

In Quebec, the insurance and finance co-operatives founded the Institut Coopératif Desjardins in 1963. The Institut specializes in social leadership and adult education for Quebec co-operators and foreign students.

The large co-operatives also conduct educational programmes to strengthen their own organizations and to stimulate interest in forming new co-operatives. The work of the Saskatchewan Wheat Pool in this field is especially important; it has operated a broad educational programme for many years.

A number of the larger co-operatives either publish or sponsor the publication of periodicals. Six of the larger publications, one in French, are bimonthly; others, in both languages, appear monthly. A digest of co-operative news and information of general interest is issued quarterly. One weekly newspaper of general interest and one farm magazine are also sponsored by large co-operatives.

#### External Aid Office

The co-operative idea has been found most appropriate for many of the social and economic needs of developing countries, and Canada is helping meet their training requirements by sponsoring study programmes at Canadian institutions and colleges which provide courses related to the co-operative field. A variety of courses have been organized. The object of this training is to prepare leaders and managers who will actively engage in co-operative work when they return home. By the end of 1966, the External Aid Office had placed 80 students for the year. It was expected that 120 would be accommodated during 1967. Apart from the formal programmes which are organized, individuals are often provided with special arrangements where this is necessary to meet the urgent needs of a particular country. Also, Canadian technical advisers serve overseas to assist in various co-operative enterprises.

A variety of programmes are scheduled each year with many co-operative schools and societies which conduct this training in Canada. Considerable flexibility is made possible by this variety, as certain groups of students will require either more or less practical training, as against academic preparation, than other groups. In addition to the several courses offered on the principles and techniques of co-operative operations, purchasing, management, and credit union organization, students are attached for various periods to co-operative societies for practical experience and observation.

It is expected that increasing numbers of students will be trained in Canada in future. Canada has excellent resources of co-operative experience on which to draw, and overseas interest in this kind of developmental assistance is growing.

#### Taxation

Under Section 73 of the Income Tax Act, a corporation, incorporated under provincial legislation respecting co-operative associations for marketing, purchasing or service, is exempt from taxation for its first three taxation years.