

Co-operatives in Canada are generally subject to the same taxes as other business firms. However, under the Income Tax Act, patronage dividends paid by a business firm (including co-operatives) may, subject to certain restrictions, be deducted in computing income for income-tax purposes. Credit unions are exempt from income tax.

Education and promotion Two important national co-operative bodies work together to improve co-operative organization, education and promotion. The Co-operative Union of Canada, which celebrated its sixtieth anniversary in 1969, concentrates its efforts in English-speaking areas. Le Conseil Canadien de la Coopération serves the co-operatives in the areas where the French language predominates. Both are members of the International Co-operative Alliance, which has its headquarters in London, England.

Membership in the Co-operative Union includes 32 co-operative societies and provincial co-operative unions, the National Association of Canadian Credit Unions and the Co-operative Wholesale Society of Great Britain.

A few Canadian universities offer courses on co-operatives and some conduct extension work in this field. The most extensive program is offered by St. Francis Xavier University, Antigonish, Nova Scotia. Since the early 1930s, this university has carried on extension work in the Provinces of Nova Scotia, New Brunswick and Prince Edward Island to organize and assist co-operatives. In more recent years a variety of courses have been developed to train people in co-operation. Some of these are short courses for directors and managers of existing co-operatives and credit unions; others are offered for visitors from other countries who wish to learn about co-operatives in Canada. The Coady International Institute was set up at St. Francis Xavier University in 1960 to train students from abroad. The extension service of Memorial University in Newfoundland also sponsors short courses for co-operative members and foreign students.

To provide education and training in co-operative principles and methods for employees and directors, the Co-operative Institute was established in Saskatoon in 1955, under the sponsorship of the Co-operative Union of Saskatchewan. It has concentrated on short courses, often only one or two weeks long, for co-operative directors, managers and employees. In 1959, with support from co-operatives in the four Western provinces, the Co-operative Institute was reorganized as the Western Co-operative College. College buildings, including residences, were constructed in 1962

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