

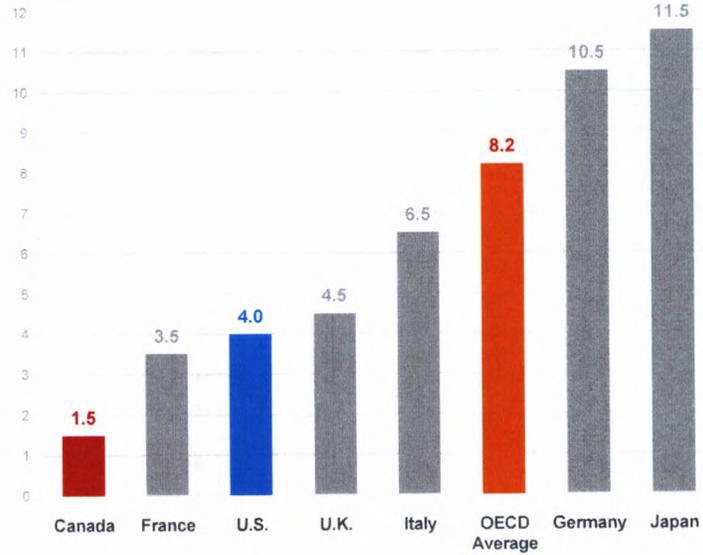
...and takes relatively less time.



- In Canada, it takes fewer days to establish a new business than it does in any other G7 country.



Time Required to Start a Business Days



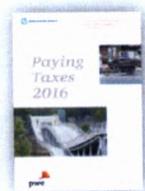
Source: *Doing Business in 2017*, The World Bank Group, 2016

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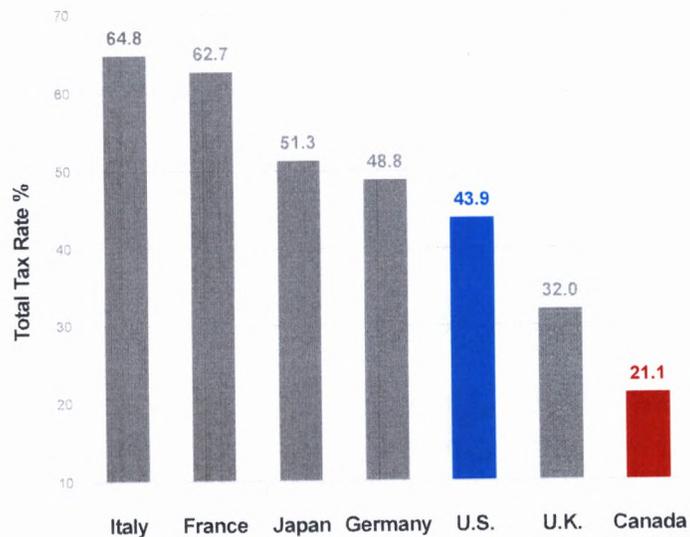
Canada offers the lowest total tax rate on profits in the G7...



- According to PriceWaterhouseCoopers' *Paying Taxes* report, Canada ranks first in the G7 and second in the G20 for the lowest overall amount of taxes paid by companies.



Total Tax Rate* (% of commercial profit) 2016



*Sum of profit taxes, labour taxes and other taxes. Source: PriceWaterhouseCoopers, *Paying Taxes 2016*

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