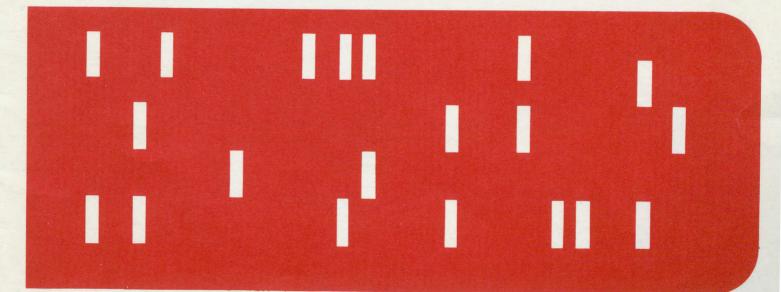
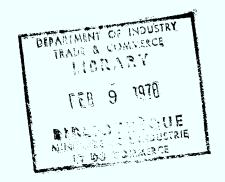
1975 Pt.1

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THE BUSINESS ENVIRONMENT





# DOING BUSINESS IN CANADA

# THE BUSINESS ENVIRONMENT

Prepared by
Office of Information and Public Relations
Department of Industry, Trade and Commerce
Ottawa, Canada
K1A 0H5

#### **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 entitled "Doing Business in Canada", prepared by the Department of Industry, Trade and Commerce, 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, Trade Marks, Industrial Designs and Copyrights

Tariff Preferences for Canadian Goods Abroad

Also Available:

Financing Canadian Industries

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Date of Revision — September, 1975	

#### SETTING UP A BUSINESS IN CANADA

As in the past, Canada needs a great deal of foreign investment to ensure further development of the Canadian economy. Therefore, the Canadian government continues to welcome investment from abroad.

However, foreign businessmen wishing to set up operations in Canada should be aware of the provisions of the Foreign Investment Review Act. The Act requires the Canadian government to review the following types of investment to ensure that they offer significant benefit to Canada:

- the acquisition of control of a Canadian business enterprise by a foreign business or individual;
- 2. the establishment of a new business in Canada by foreign persons who do not already have an existing business in Canada; and
- the establishment of a new business in Canada by foreign persons who have an existing business in Canada, if the new business is unrelated to the existing business.

Guidelines have been issued by the government which present a broad definition of

relatedness. This ensures that there will be no interference with investment for the maintenance and expansion of ongoing business activities of foreign companies once they are established in Canada.

In determining whether an investment offers significant benefit to Canada, the government considers its effect on such factors as employment, resource processing, utilization of goods and services produced in Canada, exports, competition, Canadian participation, productivity, industrial efficiency, technological development, and product innovation and variety. It also considers the compatibility of the investment with national, industrial and economic policies.

It is important to stress that the purpose of the Foreign Investment Review Act is not to block or to discourage foreign investment from any source, but rather to ensure that such investment is of significant benefit to Canada. Additional information concerning this Act is available from the Foreign Investment Review Agency, 300 Slater Street, Ottawa, Canada K1P 6A6.

#### CARRYING ON BUSINESS

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, the "head office" must be located some place in Canada, and if incorporated provincially, the "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, a taxation incentive measure is available to manufacturing and processing enterprises having a degree of Canadian ownership. This measure is not regulatory in nature and in no way constitutes a control over foreign participation in the Canadian market. Since it is basically an "incentive", an outline of this measure is contained in the "Federal Incentives to Industry" chapter of this series. The Foreign Investment Review Act also encourages foreign firms to offer participation to Canadians both as shareholders and as members of their boards of management.

# LICENSING, JOINT VENTURE ARRANGEMENTS

The federal government, in co-operation with the provincial governments of Canada, encourages the participation of foreign interests in the development of the Canadian manufacturing sector through licensing, joint venture and similar arrangements.

For a variety of reasons, many foreign companies are not in a position to establish their own production facilities in Canada. In such circumstances it is advantageous to utilize existing Canadian production and distribution facilities to ensure the optimum share of this growing market. This can be achieved through a licensing or joint venture arrangement between two interested companies. In such cases, 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 under contract in Canada whereby a Canadian firm is engaged to manufacture the products and the foreign firm organizes their distribution and sale in Canada through its own or separate facilities. In these cases, mutual gains can result with a minimum of capital investment on the part of the foreign company.

Foreign manufacturers interested in having their products manufactured in Canada under licence or other arrangement should submit their proposals to the nearest Canadian Government Trade Commissioner office or to the Industrial and Trade Enquiries Division, Department of Industry, Trade and Commerce, 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. Trade and Commerce will contact Canadian manufacturers directly or provide nationwide 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, joint ventures and contract arrangements with existing Canadian firms. 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.

Section 253 of the Income Tax Act sets out certain activities which are deemed to be "carrying on business" in this country and, accordingly, profits derived from "business", as expanded by that provision, are liable to Canadian income tax. The application of Canadian income tax to non-residents may be modified by the tax agreements between Canada and several countries. Canada has concluded comprehensive income tax agreements with the following countries: Australia, Britain, Denmark, the Federal Republic of Germany, Finland, France, Ireland, Japan, Netherlands, New Zealand, Norway, Sweden, the Republic of South Africa, Trinidad and Tobago 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, and Canadian income tax is payable at normal corporate rates. In the case of a Canadian subsidiary, there is also provision for a withholding tax on dividends remitted to its non-resident parent. In the case of a Canadian branch of a foreign company, there is provision for an additional tax (usually referred to as a "branch tax") which replaces, in effect, the withholding tax on dividends of a subsidiary.

Doing business through manufacturers' agents, distributors, or others who purchase outright 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, nonresident salesmen are not required to register under provincial law. Sales by foreign principals to Canadian customers made solely through correspondence is not considered to be "carrying on business" in Canada and, therefore, would not be 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. Also, the Machinery Program administered by the Department of Industry, Trade and Commerce, provides that articles classified under tariff item 42700-1 (which covers the majority of machinery and equipment used by secondary industry) may be eligible for a remission of duty when the machinery being imported is not available from production in Canada.

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 used 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 new machinery. Production equipment of a personal nature imported by immigrants upon their arrival here can be permitted duty free

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, which is refundable upon exportation of the samples under Customs supervision within six months of importation. Samples imported for performance demonstrations must be re-exported within 60 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 10 chartered commercial banks in Canada are primarily in the field of short 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 medium-term financing for industrial and 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 conditions. The Federal Business Development Bank, an agency of the federal government, can provide financial assistance for the expansion and modernization of Canadian businesses. F.B.D.B. financing usually takes the form of a term loan for purposes of acquiring land and buildings or machinery and equipment. The Head Office of the Federal Business Development Bank is located at 234 Wellington Street, Ottawa, Canada.

Regional Offices of the Bank are maintained throughout Canada.

Most of the provincial governments in 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, Trade and Commerce, 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. Information respecting the formal procedures to follow and any examinations required in individual cases should be obtained, before making final arrangements for the journey to Canada, from the nearest Canadian Immigration Office at the address shown in Appendix "A". Any person in doubt as to the office nearest his place of residence may address his enquiry to the Canada Immigration Division, Department of Manpower and Immigration, Ottawa, Canada, for redirection.

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 a minimum, visas may be required and, as above, enquiries should be made well in advance of the proposed visit.

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, may find it desirable to bring their key personnel with them. However, the entry of these 'non-immigrant' workers is subject to prior approval in all instances. In the case of both individuals and groups, an application should be submitted to the nearest Canadian Manpower and Immigration Office, as shown in Appendix "A". Should businessmen actually be in Canada when they wish to initiate enquiries they can do so at the nearest Manpower and Immigration office in Canada. The application for entry should be accompanied by information concerning the nature of the project, number of personnel that will enter, their length of 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 their readmissibility 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 A-8 The Business Environment

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, Trade and Commerce 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, Trade and Commerce in co-operation with its trade representatives abroad, the following are possibly 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 arrangement.
- Advice and guidance on laws, regulations and other matters pertaining to the establishment and conduct of business in Canada.
- Introductions to associations, government agencies, provincial governments and municipal industrial commissioners
- Location of sources of specialized and technical data.

Briefly, the Department of Industry, Trade and Commerce 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, Trade and Commerce, Ottawa, welcome your enquiries. Addresses of Canadian trade offices abroad are listed in Appendix "B".

#### **Provincial Assistance**

All 10 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 information and advice concerning a particular problem or proposal. For example, detailed reports can be prepared on such subjects as sources of raw materials, 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 obtaining 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 "D".

#### 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,

sewers, 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 arranging 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 most suitable centres.

#### 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.

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

#### 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 of this series available from the Department of Industry, Trade and Commerce, Ottawa, or through the Canadian trade representative in your area.

#### APPENDIX "A"

#### CANADA MANPOWER AND IMMIGRATION OFFICES ABROAD

#### **Country and Address**

#### **ARGENTINA**

Canadian Embassy

Manpower and Immigration Section

Suipacha 1111

Casilla de Correo 1598

**Buenos Aires** 

#### **AUSTRALIA**

Canadian Consulate General

Manpower and Immigration Section

Penfold House, 4th Floor

88 Pitt Street

Sydney 2000, N.S.W.

#### **AUSTRIA**

Canadian Embassy

Manpower and Immigration Section

Dr. Karl Luegerring 10

1010 Vienna

#### **BELGIUM**

Ambassade du Canada

Service Main-d'oeuvre et Immigration

6 Rue de Loxum, 3e étage

B-1000 Bruxelles

#### BRITAIN

Canadian High Commission

Manpower and Immigration Section

38 Grosvenor Street

London WIX OAA, England

Canadian Consulate

2nd Floor

**Barlow House** 

Minshull Street

Manchester M1 2GJ

Canadian Consulate

Bristol and West House

2 St. Philip's Place

Birmingham B3 2QI

Canadian Consulate

Manpower and Immigration Division Ashley House, 195 West George Street

Glasgow G2 2HS, Scotland

Canadian Consulate

Canada House

22 North Street

Belfast BT1 ILA, Northern Ireland

# **Country and Address**

#### **COLOMBIA**

Canadian Embassy

Manpower and Immigration Section

Apartado Aéreo 052978

Bogota 2

#### **DENMARK**

Canadian Embassy

Manpower and Immigration Section

2 Princesse Maries Allé

D-1908 Copenhagen V

# EGYPT, ARAB REPUBLIC OF

Canadian Embassy

Manpower and Immigration Section

6 Mahomed Fahmi El Sayed Street

Garden City, Cairo

#### **FRANCE**

Consulat général du Canada

Service Main-d'oeuvre et Immigration

15, allées de Chartres

33080 Bordeaux CEDEX

Consulat général du Canada

Service Main-d'oeuvre et Immigration

24, avenue du Prado

13006 Marseille

Ambassade du Canada

Service Main-d'oeuvre et Immigration

4, rue Ventadour

75042 Paris CEDEX 01

#### **GERMANY**

Canadian Military Mission and Consulate

Europa Centre

1 Berlin 30

Canadian Embassy

Manpower and Immigration Section

5300 Bonn-Bad Godesberg

Michaelplatz

Canadian Consulate General

Manpower and Immigration Section

Esplanade 41-47

2000 Hamburg 36

Canadian Consulate

7000 Stuttgart 1

Koenigstrasse 20

#### APPENDIX "A"—Continued

### Country and Address

#### **GREECE**

Canadian Embassy Manpower and Immigration Section 4 Ioannou Ghennadiou Street Athens 140

#### **HAITI**

Ambassade du Canada Service Main-d'oeuvre et Immigration C.P. 826 Port-au-Prince

#### HONG KONG

Commission for Canada Manpower and Immigration Section 1 Hennessy Road Asian House, 14th Floor P.O. Box 20264 Victoria

#### HUNGARY

Canadian Embassy Visa Section Budakeszi utca 55/d, P.8 Budapest 11

# **INDIA**

Canadian High Commission Manpower and Immigration Section Shanti Path, Chanakyapuri P.O. Box 5209 New Delhi 21

#### **IRAN**

Canadian Embassy Manpower and Immigration Section P.O. Box 1610 Tehran

#### **IRELAND**

Canadian Embassy Manpower and Immigration Section 65/68 St. Stephen's Green Dublin 2

#### **ISRAEL**

Canadian Embassy Visa Section 218 Hayarkon Street Tel Aviv

#### **Country and Address**

#### **ITALY**

Canadian Consulate General Manpower and Immigration Section Via Vittor Pisani 19 20124 Milan Canadian Embassy Manpower and Immigration Section Via Zara 30 00198 Rome

#### **IVORY COAST**

Ambassade du Canada Service Main-d'oeuvre et Immigration Immeuble "Le Général" 4e et 5e étages avenue Botreau-Roussel B.P. 21194 Abidian

#### **JAMAICA**

Canadian High Commission Manpower and Immigration Section Imperial Life Building, 3rd Floor 60 Knutsford Boulevard P.O. Box 343 Kingston 10

#### **IAPAN**

Canadian Embassy
Manpower and Immigration Section
5-25 Akasaka 8-Chome
Minato-ku
Tokyo 107

# **KENYA**

Canadian High Commission Manpower and Immigration Section Uchumi House, 10th Floor Nkrumah Avenue P.O. Box 30481 Nairobi

#### **LEBANON**

Canadian Embassy Visa Section Hamra Street, Sabbag Centre P.O. Box 6864 Beirut

# **MEXICO**

Canadian Embassy
Manpower and Immigration Section
Melchor Ocampo 463-7
Mexico 5, D.F.

#### APPENDIX "A"—Continued

#### **Country and Address**

#### **MOROCCO**

Ambassade du Canada Service Main-d'oeuvre et Immigration P.O. Box B.P. 553 Rabat—Chellah

#### **NETHERLANDS**

Canadian Embassy Manpower and Immigration Section Groot Hertogennelaan 8, 7th Floor The Hague

#### **NORWAY**

Canadian Embassy Oscar's Gate 20 Postuttak Oslo 1

#### **PAKISTAN**

Canadian Embassy Manpower and Immigration Section Diplomatic Enclave, Plot 5 Islamabad

#### PHILIPPINES

Canadian Embassy Manpower and Immigration Section 4th Floor, PAL Building, Ayala Avenue P.O. Box 901 Makati, Rizal

#### **POLAND**

Canadian Embassy Manpower and Immigration Section Ulica Matejki 1/5 Warsaw

#### **PORTUGAL**

Canadian Embassy Manpower and Immigration Section Praca Marquês de Pombal 14 5th Floor Lisbon

# REPUBLIC OF KOREA

Canadian Embassy
Manpower and Immigration Section
9th Floor, Hankook Ilbo Building
14 Joonghak-dong
Chongro-ku
P.O. Box 6299
Seoul 100

#### **SINGAPORE**

Canadian High Commission Manpower and Immigration Section 7th/8th Floors, Faber House 230 Orchard Road, P.O. Box 845 Singapore 9

# **Country and Address**

#### **SPAIN**

Canadian Embassy Manpower and Immigration Section Edificio Goya—Apartado 207 Nunez de Balboa 35 Madrid

#### **SWEDEN**

Canadian Embassy Manpower and Immigration Section Tegelbacken 4 P.O. Box 16129 103 23 Stockholm 16

#### SWITZERLAND

Ambassade du Canada Service Main-d'oeuvre et Immigration Helvetia – Vie Belpstrasse 11 P.O. Box 1261 3007 Berne

#### TRINIDAD AND TOBAGO

Canadian High Commission Manpower and Immigration Section Colonial Building, Third Floor 74 South Quay, P.O. Box 565 Port of Spain

#### UNITED STATES

Canadian Consulate General Manpower and Immigration Section P.O. Box 56169 900 Coastal State Building 260 Peachtree Street Northwest Atlanta, GA 30343

Canadian Consulate General Manpower and Immigration Section 500 Boylston Street, 5th Floor Boston, MA 02116

Canadian Consulate Manpower and Immigration Section 3550 Marine Midland Centre Buffalo, NY 14203

Canadian Consulate General Manpower and Immigration Section 310 Michigan Avenue, Suite 2000 Chicago, IL 60604

Canadian Consulate Manpower and Immigration Section 2001 Bryan Tower Suite 1600 Dallas, TX 75201

#### APPENDIX "A"-Continued

# **Country and Address**

Canadian Consulate Manpower and Immigration Section 1920 First Federal Building 1001 Woodward Avenue Detroit, MI 48226

Canadian Consulate General Manpower and Immigration Section 7th Floor 510 West Sixth Street Los Angeles, CA 90014

Canadian Consulate
Manpower and Immigration Section
Chamber of Commerce Building
15 South Fifth Street
Minneapolis, MN 55402

Canadian Consulate General Manpower and Immigration Section Suite 2110 International Trade Mart 2 Canal Street New Orleans, LA 70130

# **Country and Address**

Canadian Consulate General Manpower and Immigration Section 16th Floor 1251 Avenue of the Americas New York, NY 10020

Canadian Consulate General Manpower and Immigration Section 1 Maritime Plaza, 11th Floor Golden Gateway Center, San Francisco, CA 94111

Canadian Consulate General Manpower and Immigration Section 412 Plaza 600 Building Sixth Avenue and Stewart Street Seattle, WA 98101

# YUGOSLAVIA

Canadian Embassy Manpower and Immigration Section Proleterskih Brigada 58 Belgrade

#### APPENDIX "B"

#### CANADIAN FOREIGN TRADE SERVICE ABROAD

# Country, Title and Address

#### **ALGERIA**

Commercial Counsellor Canadian Embassy 27 bis, rue d'Anjou Hydra

Mailing address: C.P. 225, Alger Gare Algiers

#### ARAB REPUBLIC OF EGYPT

Commercial Secretary
Commercial Division
Canadian Embassy
6 Mohamed Fahmy El Sayed Street
Garden City
Mailing address:

Maning address: Qasr El Doubara Post Office Cairo

#### **ARGENTINA**

Commercial Counsellor Canadian Embassy Casilla de Correo 3898 Suipacha 1111 Buenos Aires

#### **AUSTRALIA**

Sydney
Consul General
Canadian Consulate General
P.O. Box 3952, G.P.O.
A.M.P. Building, 19th Floor
Circular Quay
2001 Sydney
Melbourne

Consul General
Canadian Consulate General
Princes Gate East Tower,
17th Floor
151 Flinders Street
Melbourne 3000

Canberra\*
Commercial Counsellor
Canadian High Commission
Commonwealth Avenue
Yarralumia 2600
Canberra ACT

# Country, Title and Address

#### **AUSTRIA**

Commercial Counsellor Commercial Division Canadian Embassy Dr. Karl Luegerring 10 1010 Vienna

### **BELGIUM**

Commercial Counsellor Commercial Division Canadian Embassy rue de Loxum 6 B-1000 Brussels

#### **BRAZIL**

Brasilia Commercial Counsellor Canadian Embassy CAIXA Postal 07-0961 SDS-Edificio Venacio IV cobertura 70000 Brasilia DF Rio de Janeiro Consul and Senior Trade Commissioner Canadian Consulate Caixa Postal 2164-ZC-00 Edificio Metropol Avenida Presidente Wilson 165 Rio de Janeiro Sao Paulo\* Consul and Senior Trade Commissioner Canadian Consulate Caixa Postal 6034 Edificio Scarpa Avenida Paulista, 1765, 9 andar Sao Paulo

#### **BRITAIN**

London
Minister (Commercial)
Canadian High Commission
One Grosvenor Square
London, WIX OAB, England
Glasgow
Consul and Trade Commissioner
Canadian Consulate

Canadian Consulate
Ashley House
195 West George Street
Glasgow G22HS, Scotland

\*Businessmen are advised to send only letters to this address. To ensure prompt arrival of parcels of any kind, the sender should consult the Sao Paulo office first about the best method to use.

<sup>\*</sup>The Canberra office handles only those trade inquiries that require liaison with federal government departments and agencies.

### APPENDIX "B"-Continued

# Country, Title and Address

#### **CHILE**

Commercial Secretary
Canadian Embassy
Ahumada 11, 10th Floor (street
address)
Casilla 771 (mailing address)
Santiago

# CHINA, PEOPLE'S REPUBLIC OF

Commercial Counsellor Canadian Embassy 16 San Li Tun Peking

#### COLOMBIA

Commercial Counsellor Canadian Embassy Apartado Aereo 5353<sup>1</sup>/<sub>2</sub> Calle 58 No. 10-42 Bogota

#### COSTA RICA

Commercial Secretary Canadian Embassy Apartado Postal 10303 Cronos Building, 6th Floor Calle 3 y Avda Central San Jose

#### **CUBA**

Commercial Secretary
Commercial Division
Canadian Embassy
Gaveta 6125
Calle 30 No. 518 esquina 7a
Avenida Miramar
Hayana

#### **CZECHOSLOVAKIA**

Commercial Counsellor Canadian Embassy Mickiewiczova 6 125 33 Prague 6

#### **DENMARK**

Commercial Counsellor Canadian Embassy Prinsesse Maries Allé 2 Copenhagen V

# **EUROPEAN COMMUNITIES\***

Mission of Canada to the European Communities rue de Loxum 6 B-1000 Brussels, Belgium

\*The Mission handles only those inquiries that relate to Community law, regulations and activities or that require liaison with the Commission of the European Communities

# Country, Title and Address

#### **FINLAND**

Commercial Secretary Canadian Embassy Pohsois Esplanadi 25B 00100 Helsinki 10

#### **FRANCE**

Minister-Counsellor (Commercial) Canadian Embassy 35 Avenue Montaigne 75008 Paris

#### **GERMANY**

Bonn
Minister-Counsellor (Economic Commercial)
Canadian Embassy
Friedrich-Wilhelmstrasse 18
53 Bonn
Duesseldorf
Consul General
Canadian Consulate General
Immermannstr. 3
4 Duesseldorf
Hamburg
Consul General
Canadian Consulate General
Esplanade 41-47

#### **GREECE**

Commercial Counsellor Canadian Embassy 4 loannou Ghennadiou Street Athens 140

2000 Hamburg 36

#### **GUATEMALA**

Commercial Counsellor Canadian Embassy Apartado 400 Edificio Etisa, Plazuela Espana 7a Avenida 12-19, Zone 9 Guatemala City

#### HONG KONG

Canadian Government Trade Commissioner Commission for Canada 14/15 Floors, Asian House 1 Hennessy Road P.O. Box 20264 Hong Kong

#### APPENDIX "B"—Continued

#### Country, Title and Address

#### HUNGARY

Commercial Secretary Canadian Embassy Budakeszi ut 55/dP/8 1021 Budapest

#### **INDIA**

Counsellor (Development and Commercial) Canadian High Commission P.O. Box 5208 Shanti Path Chanakyapuri New Delhi 21

#### **INDONESIA**

Commercial Counsellor Canadian Embassy Jalan Budi Kemuliaan No. 6 Jakarta

#### **IRAN**

Commercial Counsellor Canadian Embassy Avenue Takhte Tavous Aven Daryaye Nour 19 Tehran

#### **IRAQ**

Commercial Secretary P.O. Box 6112 Al-Mansour Baghdad

#### **IRELAND**

Commercial Secretary Canadian Embassy 65/68 St. Stephen's Green Dublin 2

#### **ISRAEL**

Commercial Secretary Canadian Embassy 84 Hahashmonaim Street Tel Aviv

#### **ITALY**

Rome Minister (Economic/Commercial) Canadian Embassy Via G.B. de Rossi 27 00161 Rome Milan Consul General

Consul General Canadian Consulate General Via Vittor Pisani 19 20124 Milan

# Country, Title and Address

#### **IVORY COAST**

Commercial Secretary
Canadian Embassy
P.O. Box 21194
Le General Building
Cor. Avenue du Commerce et
Bottreau-Roussel Plateau
Abidjan

# **JAMAICA**

Commercial Counsellor
Canadian High Commission
P.O. Box 1500
Tobago Road
Corner Trafalgar Road and
Knutsford Boulevard
Kingston 10

### **JAPAN**

Minister (Economic/Commercial) Embassy of Canada 3-38 Akasaka 7-Chome, Minato-ku Tokyo 107

#### **KENYA**

Commercial Secretary
Canadian High Commission
P.O. Box 43778
Industrial Promotion Services
Building
Kimathi Street
Nairobi

#### **KOREA**

Commercial Secretary Canadian Embassy Hankook Ilbo Building, 9th floor Mailing Address: C.P.O. Box 6299 Seoul 100, Republic of Korea

# **LEBANON**

Commercial Counsellor Canadian Embassy Boite Postale 2300 Sabbag Centre, 3rd Floor Hamra Street Beirut

#### **MALAYSIA**

Commercial Secretary
Canadian High Commission
P.O. Box 990
A.I.A. Building, Ampang Road
Kuala Lumpur

#### APPENDIX "B"—Continued

#### Country, Title and Address

#### **MEXICO**

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

#### THE NETHERLANDS

Commercial Counsellor Canadian Embassy Sophialaan 7 The Hague

# **NEW ZEALAND**

Commercial Counsellor Canadian High Commission P.O. Box 12-049 Wellington North ICI Building, 3rd Floor Molesworth Street Wellington

#### **NIGERIA**

Commercial Secretary Canadian High Commission P.O. Box 851 Niger House 1/5 Odunlami Street Lagos

#### NORTH ATLANTIC COUNCIL

Delegation of Canada to the North Atlantic Council 1110 Brussels, Belgium

#### **NORWAY**

Commercial Secretary Canadian Embassy Postuttak Oslo 1

#### **PAKISTAN**

Commercial Secretary Canadian Embassy P.O. Box 1042 Diplomatic Enclave Ramna 5 Islamabad

#### **PERU**

Commercial Counsellor Canadian Embassy Casilla 1212 Libertad 132 Miraflores Lima

# Country, Title and Address

#### **PHILIPPINES**

Commercial Secretary Commercial Division Canadian Embassy P.O. Box 971 Makati, Rizal

#### **POLAND**

Commercial Secretary Canadian Embassy Matejki 1/5 Srodmiescie Warsaw

#### **PORTUGAL**

Commercial Counsellor Canadian Embassy Rua Rosa Araujo, 2-7 Seventh Floor Lisbon 2

#### **PUERTO RICO**

Consul and Trade Commissioner Canadian Consulate 1606 Pan Am Building Hato Rey 00917

#### SAUDI ARABIA

Commercial Secretary
Canadian Embassy
King Abdul Aziz Street
Queen's Building — 6th floor
P.O. Box 5050
Jeddah

# **SINGAPORE**

Commercial Secretary Canadian High Commission P.O. Box 845 Faber House, 7 & 8 floors 230/236 Orchard Road Singapore 9

# SOUTH AFRICA

Johannesburg Consul General Canadian Consulate General 901 Standard Bank Centre 78 Fox Street Mailing address:

P.O. Box 61619 Marshalltown, Johannesburg 2107 South Africa

# APPENDIX "B"-Continued

# Country, Title and Address

Cape Town
Consul and Trade Commissioner
P.O. Box 683
African Eagle Centre, 13th Floor
St. George's Street
8001 Cape Town

#### **SPAIN**

Commercial Counsellor Canadian Embassy Apartado 117 35, Nunez de Balboa Madrid

#### SRI LANKA

Commercial Division
Canadian High Commission
P.O. Box 1006
6 Gregory's Road
Cinnamon Gardens
Colombo

#### **SWEDEN**

Commercial Counsellor Canadian Embassy P.O. Box 16129 S-103 23 Stockholm 16

#### **SWITZERLAND**

Commercial Secretary Canadian Embassy Kirchenfeldstrasse 88 3000 Berne

#### **THAILAND**

Commercial Secretary and Consul Canadian Embassy P.O. Box 2090 Thai Farmers Bank Building 7th Floor 142 Silom Road Bangkok

# TRINIDAD AND TOBAGO

Commercial Counsellor Canadian High Commission P.O. Box 1246 Huggins Building 72 South Quay Port-of-Spain

#### TURKEY

Commercial Secretary Canadian Embassy Nenehatun Caddesi 75 Gaziosmanpasa, Ankara

#### Country, Title and Address

UNION OF SOVIET SOCIALIST REPUBLICS Minister-Counsellor (Economic) Canadian Embassy 23 Starokonyushenny Pereulok Moscow

#### UNITED NATIONS

Permanent Mission of Canada to the United Nations 866 United Nations Plaza Suite 250 New York, NY 10017

#### UNITED STATES

Minister-Counsellor (Economic)
Canadian Embassy
1746 Massachusetts Avenue, Northwest
Washington, DC 20036
New York City
Deputy Consul General
(Commercial)
Canadian Consulate General
1251 Avenue of the Americas

Atlanta

Consul and Senior Trade Commissioner Canadian Consulate General 900 Coastal States Building 260 Peachtree Street Atlanta, GA 30303

New York City, NY 10020

**Boston** 

Consul and Senior Trade Commissioner Canadian Consulate General 500 Boylston Street Boston, MA 02116

Buffalo
Consul and Senior Trade
Commissioner
Canadian Consulate
One Marine Midland Center
Suite 3550
Buffalo, NY 14203

Chicago
Consul and Senior Trade
Commissioner
Canadian Consulate General
310 South Michigan Avenue
Suite 2000
Chicago, IL 60604

#### APPENDIX "B"—Continued

#### Country, Title and Address

Cleveland
Consul and Senior Trade
Commissioner
Canadian Consulate
Illuminating Building
55 Public Square
Cleveland, OH 44113

Dallas
Consul and Senior Trade
Commissioner
Canadian Consulate
2001 Bryan Tower
Suite 1600
Dallas, TX 75201

Detroit Consul Canadian Consulate 1920 First Federal Building 1001 Woodward Avenue Detroit, MI 48226

Los Angeles Consul and Senior Trade Commissioner Canadian Consulate General 510 West Sixth Street Los Angeles, CA 90014

Minneapolis Consul and Trade Commissioner Canadian Consulate 15 South Fifth Street Minneapolis, MN 55402

Philadelphia
Consul and Senior
Trade Commissioner
Canadian Consulate
3 Parkway Building, Suite 1310
Philadelphia, PA 19102

San Francisco
Consul and Senior
Trade Commissioner
Commercial Division
Canadian Consulate General
One Maritime Plaza
Golden Gateway Center
San Francisco, CA 9411

### Country, Title and Address

Seattle Consul and Trade Commissioner Commercial Division Canadian Consulate General 412 Plaza 600 Building Sixth Avenue and Stewart Street Seattle, WA 98101

#### **VENEZUELA**

Commercial Counsellor Canadian Embassy Apartado 62302 Avenida La Estancia No. 10 Ciudad Commercial Tamanaco Caracas 106

# YUGOSLAVIA

Commercial Counsellor Canadian Embassy Proleterskih Brigada 69 11000 Belgrade

ZAIRE, Republic of
Commercial Secretary
Canadian Embassy
Edifice Petrozaire
Coin Avenue Wangata et boul. 30-Juin
P.O. Box 8341
Kinshasa

#### **ZAMBIA**

Commercial Secretary Commercial Division Canadian Embassy P.O. Box 1313 Lusaka

# APPENDIX "C"

# REGIONAL OFFICES OF THE DEPARTMENT OF INDUSTRY, TRADE AND COMMERCE

ST. JOHN'S, NEWFOUNDLAND 210 Water Street St. John's, Newfoundland A1C 1A9

HALIFAX, NOVA SCOTIA Suite 1124, Duke Tower 5251 Duke Street Scotia Square Halifax, Nova Scotia B3J 1N9

FREDERICTON, NEW BRUNSWICK Suite 642 Eastern Canada Building 440 King Street Fredericton, New Brunswick E3B 1A8

MONTREAL, QUEBEC Room 2124, Place Victoria P.O. Box 257, Tour de la Bourse Montreal, Quebec H4Z 1|5

QUEBEC CITY, QUEBEC Suite 620 2 Place Quebec Quebec City, Quebec G1R 2B5

TORONTO, ONTARIO P.O. Box 325 Commerce Court West 51st Floor Toronto, Ontario M5L 1G1 WINNIPEG, MANITOBA Suite 1104 Royal Bank Building 220 Portage Avenue Winnipeg, Manitoba R3C 0A5

REGINA, SASKATCHEWAN Room 980 Avord Tower 2002 Victoria Avenue Regina, Saskatchewan S4P 0R7

EDMONTON, ALBERTA 500 Macdonald Place 9939 Jasper Avenue Edmonton, Alberta T5J 2W8

VANCOUVER, BRITISH COLUMBIA P.O. Box 49178 Suite 2743 Bentall Centre, Tower III 595 Burrard Street Vancouver, British Columbia V7X 1K8

#### APPENDIX "D"

### PROVINCIAL INDUSTRIAL DEVELOPMENT OFFICES

NEWFOUNDLAND

Department of Industrial

Development

Confederation Building St. John's, A1B 3R9

**NOVA SCOTIA** 

Department of Development

5151 George Street

Halifax, B3J 2R7

Agent General

Province of Nova Scotia 20 Cockspur Street London S.W.1, England

PRINCE EDWARD

**ISLAND** 

**OUEBEC** 

Department of Industry and

Commerce P.O. Box 2000

Charlottetown, C1A 7N8

**NEW BRUNSWICK** 

Department of Economic

Growth

Centennial Building

Fredericton, E3B 5C2

Department of Industry and

Commerce

Government Buildings Quebec City, G1R 3P2

New Brunswick Development

Office

60 Trafalgar Square

London WC2N 5EA, England

Délégation Générale du Québec

Rue de la Loi 15

1040 Bruxelles, Belgium

Ouebec House

12 Upper Grosvenor Street London WIX 9PA, England

Délégation Générale du Québec

66, rue Pergolèse Paris (16e), France

Quebec Government Office Königsallee 30 - Kö-Center 4 Düsseldorf, West Germany

Bureau du Ouébec Via Manzoni No. 16 20121 Milan, Italy

Quebec Government Office New Tokyo Building, Suite 1400

3-1, 3 Chome, Marunouchi

Chiyoda-ku Tokyo, Japan

Quebec House 17 West 50th Street New York, NY 10020

U.S.A.

**Quebec Government Office** Park Square Building

31 St. James Avenue, Room 409

Boston, MA 02116

U.S.A.

#### APPENDIX "D" -- Continued

**Ouebec Government Office** 72 Adams Boulevard West Chicago, IL 60603 U.S.A.

Quebec Government Office 1714 Adolphus Tower Building 1412 Main Street Dallas, TX 75202 U.S.A.

**Ouebec Government Office** 510 West 6th Street Los Angeles, CA 90014 U.S.A.

Québec Government Office **Toronto Dominion Centre Suite 1400** Toronto, Ontario, Canada

M5K 1B7

Ministry of Industry and Tourism 900 Bay Street Toronto, M7A 1S6

Ministry of Industry and Tourism Province of Ontario Gigergasse 1 Vienna 1030, Austria

Ministry of Industry and Tourism Province of Ontario 24 avenue des arts 1040 Brussels, Belgium

Ministry of Industry and Tourism Province of Ontario Rua August 1371 SobreLoja 18 Sao Paulo 01305, Brazil

Ministry of Industry and Tourism Province of Ontario Ontario House Charles II Street London SW1Y 4QS, England

Ministry of Industry and Tourism Province of Ontario Bockenheimer Landstr. 51/53 6000 Frankfurt, Germany

Ministry of Industry and Tourism Province of Ontario Via Senato 7 20121 Milan, Italy

**ONTARIO** 

#### APPENDIX "D" — Continued

Ministry of Industry and Tourism Province of Ontario World Trade Center Building Room 1219 4-1, Hamamatsu-cho 2-Chome Minato-ku Tokyo 105, Japan

Ministry of Industry and Tourism Province of Ontario Passeo de la Reforma 382-40 Piso Mexico 6DF

Ministry of Industry and Tourism Province of Ontario Strandvagen 7B Stockholm, Sweden

Ministry of Industry and Tourism Province of Ontario Suite 1834 230 Peachtree Street, Northwest Atlanta, GA 30303 U.S.A.

Ministry of Industry and Tourism Province of Ontario Suite 500 545 Boylston Street Boston, MA 02116 U.S.A.

Ministry of Industry and Tourism Province of Ontario Suite 1306 233 North Michigan Avenue Chicago, IL 60601 U.S.A.

Ministry of Industry and Tourism Province of Ontario R726 Diamond-Shamrock Building 1100 Superior Avenue Cleveland, OH 44114 U.S.A.

Ministry of Industry and Tourism Province of Ontario Suite 1001 606 South Olive Street Los Angeles, CA 90014 U.S.A.

#### APPENDIX "D" - Continued

Ministry of Industry and Tourism Province of Ontario Chamber of Commerce Building Room 1256 15 South 5th Street Minneapolis, MN 55402 U.S.A.

Ministry of Industry and Tourism Province of Ontario Suite 1080 1251 Avenue of the Americas New York, NY 10020 U.S.A.

**MANITOBA** 

Department of Industry and Commerce 509 Norquay Building 401 York Avenue Winnipeg, R3C 0P8

**SASKATCHEWAN** 

Department of Industry and Commerce Saskatchewan Power Building

Regina, S4P 2Y9

Agent General Saskatchewan House 14-16 Cockspur Street London S.W. 1Y5BL England

ALBERTA

Department of Business
Development and Tourism
Centennial Building
Edmonton, T5J 0H4

Agent General Province of Alberta 37 Hill Street Alberta House London W.1, England

Department of Industry and Commerce Province of Alberta 7th Floor Akasaka Tokyo Building 14-3, 2, Chome Nagata-cho, Chigoda-ku Tokyo 100, Japan

Department of Industry and Commerce Province of Alberta 703, 510 West Sixth Street Los Angeles, CA 90014 U.S.A.

# APPENDIX "D" - Continued

# **BRITISH COLUMBIA**

Department of Industrial Development, Trade and Commerce Parliament Buildings Victoria, V8V 4R9 British Columbia House 599 Market Street San Francisco, CA 94105 U.S.A.

British Columbia House 3303 Wilshire Boulevard Los Angeles, CA 90010 U.S.A.

British Columbia House 1-3 Regent Street London S.W. 1Y, 4NS England

# APPENDIX "E"

#### CANADIAN CHARTERED BANKS

BANK OF MONTREAL 119 St. James Street West Montreal, Quebec H2Y 1L6

THE BANK OF NOVA SCOTIA 44 King Street West Toronto, Ontario M5H 1M2

THE TORONTO-DOMINION BANK 55 King Street West Toronto, Ontario M5K 1A2

BANQUE PROVINCIALE DU CANADA 221 ouest, rue St-Jacques Montréal, Québec H2Y 1M6

CANADIAN IMPERIAL BANK OF COMMERCE Commerce Court West Toronto, Ontario M5L 1A2 THE ROYAL BANK OF CANADA 1 Place Ville-Marie Montreal, Quebec H3C 3A9

BANQUE CANADIENNE NATIONALE Place D'Armes Montréal, Québec H2Y 2W3

THE MERCANTILE BANK OF CANADA 625 Dorchester Boulevard West Montreal, Quebec H3B 1R3

THE BANK OF BRITISH COLUMBIA 1725 Two Bentall Centre Vancouver, British Columbia V7X 1K1

UNITY BANK OF CANADA 85 Richmond Street West Toronto, Ontario M5H 2C9

# APPENDIX "F"

# RAILWAY INDUSTRIAL DEVELOPMENT OFFICES

CANADIAN NATIONAL RAILWAYS
General Manager
Department of Industrial Development
P.O. Box 8100
Montreal, Quebec H3C 3N4

CANADIAN PACIFIC RAILWAY COMPANY Manager Industrial Development Room 332, Windsor Station Montreal, Quebec H5A 1H4

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