# Section D: Corporate law

[This section should provide a brief discussion of the issues involved in setting up a distinct operation incorporated in the target country, along with some sense of whether this is advisable or necessary in the particular sector specified.]

### Incorporation

- What types of corporations exist?
- Are there special procedures to follow?

## Taxation

- What are the country's taxation regulations?
  - tax rates/filing procedures
  - tax treaties, double taxation agreement with Canada (if applicable)

### **Investment and partnering**

• What are the laws on foreign investment, joint ventures, ownership and limits to foreign ownership?

## **Repatriation of profits**

- Are there laws and/or reporting requirements which affect this?
  - withholding taxes, etc.
  - interest payments
  - laws governing the movement of money