

Two important co-operative organizations with national interest work together to promote co-operative education and organization in their particular areas. The Co-operative Union of Canada, which celebrated its fiftieth anniversary in 1959, concentrates its efforts in English-speaking areas. Le Conseil canadien de la coopération serves the co-operatives in the areas where the French-language predominates.

These two organizations work closely together in planning matters of co-operative development. Both are members of the International Co-operative Alliance, the headquarters of which are in London, England.

In turn there are eight provincial co-operative unions that are members of the Co-operative Union of Canada. Membership of the Co-operative Union of Canada also includes interprovincial co-operative credit, manufacturing, marketing and insurance societies. Credit Union National Association, Co-operative Wholesale Society of Great Britain and Scottish Co-operative Wholesale Society are affiliate members.

Since the early 1930's, St. Francis Xavier University at Antigonish, Nova Scotia, has carried on extension work in the Maritime Provinces to organize and assist co-operatives. In more recent years a variety of courses has been developed to train people in co-operation. Some of these are short courses for directors and managers of existing co-operatives and credit unions. However, courses are also offered which are an integral part of university work. In addition special courses are offered for visitors from other countries who wish to learn about co-operatives in Canada. Some other universities offer one or two course on co-operatives, but none has as extensive a programme as St. Francis Xavier.

In Saskatoon, the Co-operative Institute was established in 1955 under the sponsorship of Federated Co-operatives. It has concentrated on short courses, often of only one or two weeks duration for co-operative directors, managers and employees. Recently the Co-operative Institute was re-organized as Western Co-operative College with support from co-operatives in the four western provinces. A drive was under way at the time of writing (May 1960) to raise the necessary funds to erect an appropriate building near the university campus at Saskatoon.

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.

To qualify for this exemption co-operatives must comply with certain additional provisions:

- 1) The charter, by-laws or contract, with members or customers, must hold forth the prospect that patronage dividends will be paid.
- 2) No member may have more than one vote in the conduct of the affairs of the co-operative.
- 3) At least 90 per cent of the members must be individuals and at least 90 per cent of the shares, if any, must be held by individuals.