Publications

Study Pinpoints Canadian Cost Advantages

s a business location, Canada offers some significant cost advantages over the United States. A 1996 report from KPMG, The Competitive Alternative, examines seven key industries in 13 Canadian and 10 U.S. cities — and finds that the overall cost of doing business is about 15.7 per cent less in Canada.

The study's conclusions are based on a comparison of the main location-sensitive cost factors including labour, transportation, construction and telecommunications. Compared with the U.S. cities, each Canadian city studied has lower annual location-sensitive costs in each industry. Exchange rates are cited as leading reason for the cost advantage.

For copies of *The Competitive* Alternative, contact Prospectus Inc., 180 Elgin Street, Suite 900,

Ottawa, Ontario, K2P 2K3, Tel.: (613) 231-2727, Fax: (613) 237-7666.

1997 Annotated Customs Act

The 1997 Annotated Customs Act, by Mohan A. Prabhu, Q.C., includes the full text of the federal Customs Act and regulations; section-by-section annotation (including commentary and digests for over 200 court and tribunal decisions); a biliography of related publications; and a comprehensive index.

The 1997 edition also features the major changes under Bill C-102 (amending the Act to streamline and consolidate the duty deferral program) and the new "Persons Authorized to Account for Casual Goods Regulations (SOR/95-418)."

This 508-page, softcover guide to the legislation costs \$70 (shipping and handling extra) and is available for a 30-day risk-free examination. To order, call 1-800-387-5164.

Carnets Cut Red Tape at Customs

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Carnets cut complicated and lengthy Customs procedures when both entering and leaving a foreign country with samples or equipment. They can be particularly useful when there is a language barrier, as well as the usual bureaucratic hurdles, to cope with.

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Carnets are available from the Canadian Chamber of Commerce, which has been providing them to business people for over 25 years.

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