the United States of America. Principals of these countries are not normally subject to Canadian income tax, providing they do not have a "permanent establishment" or operate through a Canadian subsidiary.

Whether a business in Canada is in the form of an incorporated (under Canadian law) subsidiary of a foreign parent or whether it is a branch (not separately incorporated in Canada) of a foreign company, it becomes liable to registration or licensing requirements in the same manner as a domestic company, which in fact it is, and pays income tax at normal corporate rates plus withholding tax on dividends remitted to its parent.

Doing business through manufacturers' agents, distributors, or others who purchase out-right and sell in their own names would not involve liability to Canadian income tax for a foreign principal. Similarly, such operation would not require a foreign company to register under provincial law. In most cases, non-resident salesmen are not required to register under provincial law. Nevertheless, if these salesmen are principals of countries not having a tax agreement with Canada, that portion of their income earned in Canda would be subject to Canadian income tax. On the other hand, sales by foreign principals to Canadian customers made solely through correspondence is not considered to be "carrying on business" in Canada and, therefore, not subject to income tax.

Further details pertaining to taxation in Canada are contained in the chapters "Taxation - Income, Business, Property" and "Taxation - Sales, Excise, Commodity" from this series.

### INCIDENCE OF CUSTOMS DUTIES

In the process of establishing a new industry or expanding existing facilities, it is often necessary to import production machinery, materials and other articles. Such importations are subject to the regular provisions of Canadian customs legislation. No duty concessions or relief by way of drawback or refund is extended strictly on the basis that a firm is becoming established or expanding its operation in this country. However, certain tariff items permit entry of articles such as machinery and production components at preferred rates of duty, or subject to drawback of duty, when imported for specific purposes.

In addition to rates of duties applicable to imported articles, the appraised value against which duty is levied is also of primary importance. Imported materials and components for manufacturing purposes in Canada are appraised at values reflecting comparable open market values in the country of export. While no appreciable saving on valuation exists when articles are imported for mere assembly in Canada, the saving may be substantial when a reasonable Canadian material content is incorporated into the product completed in Canada.

With regard to importations of <u>used</u> machinery and equipment, these are subject to the same duty treatment as if imported in new condition, except that the duty is normally applied on a lower value than would be the case for <u>new</u> machinery. Production equipment of a personal nature imported by immigrants upon their arrival here can be permitted duty free entry.

Samples are subject to ordinary duty and taxes unless accompanying a non-resident salesman when imported on a temporary basis for use in taking orders and not for resale. The importer or salesman is required to deposit an amount equal to the duty and taxes ordinarily **payable** on the goods in question with the money being refunded upon exportation of the samples under Customs supervision within six months of importation. Samples imported for performance demonstrations must be re-exported within sixty days. Samples with commercial value that are mailed to Canada are dutiable at the same rates as commercial shipments.

Additional information on this subject is contained in the "Canadian Customs Duties" chapter from this series.

### FINANCING

Financing facilities in Canada have been developed to keep pace with the maturing industrial complex of the economy. The scope of activities of Canadian financial institutions is both varied and flexible, whether in the field of working capital financing or long-term investments. The eight chartered commercial banks in Canada are primarily in the field of short and medium-term financing for industrial and commercial purposes. Normally, bank loans are granted for working capital requirements. The role of the commercial bank is complemented by a growing number of other institutions in the financial field. Loan, insurance, trust and mortgage companies, including private institutions specially created to participate in the development of industry, are increasingly active in meeting the need for long-term loans and equity participation in new and existing industrial and commercial ventures.

While the Federal Government is not normally engaged in rendering financial assistance to new or existing industry, it is prepared to assist through the medium of loan capital where required financing is not available from other sources on reasonable terms and The Industrial Development Bank, an agency conditions. of the Federal Government, can provide financial assistance for the expansion and modernization of Canadian businesses. I.D.B. financing usually takes the form of a term loan for purposes of acquiring land and buildings or machinery and The Head Office of the Industrial Development equipment. Bank is located at 901 Victoria Square, Montreal, Quebec. Regional Offices of the Bank are maintained throughout Canada.

Most of the provincial governments of Canada have also established agencies to assist in the financing of industrial and commercial projects which are deemed beneficial to their respective economies. Financial assistance, in various forms, can be extended through these agencies for purposes of expanding existing facilities or for the establishment of a new operation.

A more comprehensive outline of financial facilities provided by government and private sources is contained in the publication "Financing Canadian Industries" available from the Department of Industry, Ottawa.

### IMMIGRATION

Under Canada's immigration laws, immigrants are accepted from all parts of the world, without regard to their race, religion or nationality. In particular, Canada welcomes permanent settlers who have the necessary know-how and capital to establish themselves in business or agriculture, provided they can meet the normal Canadian immigration requirements respecting good health, good character, etc. Appropriate application forms may be secured by writing to the Canadian Immigration Office in the country of residence as shown in Appendix "A". In countries where no Canadian Immigration Office is located, enquiries may be directed to the nearest Canadian Consular Office or to the Chief, Admissions Division, Immigration Branch, Department of Manpower and Immigration, Ottawa, Canada.

Canada also welcomes bona fide businessmen seeking to enter the country on a temporary basis to contact or transact business with Canadian businessmen. While formalities are kept to the barest possible minimum, visas may be required and here again, enquiries should be made well in advance of the proposed visit, as indicated above.

There are special procedures to be followed in connection with the entry of 'non-immigrant' workers, either as individuals or in groups. Companies proposing to operate in Canada for only a short period of time, or to engage in one project only, usually find it desirable to bring their crews or at least their key personnel The entry of these 'non-immigrant' workers with them. is subject to prior approval in all instances. In the case of both individuals and groups, an application should be submitted to the Chief, Admissions Division, Immigration Branch, Department of Manpower and Immigration, Ottawa, prior to movement. The application for entry should be accompanied by information concerning the nature of the project, number of personnel that will enter, their service with the company, duties to be performed, anticipated date and point of entry into Canada, and length of stay involved. It is particularly important to give full details regarding individuals who are not citizens of their country of residence and to present evidence of re-admissibility into that country.

### ASSISTANCE AVAILABLE TO INDUSTRY

The importance of industrialization to Canada's overall economic growth is well recognized by the three levels of government -- federal, provincial and municipal. To promote new and continued industrialization of various sections of Canada these three levels of government provide special agencies to assist and advise the businessman. Banks, power companies, railways and other private organizations are also very active in the field of industrial development, and constitute an effective organizational network devoted to the problems of the industrialist.

### FEDERAL ASSISTANCE

To assist the businessman who is seriously interested in producing in Canada, the federal government provides many useful services through its various departments and agencies.

The Department of Industry constitutes the focal point of federal government assistance to manufacturing and processing enterprises through its own facilities and through its contacts with all other federal and provincial departments and agencies.

Of the many facilities provided by the Department of Industry in co-operation with Canadian trade representatives abroad, the following are possibley the most important:-

- Information on establishing a plant or locating sources of supply.
- Statistical and market data on Canadian production, imports and exports.
- Special import studies of individual products normally grouped under general classifications.
- Introductions to Canadian firms looking for new products to manufacture under licence, contract, or other arrangements.
- Advice and guidance on laws, regulations and other matters pertaining to the establishment and conduct of business in Canada.
- Publication of foreign licensing offers.
- Introductions to associations, government agencies, provincial governments and municipal industrial commissioners.
- Location of sources of specialized and technical data.

Briefly, the Department of Industry is prepared to provide essential data, information, advice and introductions which would otherwise necessitate a multiplicity of sources. The Trade Commissioner in your area and the Department of Industry, Ottawa, welcome your enquiries. Addresses of Canadian trade offices abroad are listed in Appendix "B".

### PROVINCIAL ASSISTANCE

All ten provincial governments of Canada play a vitally important role in the encouragement of industrial development in this country. Since each province can concentrate its activities on a particular geographic area, it can provide detailed data and guidance which might otherwise not be available to the interested businessman.

To carry out its specialized work, each province has established its own department or agency. These offices can provide you with information and advice concerning your particular problem or proposal. For example, detailed reports can be prepared on such subjects as sources of raw material, power and fuel costs, labour availability, hours of work and wage rates, water and sewer facilities, transportation services and potential markets for your product. Tours of selected locations, available plant sites and existing plants for sale or lease can be arranged.

To assist domestic firms interested in licensing opportunities from abroad and to provide guidance to foreign businessmen interested in producing or investing in Canada, the provinces have established offices or arranged for representation in several of the larger cities in both the United States and Europe.

To supplement the service and planning aspects of their work, several of the provinces have established agencies, or have enacted legislation, under which financial assistance, in various forms, can be extended for purposes of expanding existing facilities and establishing new operations.

The provincial governments, keenly aware of their facilities and resources, would be pleased to introduce you to their market and its respective advantages, and to provide you with any assistance you may need in developing your plans for producing in Canada. The address of each provincial department concerned with industrial development is listed in Appendix "C".

### MUNICIPAL ASSISTANCE

In most cases, choice of a location involves choosing a municipality. Most municipalities in Canada are actively engaged in attracting new industries to their areas and in assisting established firms with their expansion plans. Many towns and cities have appointed special representatives or officials to look after matters of industrial development including industrial planning and active promotion of the facilities they can offer. Most centres and municipalities have detailed surveys of their industrial facilities, such as power supply, water supply, sewage, roads, industrial sites, available plant space, etc.

Certain municipalities, either on their own or through private civic groups, can provide assistance such as erecting buildings for lease or arrange that such premises be built on demand.

In view of the great number of municipalities and towns in Canada with equally excellent facilities, and in view of the close connection with their respective provincial governments, it is advisable for the businessman to consult with provincial agencies in the field of industrial development in order to determine the centres most suitable for his needs.

### OTHER SOURCES OF ASSISTANCE

Any outline of assistance to industry would be incomplete without the mention of non-governmental sources of guidance and information. These agencies are numerous and varied; therefore, it is impossible to give details of each in a publication of this sort.

The range of public and private bodies actively promoting industrial expansion in Canada includes the chartered banks, power companies, railway companies, industry associations, private research organizations, and business consultants. By virtue of their specialized interest in the establishment and expansion of secondary industry, these organizations complement the efforts of the federal and provincial governments. Many have permanent representatives in the major manufacturing areas abroad.

Finally, in view of the brevity of this account covering specialized services to industry, it must be stressed that each of these organizations provides an important and necessary function in the co-ordinated effort for national industrial expansion.

Addresses of chartered banks are listed in Appendix "D", and railways in Appendix "E".

# SUPPLEMENTARY INFORMATION

Many of the topics referred to in this publication, such as taxation, customs duties and financing are outlined in greater detail in separate chapters available from the Department of Industry, Ottawa, or through the Canadian trade representative in your area, as indicated in the foreword to this chapter

# APPENDIX "A"

# CANADIAN IMMIGRATION OFFICES OVERSEAS

COUNTRY	NAME & ADDRESS	COUNTRY	NAME & ADDRESS
AUSTRIA	Attaché, Visa Office, Canadian Embassy, Tuchlauben 8, Vienna 1.		Officer in Charge, Visa Office Canadian Consulate General, Hotel "Le Chapon Fin", 5, rue Montesquieu,
BELGIUM	Visa Section, Canadian Embassy 230 rue Royale, Brussels.	GERMANY	Bordeau (Gironde) Attaché Visa Office,
DENMARK	Attaché, Visa Office, Canadian Embassy, Vestagervej 5, Copenhagen.		Canadian Embassy, Wiener Platz, Buchheimerstrasse 64-66, 5 Cologne - Mulheim, Germany
FINLAND	Attaché Visa Office Canadian Embassy, Pohjois Esplanaadi 25B, Box 560, Helsinki.		Office in Charge, Visa Office, Canadian Consulate General, Schillerstrasse 47 - 49, Hamburg - Altona, Germany.
FRANCE	Attaché, Visa Office, Canadian Embassy, 38 avenue de l'Opera, (4th Floor) Paris 2 <sup>e</sup> Ambassade du Canada, Service des Visas, Hotel Martini 5 Blvd Gustave Desplaces (prolonge)		Officer in Charge, Canadian Immigration Office, Josephspitalstrasse 7, 8 Munich 2, Germany. Officer in Charge, Canadian Immigration Office, Koenigstrasse 20, 7 Stuttgart, Germany.
	Marseille 3, (Bdu-R.)		Officer in Charge, Canadian Govt. Visa Office, Uhlandstrasse 7-8, 1 Berlin - 12, Germany.

# APPENDIX "A"

# CANADIAN IMMIGRATION OFFICES OVERSEAS

COUNTRY	NAME & ADDRESS	COUNTRY	NAME & ADDRESS
GREECE	Attaché, Visa Office, Canadian Embassy, 8 Othonos St. Athans 118.	JAPAN	Immigration Attache No. 2, 3-Chome, Higashi-Ginza, Chuo-Ku, Tokyo.
HONG KONG	Superintendent of Canadian Immigration, United Chinese Rank Bldg., 4th floor, P.O. Box 171,	NETHERLANDS	Attaché, Visa Office, Canadian Embassy, Carel van Bylandtlaan 12, The Hague.
	31/37 Des Voeux Rd. Central, Hong <b>Ko</b> ng,	NORWAY	Attaché, Visa Office, Canadian Embassy, Dramensveien 54 A,
INDIA	Immigration Attaché for Canada, 7 Link Road, Gungpura Extension P.O. Box 161, New Delhi, 3.	PORTUGAL (	Oslo 2. Attaché, Visa Office, Canadian Embassy, Praca Marques de
IRELAND	Visa Office, Canadian Embassy, Central Hotel Chambers, 7 - 9, Dame Court, Dublin.	SPAIN	Pombal 14, 5th floor, Lisbon, Portugal. Attaché Visa Office, Canadian Embassy,
ISRAEL	Attaché, Canadian Embassy, Visa Section, 218 Hayarkon St., Tel- Aviv.		Edificio Espana, Avenida de Jose Antonio No. 62, Apartado 207, Madrid.
ITALY	Attaché Visa Office, Canadian Embassy, 9 Via Acherusio Sud, Rome.	SWEDEN	Attaché, Visa Office, Canadian Embassy, Narvavagen 7, 111, Stockholm 0.

# CANADIAN IMMIGRATION OFFICES OVERSEAS

COUNTRY	NAME & ADDRESS	COUNTRY	NAME & ADDRESS
SWITZERLAND	Attaché, Visa Office, Canadian Embassy, Helvetia-Vie Belpstrasse 11, 3007 Berne.		Officer in Charge, Cdn. Government Immigration Service, c/o Canadian Consulate General, 333 Montgomery St.,
UNITED ARAB REPUBLIC	Canadian Embassy, 6 Sharia Rustom Pasha, Garden City, Kasr el Doubara P.Q., Cairo. (Via Diplomatic bag)		San Francisco 4, Calif. Officer in Charge, Cdn. Government Immigration Service, c/o Consulate General,
UNITED STATES	Officer in Charge, Cdn. Government Immigration Service c/o Cdn. Consulate General, Suite 2000-310, South Michigan Ave., Chicago 4, Illinois. UNITED KINGDOM OF GREA NORTHERN IREL	T BRITAIN AN	<ul> <li>680 Fifth Ave., New York 19, N.Y.</li> <li>Officer in Charge, Cdn. Government Immigration Service, Suite 600, Farmers Union Bldg., 1575 Sherman St., Denver 3, Colorado.</li> </ul>
LONDON	Director, Canadian Government Immigration Service - United Kingdom, 38 Grosvenor St., London W. 1, England. Officer in Charge, Cdn. Government Immigration Office 38 Grosvenor Street,	LIVERPOOL BRISTOL	Officer in Charge, Canadian Immigration Office, 17 Harrington St., Liverpool 2, England. Officer in Charge, Canadian Immigration Office, Prudential Building, Wine Street, Bristol, England.
	London W.1, England.		

APPENDIX "A"

# UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

COUNTRY	NAME & ADDRESS	COUNTRY	NAME & ADDRESS
LEEDS	Officer in Charge, Canadian Immigration Service, City House <sup>.</sup> New Station St., Leeds 14, England.	BELFAST	Officer in Charge, Canadian Immigration Office, Canada House, 22 North Street, Belfast, Northern Ireland.
GLASGOW	Officer in Charge, Canadian Immigration Office, Fleming House, 134 Renfrew St., Glasgow C. 3, Scotland.	DUBLIN	Attaché Visa Office, Canadian Embassy, Central Hotel Chambers, 7-9- Dame Court Dublin, Ireland.

- 4 -

# CANADIAN FOREIGN TRADE SERVICE ABROAD

ARGENTINA - Commercial Counsellor, Canadian Embassy, Bartolome Mitre 478, Buenos Aires. AUSTRALIA - Commercial Counsellor For Canada, 21st Floor, A.M.P. Building, Circular Quay, Address For Letters, P.O. Box 3952 G.P.O., Sydney. Commercial Counsellor for Canada, Mobil Centre, 2 City Road South Melbourne SC4 Commercial Counsellor, Office of the High Commissioner for Canada, Commonwealth Avenue, Canberra. AUSTRIA - Minister-Counsellor (Commercial) Canadian Embassy P.O. Box 190, Vienna 1/8 Obere Donaustrasse 49/51 Vienna II BELGIUM - Commercial Counsellor, Canadian Embassy, 35 rue de la Science, Brussels 4. BRAZIL - Commercial Counsellor, Canadian Embassy, Edificio Metropol, Av. Presidente Wilson 165, Address For Letters, Caixa Postal 2164-ZC-00, Rio De Janeiro. Consul and Trade Commissioner, Canadian Consulate, Edificio Scarpa Av. Paulista, 1765 9°,

For Letters,

Caixa Postal 6034, Sao Paulo.

BRITAIN - Minister (Commercial), Office of the High Commissioner for Canada, One Grosvenor Square, London, W.1. Canadian Government Trade Commissioner, Cornhill House, 144 West George Street, Glasgow C.2. Canadian Government Trade Commissioner, Martins Bank Building, Water Street, Liverpool. Canadian Government Trade Commissioner, 15 - 17 Chichester Street, Belfast 1. CEYLON - Commercial Division, Office of the High Commissioner for Canada, 6 Gregory's Road, Cinnamon Gardens, Address For Letters, P.O. Box 1006, Colombo. CHILE - Commercial Counsellor, Canadian Embassy, 5th Floor, Agustinas 1225, Address For Letters, Casilla 771, Santiago. COLOMBIA - Commercial Secretary, Canadian Embassy, Edificio Banco de Los Andes, Carrera 10, No. 16-92, Address For Letters, Apartado Aereo 8582, Bogota. GREECE - Commercial Counsellor, Canadian Embassy, 31 Vassilissis Sophias Ave., Athens 138.

# APPENDIX "B"

### CANADIAN FOREIGN TRADE SERVICE ABROAD

CUBA - Commercial Division, Canadian Embassy, Calle 30 No. 518 esquina 7, Avenida Miramar, Address For Letters, Gaveta 6125, Havana.

DENMARK - Commercial Counsellor, Canadian Embassy, Princesse Maries Alle 2, Copenhagen V.

DOMINION REPUBLIC - Commercial Secretary, Canadian Embassy, Edificio Copello 408, Calle El Code, Address For Letters, Apartado 1393, Santo Domingo.

FRANCE - Minister Counsellor (Economic/Commercial) Canadian Embassy, 35 Avenue Montaigne, Paris 8e.

GERMANY - Commercial Counsellor, Canadian Embassy, Kennedy-Allee 35, Bad Godesberg.

Consul, Canadian Consulate, Koenigsallee 82 4 Duesseldorf 1.

Consul General, Canadian Consulate General, Ferdinandstrasse 69, Hamburg.

GHANA - Commercial Secretary, Office of the High Commissioner for Canada, E 115/3 Independence Ave., Address For Letters, P.O. Box 1639, Accra. GUATEMALA - Commercial Secretary, Canadian Embassy, 5a Avenida 11-70, Zone 1, Address For Letters, P. O. Box 400, Guatemala City, C.A.

HAITI - Charge d'Affaires, a.i., and Consul, Canadian Embassy, Route du Canape Vert, St. Louis de Turgeau, Address For Letters, P.O. Box 826, Port Au Prince.

HONG KONG - Senior Government Trade Commissioner
P & O Building, 11th Floor
21-23, Des Voeux Road,
Address For Letters,
P.O. Box 126 Central
Hong Kong.

INDIA - Commercial Counsellor for Canada, 13 Golf Links Road, Address For Letters, P. O. Box 11, New Delhi 1.

IRAN - Commercial Division, Canadian Embassy, Bezrouke Building Corner of Takht Jamshid Ave. and Forsat St., Address For Letters, P. 0. Box 1610, Tehran.

IRELAND - Commercial Secretary for Canada, 66 Upper Q'Connell Street, Dublin.

APPENDIX "B"

# CANADIAN FOREIGN TRADE SERVICE ABROAD

ISRAEL - Commercial Secretary Canadian Embassy 84 Hahashmonaim St., Address for letters, P.O. Box 20140, Tel Aviv.

ITALY - Commercial Counsellor, Canadian Embassy, Via G. B. De Rossi 27, Rome.

Consul General and Trade Commissioner, Canadian Consulate General, Via Pirelli 19, Address for letters C.P. 3977, Milan.

JAMAICA - Commercial Counsellor, Office of the High Commissioner for Canada, 32 Duke St., Address for letters, P. 0. Box 225, Kingston.

JAPAN - Minister (Commercial), Canadian Embassy, c/o Akasaka P.O., 3-38 Akasaka 7-chome Minato-Ku, Tokyo

LEBANON - Commercial Counsellor, Canadian Embassy, Alpha Building, Rue Clemenceau, Address For Letters, Boite Postale 2300, Beirut.

MALAYSIA - Commercial Counsellor, Office of the High Commissioner for Canada, A.I.A. Building, Ampang Road, Address For Letters, P.O. Box 990, Kuala Lumpur

MEXICO - Commercial Counsellor, Canadian Embassy, Melchor Ocampo 463, 7th Floor, Address For Letters, Apartado Postal 5-364, Mexico 5, D.F.

NETHERLANDS - Commercial Counsellor, Canadian Embassy, Sophialaan 5-7, The Hague. NEW ZEALAND - Commercial Counsellor, Office of the High Commissioner for Canada, I.C.I. Building, 3rd Floor, Molesworth Street, Address For Address For Letters, P.O. Box 1660, Wellington. NIGERIA - Commercial Secretary, Office of the High Commissioner for Canada, Barclays Bank Building, 4th Floor, 40 Marina Road, Address For Letters, P. 0. Box 851, Lagos. NORWAY - Commercial Secretary, Canadian Embassy, Fridtjof Nansens plass 5, 0**slo** 1. PAKISTAN - Commercial Office of the High Commissioner for Canada, Hotel Metropole, Victoria Road, Address For Letters, P.O. Box 3703, Karachi. Commercial Counsellor Office of the High Commissioner for Canada

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# CANADIAN FOREIGN TRADE SERVICE ABROAD

PORTUGAL - Commercial Counsellor,<br/>Canadian Embassy, Rua Marques<br/>de Fronteira, No. 8--4° D°,<br/>Lisbon,PERU - Commercial<br/>Secretary,<br/>Canadian Embassy,<br/>Edificio El<br/>Pacifico, Corner A<br/>SINGAPORE - Commercial Counsellor,<br/>Office of the High CommissionerPERU - Commercial<br/>Secretary,<br/>Canadian Embassy,<br/>Edificio El<br/>Pacifico, Corner A<br/>Washington,

for Canada, American International Building Robinson Road and Telegraph St. Address for Letters, P.O. Box 845, Singapore.

SOUTH AFRICA - Canadian Government Trade Comissioner, Mobil House, 17th Floor, Corner Rissik and De Villiers Sts., Address For Letters, P.O. Box 715, Johannesburg.

Canadian Government Trade Commissioner, 13th Floor, African Life Centre, St. George's St. Address For Letters, P.O. Box 683, Cape Town.

SPAIN - Commercial Counsellor, Canadian Embassy, Edificio Espana, Avenida de Jose Antonio 88, Address For Letters, Apartado 117, Madrid.

SWEDEN - Commercial Counsellor for Canada, Skeppsbron 24, Address For Letters, P.O. Box 14042, Stockholm.

SWITZERLAND - Commercial Counsellor, Canadian Embassy, Kirchenfeldstrasse 88, Berne.

TRINIDAD AND TOBAGO - Commercial Counsellor, Office of the High Commissioner for Canada, Colonial Building, 72 South Quay, Address For Letters, P.O. Box 1246, Port-of-Spain.

PERU - Commercial Secretary, Canadian Embassy, Edificio El Pacifico, Corner Avenida Washington, Address for Letters, Casilla 1212, Lima PHILIPPINES - Consul General and Trade Commissioner, Canadian Consulate General, L & S Building, 3rd Floor, 1414 Roxas Boulevard, Address For Letters, P.O. Box 1825, Manila. UNION OF SOVIET SOCIALIST REPUBLICS - Commercial Secretary, Canadian Embassy, 23 Starokonyushenny Pereulok, Moscow. UNITED ARAB REPUBLIC -Commercial Division Canadian Embassy, 6 Sharia Rouston Pasha, Garden City, Address For Letters, Kasr el Doubara Post Office, Cairo. UNITED STATES - Commercial Counsellor, Canadian Embassy, 1746 Massachusetts Ave., N.W., Washington, D.C. 20036 Counsellor (Energy), Canadian Embassy, 1746 Massachusetts Ave., N.W., Washington, D.C. 20036

# CANADIAN FOREIGN TRADE SERVICE BOARD

UNITED STATES - Consul and Senior Trade Commissioner, Canadian Consulate, Illuminating Building, 55 Public Square, Cleveland, Ohio 44113

Consul and Trade Commissioner, Canadian Consulate, 1139 Penobscot Building, Detroit, Michigan 48226

Consul and Senior Trade Commissioner, Canadian Consulate General, 510 West Sixth St., Los Angeles, California 90014

Consul and Trade Commissioner, Canadian Consulate General, 2110 International Trade Mart, 2 Canal St., New Orleans, Louisiana 70130

Consul and Trade Commissioner, Canadian Consulate, 3 Penn Center Plaza, Philadelphia, Pennsylvania 19102

VENEZUELA - Commercial Secretary, Canadian Embassy, Avenida La Estancia No. 10, Ciudad Comercial Tamanaco, Address For Letters, Apartado del Este 11452, Caracas. Deputy Consul General (Commercial), Canadian Consulate General, 680 Fifth Ave., New York City, N.Y., 10019

Consul and Senior Trade Commissioner, Canadian Consulate General, Boylston St., Boston, Massachusetts 02116

Consul and Senior Trade Commissioner, Canadian Consulate General, 310 S. Michigan Ave. Suite 2000, Chicago, Illinois 60604.

Consul and Trade Commissioner, Canadian Consulate General, 111 Pine St., San Francisco, California 94111

Consul General, Canadian Consulate General, 1308 Tower Building, Seventh Avenue at Olive Way, Seattle, Washington 98101

URUGUAY - Commercial Counsellor, Canadian Embassy, No. 1409 Avenida Agraciada Piso 7°, Address For Letters, Casilla Postal 852, Montevideo.

# APPENDIX "C"

# PROVINCIAL INDUSTRIAL DEVELOPMENT OFFICES

NEWF OUN DLAN D	Newfoundland & ) D Labrador ) Con	partment of Economic Development, ifederation Building, Johns.
PRINCE EDWARD ISLAND	Department of ) Fisheries, Industry ) and Natural Resources,) Charlottetown. )	Agent General, Canadian Atlantic Provinces Offices, 60 Trafalgar Square London S.W. 2, England.
NEW BRUNSWICK	Department of Industry, ) P.O. Box 1150, ) Fredericton. )	
QUEBEC	Department of Industry and Commerce, Government Buildings, Quebec City.	Quebec House, 17W. 50th Street, New York, N.Y. 10020, U.S.A.
		Délégation Générale du Québec, 19 rue Barbet-de-Jouy, Paris 7 <sup>e</sup> , France.
		Quebec House, 12 Upper Grosvenor St., London W. 1, England.
		Bureau de la Province de Québec, Via Manzoni No. 16, Milan, Italy.
ONTARIO	Department of Economics and Development, 950 Yonge Street, Toronto 5.	Senior Trade and Industrial Counsellor, Ontario House, 13 Charles 11 St.,
		London S.W.I., England. Senior Trade & Industrial Counsellor, Government of Ontario, 11 E. Adams St., Suite 705,
		Chicago 6, Illinois 60603.

Senior Trade and ONTARIO Industrial Counsellor, (Cont'd) Government of Ontario, Canada House, 680 5th Avenue, Suite 1302-3, New York, N.Y. 10019. Senior Trade and Industrial Counsellor, Government of Ontario, Flingerstrasse 11-17, Dusseldorf, W. Germany. Senior Trade and Industrial Counsellor, Government of Ontario, 25/A via F. Filzi, 9th Floor, Milan, Italy. MAN ITOBA Department of Industry and Commerce, 352 Legislative Building, Winnipeg. SASKATCHEWAN Department of Agent General, Saskatchewan House Industry and Commerce, 28 Chester St., Saskatchewan Power Belgrave Square, Building, Regina. London S.W. 1, England. ALBERTA Department of Agent General, Industry and Province of Alberta, Development, 37 Hill Street. Highways Building, Alberta House, Edmonton. London W.1, England. Government of the Province of Alberta, 550 South Grand Avenue, Los Angeles, California 90017. BRITISH Department of British Columbia House, COLUMBIA Industrial 1 Regent St., London S.W.1, England. Development, Trade and Commerce, Parliament Buildings, British Columbia House, Victoria. 599 Market Street, San Francisco,

# APPENDIX "C"

California 94105, U.S.A.

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### APPENDIX "D"

# CANADIAN CHARTERED BANKS

129 St. James Street West, BANK OF MONTREAL Montreal 1, Quebec. London, Paris, ABROAD: Dusseldorf, Tokyo, New York, San Francisco, Chicago, Los Angeles, Houston and Mexico City. 44 King Street West, THE BANK OF NOVA SCOTIA Toronto, Ontario. Kingston, Port ABROAD: of Spain, Nassau, San Juan (P.R.) Santurce (P.R.), New York, London, Dublin, Glasgow, Beirut, Rotterdam, Chicago, Houston, Los Angeles, Tokyo, Munich, Buenos Aires. THE TORONTO-DOMINION BANK 55 King Street West, Toronto 1, Ontario. ABROAD: London, New York, Chicago and Los Angeles. BANQUE PROVINCIALE DU CANADA 221 St. Jacques Street West. Montreal, Quebec. CANADIAN IMPERIAL BANK OF 25 King Street West, COMMERCE Toronto, Ontario. ABROAD: London, Zurich, New York, Portland (Oregon), Seattle, Los Angeles, San Francisco, Chicago, Dallas and Kingston, Jamaica. THE ROYAL BANK OF CANADA 1 Place Ville-Marie, Montreal, Quebec. ABROAD: London, Paris, Hong Kong, New York, Chicago, Dallas, Los Angeles, San Juan (P.R.) and Port-of-Spain.

# APPENDIX "D"

# CANADIAN CHARTERED BANKS

BANQUE CANADIENNE NATIONALE	Place D'Armes, Montreal, Quebec. ABROAD: Paris.
THE MERCANTILE BANK OF CANADA	491 Victoria Square, Montreal, Quebec.

# RAILWAY INDUSTRIAL DEVELOPMENT OFFICES

# CANADIAN NATIONAL RAILWAYS

Chief of Development, Department of Research and Development, P.O. Box 8100 Montreal 3, Quebec.

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ABROAD: New York, Detroit

# CANADIAN PACIFIC RAILWAY COMPANY

Manager, Department of Industrial and Agricultural Development, Room 703, Windsor Station, Montreal 3, Quebec.

ABROAD: London, England.

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