

A Continental Rail System Links Canada, the U.S. and Mexico .....	49
An Integrated System .....	49
Advantage Canada .....	50
Maritime Gateways .....	50
Market Access .....	50
Modern Technology .....	50
Efficient Air Services Link Canada with the World .....	50
Passenger Services .....	51
Air Cargo .....	51
<b>CHAPTER 11: Stable and Efficient Financial Services .....</b>	<b>52</b>
Chartered Banks .....	52
Trust and Mortgage Loan Companies .....	53
Insurance Companies .....	53
Securities Firms .....	54
Securities Markets .....	55
Other Financial Institutions .....	55
<b>SECTION 3: CANADA'S ATTRACTIVE BUSINESS AND INVESTMENT ENVIRONMENT .....</b>	<b>57</b>
Introduction .....	57
<b>CHAPTER 12: International Investment Policy .....</b>	<b>59</b>
Investment Canada Act .....	59
Regulatory Aspects .....	59
Trade-related Investment Measures .....	60
Limitations .....	61
Investors from NAFTA Countries .....	61
Remittance of Funds .....	61
<b>CHAPTER 13: Operating a Business .....</b>	<b>62</b>
Corporations .....	62
Federal Incorporation .....	62
Provincial Incorporation .....	62
Capital Structure .....	63
Branches of Foreign Corporations .....	63
Doing Business .....	63
Exporting and Importing .....	63
Standards and Codes .....	64
Accounting and Audit Practices .....	65
Procurement Opportunities .....	66
<b>CHAPTER 14: Tax Issues .....</b>	<b>67</b>
A Competitive Corporate Tax Environment .....	67
R&D Tax Incentive: An Invitation to Invest .....	68
Canadian R&D Costs Lower than in the U.S. ....	69
Taxation in Canada: An Overview .....	69
Corporate Income Tax .....	70
Taxation of Individual Income .....	71
Taxation of Non-resident Corporations and Individuals .....	72
Federal Goods and Services Tax .....	74

