

# Atlantic Canada Business Environment Profile



A compendium of information relevant to  
doing business in Atlantic Canada



Atlantic Canada  
Opportunities  
Agency

Agence de  
promotion économique  
du Canada atlantique

Canada



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# Why Atlantic Canada?

# Why Atlantic Canada?

## A Brief Introduction...

Atlantic Canada is one of the best places in the world to do business according to KPMG's *Competitive Alternatives 2004* study<sup>1</sup>, the world's most comprehensive comparison of business costs.

The study analyzes location-sensitive costs such as land, labour, taxes and electricity costs. Municipalities in Atlantic Canada were compared to cities in other G7 countries and the comparison proved that the Atlantic region consistently offers significant business cost advantages.

Other compelling reasons to invest in Atlantic Canada include:

- Closest ports to Europe in North America
- World-class telecommunications networks
- Low rate of litigation – tort less than half the rate of that in the United States
- The highest per-capita expenditure on education in the G7 countries
- Universal health care (significant medical benefits savings for employers and medical care for employees)
- A competitive, reliable and plentiful energy supply
- A quality of life which rivals that found anywhere in North America

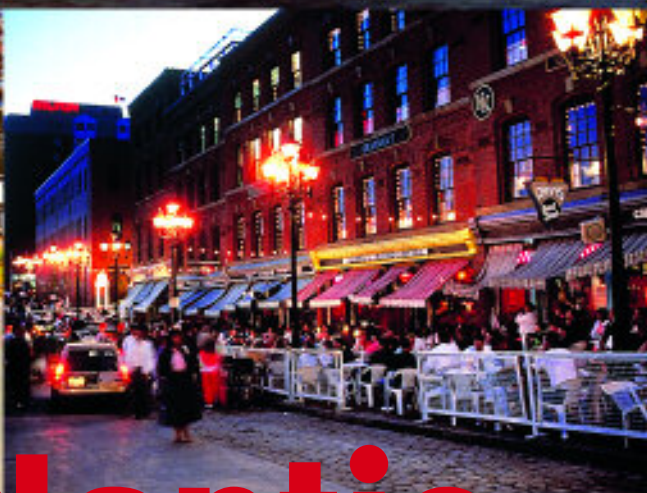
These reasons are among the many that have persuaded international companies such as Keane, Xerox, Wirsbo, EDS, Sepracor, BioVectra and Fantech Limited to choose Atlantic Canada as a location for their growing businesses.

If you are a site selector or corporate decision maker looking for a cost-effective place to do business, this profile offers you detailed, relevant information about Atlantic Canada and the competitive advantages it holds.

**Atlantic Canada  
offers the second-  
lowest corporate  
taxes in the G7.**

<sup>1</sup> Competitive Alternatives 2004 – KPMG's Guide to International Business Costs, [www.competitivealternatives.com](http://www.competitivealternatives.com)





# Atlantic Canada:

## An Overview



# Atlantic Canada:

## An overview

In terms of time zones, culture and climate, Atlantic Canada compares closely to the United States. Over the past decade, the exchange rate has been consistently favourable. From 1999 to 2004, the Canadian dollar averaged US\$0.6849, ranging from US\$0.6199 to US\$0.8493.

Located on the east coast of Canada, the region known as “Atlantic Canada” comprises four provinces: New Brunswick, Newfoundland and Labrador, Nova Scotia and Prince Edward Island. It is bordered by the province of Quebec, the Atlantic Ocean and the New England states.

Atlantic Canada’s major cities include:

#### New Brunswick

- Fredericton<sup>2</sup>
- Moncton
- Saint John

#### Nova Scotia

- Halifax<sup>2</sup>
- Sydney

#### Prince Edward Island

- Charlottetown<sup>2</sup>

#### Newfoundland and Labrador

- St. John’s<sup>2</sup>
- Corner Brook

With a total population of 2.3 million, Atlantic Canada’s workforce is approximately 1.2 million. The region also boasts among the lowest employee turnover and absentee rates in North America.

Atlantic Canada is host to 19 world-class universities, dozens of state-of-the-art research facilities, as well as a comprehensive network of community colleges and other post-secondary

training institutions. As for post-secondary graduates per capita, Atlantic Canada’s average ranks higher than that of either the United States or Canada.

### HOW TO GET HERE

#### By air

You can access Atlantic Canada via direct flights from Newark, New Jersey; Boston, Massachusetts; and London, England. Major cities in Atlantic Canada (Fredericton, Halifax, Charlottetown, St. John’s, Moncton, Sydney, Corner Brook and Saint John) can be reached by direct flights from Canadian cities such as Hamilton, Toronto, Ottawa and Montreal.

Atlantic Canada is served by several airlines, including Air Canada, CanJet, WestJet and Delta. United Airlines and Continental Airlines also fly into Halifax from Boston and Newark.

Served by 19 regional, national and international carriers, Halifax, Nova Scotia, has the largest airport in the region.

Delta, USAir and PanAm offer non-stop service to Boston, New York, Philadelphia, Baltimore and Washington from Bangor, Maine – a two-hour drive from the New Brunswick border.

#### By road

U.S. Highway I-95 connects to the Trans-Canada Highway at the Maine/New Brunswick border. The Trans-Canada Highway runs from coast-to-coast across Canada.



Served by 19 regional, national and international carriers, Halifax, Nova Scotia, has the largest airport in the region.

<sup>2</sup> Indicates the capital city of each province

## ATLANTIC CANADA: **AN OVERVIEW**

**“In the end, it’s the quality of your people and their skills that make you successful. Prince Edward Island is ideal for this – we have excellent educational and research institutions and prominent scientists close by.”**

Dr. Tony Lucas, CEO of BioVectra dcl. Headquartered in Prince Edward Island, the company provides biochemical and protein engineering products and services around the world.

U.S. Route 9 runs from Bangor, Maine, to St. Stephen, a New Brunswick border town just a short drive from Saint John, the largest city in the province.

### **By rail**

Atlantic Canada is connected to other major cities in Canada by VIA Rail (passenger service) and CN Rail (cargo service). Both railways offer coast-to-coast service from Halifax, Nova Scotia, to Vancouver, British Columbia.

### **ECONOMY**

Boosted by value-added products and services, Atlantic Canada’s resource-based industries (e.g. fishing, agriculture, mining and forestry) continue to serve as the main drivers of the regional economy. However, building on inherent strengths and assisted by government focus and partnerships, complementary sectors are growing in importance and scope.

For example, propelled by offshore oil and gas projects such as Sable Offshore Energy, Hibernia and Terra Nova, the energy sector has emerged as a major generator of regional GDP, particularly in Nova Scotia and Newfoundland and Labrador.

Building on its research capacity as well as its proximity to and historic relationship with the sea, Atlantic Canada now hosts almost half of the country’s ocean technology sector. Canadian expertise ranges from ocean mapping, to the identification and processing of sea-based nutraceuticals, to the creation and production of revolutionary new marine survival equipment.

Benefiting from the region’s deep pool of skilled graduates and superior

telecommunications infrastructure, the IT sector has flourished in recent years. Companies such as Aliant Telecom are widely acknowledged as international leaders within this sector. With CAN\$4 billion in market capitalization, Aliant Telecom is easily the region’s main provider of telecommunications products and services.

Value-added processes and technologies within traditional resource-driven sectors have allowed for new growth and a diversified economy.

### **POLITICAL SYSTEM**

Canada is a confederation of ten provinces and three territories. The country is governed by a democratic parliamentary system, based on the model originated in Great Britain.

### **Parties**

At the federal level, the major political parties include: the Liberal Party of Canada, the Conservative Party of Canada, the New Democratic Party of Canada and the Bloc Québécois. In Atlantic Canada, these parties, except the Bloc Québécois, represent the major provincial parties of the region.

### **Elected Officials**

Elected officials at the federal level are known as Members of Parliament (MPs). The head of the party that wins the majority of seats in a federal election becomes the Prime Minister of Canada.

Provincially and territorially, individuals are elected as members of their provincial legislative assemblies and are generally known as Members of the Legislative Assembly (MLAs). The head of the party with the most elected officials in each province or territory is called the Premier.

Elections at both the federal and provincial/territorial levels must be held within five years of the previous election.

### Regional Budgets

Each of Atlantic Canada's four provinces boasts a long history of fiscal responsibility.

New Brunswick and Nova Scotia have balanced their budgets for several years. Newfoundland and Labrador's budget is now balanced as well, while Prince Edward Island continues to work at reducing its small deficit. In fact, two of the top investment ranking firms in the world, Standard & Poor's and Moody's Investment Services, have continually given the provinces positive credit ratings.

In terms of taxes, provincial rates are stable or on the decline.

### Responsibilities and Powers

Federal and provincial governments split certain responsibilities and powers. For example, national defence, immigration and foreign policy fall under federal responsibilities, while education and health care are the responsibilities of the individual provinces and territories.

At the municipal level, government is controlled by individuals who are elected to a municipal council. Referred to as Councillors, these officials are responsible for local by-laws and infrastructure in their communities.

All three levels of government work together to support the business community in their respective regions. In Atlantic Canada, federal, provincial and municipal stakeholders actively strive to ensure the greatest ease for businesses to establish and grow in their communities.

### ECONOMIC DEVELOPMENT

Federal, provincial and municipal governments are all active promoters of economic development. To this end, each offers a number of programs and services to encourage business growth and new investment within their borders.

Each provincial government in Atlantic Canada has its own investment and development strategy that it develops with federal and municipal partners. This strategy is usually guided by a distinct provincial department mandated to work toward business growth and investment.

### New Brunswick

Bordering the state of Maine, the province of New Brunswick offers geographic proximity to major markets, a stable, bilingual (French/English) workforce, and competitive business costs. Business New Brunswick, the arm of the provincial government focussed on business development, trade and investment, offers tailored financial assistance, often in the form of payroll rebates and forgivable loans.

In terms of investment, New Brunswick's sector focus has increasingly narrowed on knowledge-based and value-added resource sectors.

For more on New Brunswick's Business Growth and Investment Strategy, see "Greater Opportunity: the New Brunswick Prosperity Plan 2002-2012" at [www.gnb.ca](http://www.gnb.ca).

### ATLANTIC CANADA'S CREDIT RATINGS

Province	Standard & Poor's	Moody's Investment Services
New Brunswick	AA-	Aa3
Newfoundland and Labrador	A-	A3
Nova Scotia	A	A2
Prince Edward Island	A	A2

source: Standard & Poor's Rating Services

**"In Nova Scotia, we're extremely pleased with the business resources the region of Cape Breton has to offer, and especially with the calibre of the workforce. The results from our Sydney Customer Interaction Centre have far exceeded our expectations."**

David Carrigan, VP, Atlantic Region for EDS Canada, headquartered in Sydney, Nova Scotia.

## ATLANTIC CANADA: AN OVERVIEW

### PRIORITY SECTORS IN ATLANTIC ECONOMIC DEVELOPMENT

- Aerospace and Defence
- Agriculture and Agri-food
- Information Communications Technology
- Biotechnology and Life Sciences
- Business and Professional Services
- Construction
- e-Business
- Energy (Oil and Gas)
- Environmental Products and Services
- Fisheries and Aquaculture
- Ocean Technologies

### Newfoundland and Labrador

Competitive costs and a stable, available workforce are among the many business advantages offered in Newfoundland and Labrador. The province has also created additional business incentives such as the Economic Diversification and Growth Enterprises (EDGE) tax rebate program.

Newfoundland and Labrador's "Renewal Strategy for Jobs and Growth" ([www.gov.nf.ca](http://www.gov.nf.ca)) sets out a course for economic development through the rejuvenation of several traditional sectors and the strategic development of new industries. These include: fisheries, aquaculture, agri-food, forestry, mining, tourism and cultural heritage, petroleum and manufacturing.

Special emphasis is placed on developing knowledge-based industries in information technology, aerospace, biotechnology, marine technologies and educational products.

### Nova Scotia

Nova Scotia offers a long-standing history of commercial cooperation with the United States, as well as a highly educated workforce, competitive business costs and tailored, aggressive incentive packages for investors, which include loans, payroll rebates and tax credits.

"Opportunities for Prosperity" ([www.gov.ns.ca/econ/strategy](http://www.gov.ns.ca/econ/strategy)), the Government of Nova Scotia's road map to economic growth, focusses on the importance of partnerships to fortify traditional, resource-based industries and to grow emerging ones. Of particular emphasis are: near-shore outsourcing for IT and software application development, value-added and advanced manufacturing, aerospace

and defence, medical devices and ocean-based nutritional supplements and the downstream energy sector.

### Prince Edward Island

Prince Edward Island has evolved its traditional sectors, such as fishing and agriculture, to grow new industries. Among them, aquaculture and bio-sciences are expanding in importance and reputation. IT and aerospace are also emerging sectors, and value-added manufacturing and tourism continue to be key drivers of the economy.

With emphasis on these sectors, financial packages are tailored to business investors' needs. A stable workforce, low rates of unionization and competitive business costs are among the other incentives the province offers to businesses. For more information visit [www.peibusinessdevelopment.com](http://www.peibusinessdevelopment.com).

### Atlantic Canada

In Atlantic Canada, the Atlantic Canada Opportunities Agency (ACOA) is the federal arm of government mandated to grow the regional economy. It does so by working to grow existing businesses and by encouraging new businesses to locate in the region. Interest-free loans for business start-up, expansion and modernization are among its principal tools for promoting and encouraging business growth.

Increasingly, all levels of government are working together to streamline government services related to business. The result: more efficient regulatory processes in areas related to establishing new businesses and environmental impact assessments (EIAs). In fact, EIAs in Canada, on average, take only a fraction of the time that they do in the United States.

### BUSINESS CLIMATE

Atlantic Canada is close to lucrative markets and is strategically located between the United States and Europe. Moreover, under the North American Free Trade Agreement (NAFTA), the region has access to one of the world's largest free-trade areas – 430 million North American consumers. Nearly one billion dollars of trade crosses the Canada–United States border every day.

Atlantic Canada is well connected to major North American markets by road, sea, air and rail.

A modern four-lane highway system connects the Atlantic provinces to the eastern United States. In fact, Atlantic Canada is within one day's driving distance of more than one-third of the entire population of North America.

By sea, travel to Europe from Atlantic Canada's ports is, on average, two days faster than from anywhere else in North America.

Four international and several smaller airports offer dozens of daily flights from Atlantic Canada to major destinations throughout North America and overseas. They also provide competitive service to the top air-cargo shipping companies in the world, including: FedEx, DHL, Emery Worldwide, and Kuehne and Nagel.

Atlantic Canada's telecommunications infrastructure, which includes a

high-speed digital broadband network across each province, is considered among the best in the world.

The trans-Atlantic fibre-optic cable network that links North American and European telecommunications networks was directly connected to Atlantic Canada in 1998. Upgrades to the regional network are continuous.

When it comes to energy, the region's supply is ample, reliable and competitively priced. On average, energy costs in Atlantic Canada are 30% lower than those in the United States and other G7 countries measured within KPMG's 2004 *Competitive Alternatives* study.

The Atlantic region is served by all Canadian chartered banks as well as the nation's top law and accounting firms.

Universal health care is paid for through taxes; this generally means significant employer savings on medical benefits for all personnel.

Atlantic Canadian goods such as electricity, natural gas, lumber, seafood, minerals and value-added resource products and services (e.g. engineering, communications and environmental expertise), are exported across Canada and around the world.

With so many advantages, the Atlantic Canadian economy is strong and growing. The region's GDP stands at CAN\$59 billion, approximately equivalent to US\$44.45 billion, with a GDP growth rate of over 15% since 1998.

**“Keane has had great success in finding and hiring a highly skilled and motivated workforce to power the growth of our Halifax Advanced Development Centre. Our successes in this area continue to be fundamental to the growth of Keane's Application Outsourcing business, and is enabled by our strong partnership with the Nova Scotia government.”**

James T. Brewer  
Director of North American  
Delivery Solutions, Keane Inc.

## ATLANTIC CANADA: AN OVERVIEW

### 2004 Export Tables by NAICS Code

#### TOP 25 ATLANTIC CANADA EXPORTS BY INDUSTRY

Value in Thousands of U.S. Dollars

2004

Petroleum Refineries	\$5,025,000
Seafood Product Preparation	1,819,000
Paper Mills	1,359,000
Oil and Gas Extraction	1,216,000
Sawmills and Wood Preservation	696,000
Tire Manufacturing	567,000
Pulp Mills	532,000
Fishing	516,000
Frozen Food Manufacturing	368,000
Iron Ore Mining	365,000
Veneer, Plywood and Engineered Wood Product Manufacturing	283,000
Other Non-Metallic Mineral Mining and Quarrying	209,000
Ship and Boat Building	163,032
Copper, Nickel, Lead and Zinc Ore Mining	108,000
Electric Power Generation	107,000
Animal Aquaculture	95,000
Paperboard Mills	79,000
All Other Miscellaneous Manufacturing	75,000
All Other Wood Products Manufacturing	69,000
Navigational, Measuring, Medical and Control Instruments Manufacturing	67,000
Unsupported Plastic Film, Sheet and Bag Manufacturing	64,000
Fibre, Yarn and Thread Mills	55,000
Vegetable and Melon Farming	54,000
Other Plastic Product Manufacturing	53,000
Non-Ferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding and Alloying	52,000

source: Statistics Canada 2004

### **TOP 10 COUNTRIES FOR ATLANTIC CANADA EXPORTS**

Value in Thousands of U.S. Dollars

2004



United States	\$12,603,000
China	292,000
United Kingdom	292,000
Japan	281,000
Spain	257,000
Germany	256,000
Netherlands	205,000
France (including Monaco, French Antilles)	162,000
Italy (including Vatican City State)	98,000
Brazil	95,000

source: Statistics Canada 2004

## ATLANTIC CANADA: AN OVERVIEW

### TOP 25 ATLANTIC CANADA EXPORTS TO THE UNITED STATES BY INDUSTRY

Value in Thousands of U.S. Dollars

2004

Petroleum Refineries	\$4,673,000
Oil and Gas Extraction	1,209,000
Seafood Product Preparation and Packaging	1,041,000
Paper Mills	922,000
Sawmills and Wood Preservation	672,000
Tire Manufacturing	527,000
Fishing	398,000
Pulp Mills	305,000
Frozen Food Manufacturing	277,000
Veneer, Plywood and Engineered Wood Product Manufacturing	270,000
Other Non-Metallic Mineral Mining and Quarrying	133,000
Electric Power Generation	107,000
Animal Aquaculture	94,000
All Other Wood Product Manufacturing	64,000
Unsupported Plastic Film, Sheet and Bag Manufacturing	64,000
All Other Miscellaneous Manufacturing	61,000
Paperboard Mills	60,000
Other Plastic Product Manufacturing	49,000
Navigational, Measuring, Medical and Control Instruments Manufacturing	46,000
Fibre, Yarn and Thread Mills	44,000
Household and Institutional Furniture Manufacturing	43,000
Nursery and Floriculture Production	43,000
Vegetable and Melon Farming	40,000
Iron Ore Mining	39,000
Non-Ferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding and Alloying	39,000

source: Statistics Canada 2004



## ATLANTIC CANADA: AN OVERVIEW

### ATLANTIC CANADA ECONOMIC INDICATORS 2004

<b>Gross Domestic Product</b>	CAN\$59,289,000,000
<b>Population</b>	2.3 million
<b>Employment</b>	1.2 million
<b>Unemployment</b>	11.4%
<b>Participation Rate</b>	62.7%
<b>Average Weekly Earnings</b>	CAN\$615.91

source: Statistics Canada

### ECONOMIC OUTLOOK 2005

<b>Real GDP Change</b>	2.3%
<b>Employment Growth</b>	1.0%
<b>Unemployment Rate</b>	10.5%

source: Conference Board of Canada

### MAJOR EMPLOYERS NUMBER OF EMPLOYEES

The following is a listing of some of the major employers in each of the four Atlantic provinces.

Province	5,000 +	2,500 – 4,999	1,000 – 2,499	500 – 999
<b>NOVA SCOTIA</b>	Government of Canada Government of Nova Scotia	Dalhousie University Michelin Tire Northwoodcare Inc.	Aliant Convergys Corporation IWK Health Centre Atlantic Building Cleaning Ltd. EDS Corporation Bank of Nova Scotia Trenton Works Clearwater Fine Foods ICT Canada	Staples Air Canada OMNI Facility Services Canada Corp. Comeau's Sea Foods Ltd. Stream International Inc. Royal Bank Minacs Worldwide IMP Group TalTech Holdings Inc. Xerox Canada Ltd.
<b>NEW BRUNSWICK</b>	Government of Canada Government of New Brunswick	Midland	United Parcel Service University of New Brunswick ICT Canada McCain Foods Royal Bank Client Logic Cendant Canada Inc.	Xerox Canada Ltd. Université de Moncton Medavie Blue Cross VAS Nu Comm Cendant Canada Inc. Exxon Mobile
<b>PRINCE EDWARD ISLAND</b>		Province of Prince Edward Island	Government of Canada Cavendish Farms	University of Prince Edward Island Holland College Ocean Choice
<b>NEWFOUNDLAND AND LABRADOR</b>	Government of Canada Government of Newfoundland and Labrador	Memorial University of Newfoundland	Corner Brook Pulp & Paper Ltd. Iron Ore Company of Canada ICT Canada Convergys	Sobey's Inc. Fishery Products International Ltd.

## ATLANTIC CANADA: AN OVERVIEW

The cost of living in Atlantic Canada is 25% to 65% lower than other major North American regions.

### LIVING HERE

People like living in Atlantic Canada. They like the four-season activities, the natural beauty, the welcoming smiles, the pace, the peace and serenity.

That's why the region has been able to attract thousands of managers, technicians, engineers and skilled trades people over the last decade.

They've come to Atlantic Canada to work in growing industries, such as information technology, biotechnology, business process outsourcing, oil and gas, and aerospace.

They've come to enjoy life.

In Atlantic Canada you're never more than 15 or 20 minutes from the seashore, a lake or a river. The morning commute is more likely to be five minutes than fifty. Housing is affordable, health care is guaranteed, and all levels of government focus on education.

### The Atlantic Canada Way of Life

- **Housing** - A bigger house, a cottage and a boat, all for the price of a home in larger urban markets.
- **Education** - Public schooling from kindergarten to grade 12, and more universities and colleges per capita than any other region of Canada.
- **Golf courses** - One of the highest concentrations of golf courses in North America.
- **Parks/ecotourism** - More national parks per capita than any other Canadian region.
- **Beaches** - Some of the warmest ocean waters north of the Carolinas.
- **Four-season activities** - From ice skating, downhill and cross-country skiing to hiking, biking, sea kayaking, sailing and world-renowned salmon angling.
- **Indoor activities** - Theatres, festivals, museums, cinemas, urban entertainment centres, modern shopping centres and sporting events.
- **Community spirit** - Volunteerism rates 24% above the national average; Atlantic Canada boasts the highest charitable donation rate by individual in the country.

### CLIMATE

Atlantic Canada's climate is relatively stable and free of major natural disasters found in other parts of the world. In fact, according to Environment Canada (the federal government department that monitors the nation's weather), with the exception of Hurricane Juan, an anomalous weather pattern that hit Nova Scotia and Prince Edward Island in 2003, climatic data for the region has remained essentially unchanged for the last 30 years.

In most places, snow will begin to fall in December and melt by April or early May. Sophisticated snow-removal systems ensure business-as-usual throughout the winter months.

Spring, summer and fall bring beautiful vistas and warmer temperatures, which average in the mid to high 20s Celsius (70s Fahrenheit) from June until September.

### AVERAGES

Province	Season	Temperature	Snowfall	Rainfall
NOVA SCOTIA	Spring	Mar. – May		
	Summer	Jun. – Aug.	24°C (75°F)	135cm (53")
	Fall	Sep. – Nov.		
	Winter	Dec. – Feb.	-3°C (37°F)	231cm (91")
NEW BRUNSWICK	Spring	Mar. – May		
	Summer	Jun. – Aug.	24°C (75°F)	109 cm (43")
	Fall	Sep. – Nov.		
	Winter	Dec. – Feb.	-21°C (-5°F)	348 cm (137")
PRINCE EDWARD ISLAND	Spring	Mar. – May		
	Summer	Jun. – Aug.	24°C (75°F)	99 cm (39")
	Fall	Sep. – Nov.		
	Winter	Dec. – Feb.	-15°C (5°F)	328 cm (129")
NEWFOUNDLAND AND LABRADOR	Spring	Mar. – May		
	Summer	Jun. – Aug.	23°C (73°F)	99 cm (39")
	Fall	Sep. – Nov.		
	Winter	Dec. – Feb.	-8°C (17°F)	300 cm (118")

## ATLANTIC CANADA: AN OVERVIEW

### CRIME

Number of homicides per  
100,000 population

	Atlantic Canada	United States
Crimes of violence	1,005.0	2,230.0
Homicides	0.9	7.1

source: Statistics Canada 2004

### CRIME RATES

By North American standards, Canada represents a safe homeland environment. This is particularly true of Atlantic Canada.

Policing in the region is comprehensive and carried out by municipal police forces in conjunction with the Royal Canadian Mounted Police (RCMP) in New Brunswick, Nova Scotia and Prince Edward Island. Newfoundland and Labrador is also served by the Royal Newfoundland Constabulary (RNC).

Border entry points in all Atlantic Canadian provinces are well staffed by trained officials. On December 12, 2001, following 9/11, Canada and the United States signed the Smart

Border Declaration. The Declaration outlined a 32-point Action Plan, which provides for ongoing collaboration in identifying and addressing security risks while efficiently expediting the legitimate flow of people and goods across the Canada-United States border. Border crossing wait times, though increased, remain minimal and cause little interruption. The Canada Border Services Agency Web site ([www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)) updates border crossing wait times every ten minutes.

As of January 1, 2001, a valid firearms licence or Firearms Acquisition Certificate is required to own or to use a firearm in Canada, further demonstrating the safety measures the Canadian government undertakes.



# **Business**

## **Environment**

# Business

## Environment

KPMG has named Atlantic Canada one of the best places in the world to do business in three consecutive editions of its *Competitive Alternatives* study<sup>3</sup>.

The study analyzes a wide range of criteria including labour, transportation, taxes and energy costs in more than 120 cities around the world. In 14 of the 17 industrial sectors, Atlantic Canadian municipalities offer the lowest business costs.

Proof that the Atlantic region is a good place to do business is perhaps best demonstrated by the growing number of major international companies that thrive within its borders. Home-grown firms such as McCain Foods, one of the largest food processing companies in the world, are headquartered in the region, while top international firms such as Michelin and Frito-Lay have operated successful plants in the region for decades. With clientele across North America and abroad, industry leaders including Keane Inc., EDS, United Parcel Service and Convergys are successfully operating customer contact centres and near-shore outsourcing centres in Atlantic Canada.

More and more often, successful, growth-oriented companies are recognizing Atlantic Canada as a superior, long-term location for doing business.

### **COST ADVANTAGES**

Foreign firms are doing business in Atlantic Canada because it saves them money. According to the KPMG study, *Competitive Alternatives 2004*, average business costs in Atlantic Canadian cities are the lowest among the G7 countries, with an 11.6% cost advantage over the United States' baseline.

Using a benchmark group of cities in the United States, the study looks at comparable Canadian cities and finds that the latter demonstrate average after-tax savings of 9%. Halifax, Nova Scotia, and Moncton, New Brunswick, two of the featured Atlantic Canadian cities, demonstrate even higher savings. In fact, the cost of doing business in these two cities is almost 12% lower than those of their counterparts in the United States.

Moreover, Halifax and Moncton ranked fourth and third (respectively) in terms of overall lower business costs out of 98 cities identified in the main part of the study.

*Competitive Alternatives 2004* also indicates the costs of doing business in six other Atlantic Canadian municipalities: Truro, Charlottetown, Pictou, Saint John, St. John's and Sydney. Similar to Halifax and Moncton, each of these locations shows significant business cost advantages over their counterparts in the United States.

### **COMPARE YOUR BUSINESS COSTS**

KPMG's interactive Web site ([www.competitivealternatives.com](http://www.competitivealternatives.com)) offers investors the opportunity to make customized cost comparisons. The program is built on 30,000 points of data, derived from the scrutiny of 17 manufacturing, research and development, software and corporate services sectors in a variety of cost categories.

<sup>3</sup> *Competitive Alternatives* – KPMG's Guide to International Business Costs, [www.competitivealternatives.com](http://www.competitivealternatives.com)

## BUSINESS ENVIRONMENT

An increasing number of successful, growth-oriented companies are recognizing Atlantic Canada as a superior long-term location for doing business.

### EIGHT CENTRES THAT MAKE ATLANTIC CANADA THE MOST COST-EFFICIENT PLACE TO DO BUSINESS IN NORTH AMERICA

#### HALIFAX, NOVA SCOTIA

Pop. 360,000

##### NEW GROWTH STRENGTHS:

Biotechnology, energy/utilities, software design/development. (Home of the Institute for Marine Biosciences and the Brain Repair Centre.)

##### TRADITIONAL STRENGTHS:

Defence equipment services, distribution/logistics, health, education.

##### SECTOR COST ADVANTAGE:

(relative to the U.S.)  
Biotechnology 24.7%  
Software design 16.2%  
Clinical trials 34.6%  
Web and multimedia 15.2%

##### OVERALL COST SAVINGS:

(over average U.S. city) 11.4%

#### PICTOU, NOVA SCOTIA

Pop. 47,000

##### NEW GROWTH STRENGTHS:

ICT, distribution/logistics, tourism.

##### TRADITIONAL STRENGTHS:

Aquaculture, forestry/wood products, specialty manufacturing.

##### SECTOR COST ADVANTAGE:

(relative to the U.S.)  
Web and multimedia 19.6%  
Clinical trials 40%  
Electronics 11.5%

##### OVERALL COST SAVINGS:

(over average U.S. city) 15%

#### ST. JOHN'S, NEWFOUNDLAND AND LABRADOR

Pop. 173,000

##### NEW GROWTH STRENGTHS:

ICT, engineering/environmental technologies (home of Canadian Centre for Marine Communications), petrochemicals (massive Hibernia offshore reserves).

##### TRADITIONAL STRENGTHS:

Fishing/aquaculture marine resources, tourism.

##### SECTOR COST ADVANTAGE:

(relative to the U.S.)  
Web and multimedia 15.7%  
Chemicals 8.5%  
Software design 16.8%  
Precision manufacturing 10.8%

##### OVERALL COST SAVINGS:

(over average U.S. city) 10.3%

#### SYDNEY, NOVA SCOTIA

Pop. 110,000

##### NEW GROWTH STRENGTHS:

ICT, engineering/environmental technologies, corporate services. (Home of the National Research Council's Wireless Systems and University of Cape Breton's Information Technology Innovation Centre).

##### TRADITIONAL STRENGTHS:

Health, education, insurance/financial services, tourism.

##### SECTOR COST ADVANTAGE:

(relative to the U.S.)  
Back office/call centres 21.5%  
Web and multimedia 17.1%  
Precision manufacturing 12.6%  
Software design 17.8%

##### OVERALL COST SAVINGS:

(over average U.S. city) 12.3%

*Note: Percentage indicates comparative cost advantage of individual municipality over counterparts in the United States.*

### **MONCTON, NEW BRUNSWICK**

Pop. 118,000

#### **NEW GROWTH STRENGTHS:**

ICT, high-tech manufacturing, corporate services. (Strong bilingual capacity and home of the National Research Council's e-Learning group.)

#### **TRADITIONAL STRENGTHS:**

Metal manufacturing, telecom equipment/services and transportation services.

#### **SECTOR COST ADVANTAGE:**

(relative to the U.S.)

Back office/call centres 18.0%

Aerospace 10.2%

Manufacturing 11.6%

Software design 17.8%

#### **OVERALL COST SAVINGS:**

(over average U.S. city) 12%

### **CHARLOTTETOWN, PRINCE EDWARD ISLAND**

Pop. 58,000

#### **NEW GROWTH STRENGTHS:**

Biotechnology, shared services/call centres, aerospace. (Home of the Atlantic Technology Centre and Atlantic Veterinary College.)

#### **TRADITIONAL STRENGTHS:**

Agri-food, fishing/aquaculture, tourism.

#### **SECTOR COST ADVANTAGE:**

(relative to the U.S.)

Back office/call centres 19.4%

Aerospace 12.5%

Precision manufacturing 14.7%

R&D 23.6%

#### **OVERALL COST SAVINGS:**

(over average U.S. city) 12.2%

### **SAINT JOHN, NEW BRUNSWICK**

Pop. 123,000

#### **NEW GROWTH STRENGTHS:**

Tourism, petrochemicals, ICT. (Home of the National Research Council's e-Health Research Group).

#### **TRADITIONAL STRENGTHS:**

Energy/utilities, shipbuilding, metal manufacturing/products, pulp and paper.

#### **SECTOR COST ADVANTAGE:**

(relative to the U.S.)

Back office/call centres 17.2%

Chemicals 8.4%

Precision manufacturing 11.6%

Software design 16.9%

#### **OVERALL COST SAVINGS:**

(over average U.S. city) 11.9%

### **TRURO, NOVA SCOTIA**

Pop. 44,000

#### **NEW GROWTH STRENGTHS:**

Agri-foods products/services, chemicals/plastics, life sciences.

#### **TRADITIONAL STRENGTHS:**

Equipment/machinery manufacturing, forestry/wood products, textiles, apparel design/manufacturing.

#### **SECTOR COST ADVANTAGE:**

Biotechnology 26.7%

Chemicals 9.1%

Pharmaceuticals 9.7%

Clinical trials 36.9%

#### **OVERALL COST SAVINGS:**

(over average U.S. city) 13.4%

Foreign firms are doing business in Atlantic Canada because it saves them money. According to the KPMG study, *Competitive Alternatives 2004*, average business costs in Atlantic Canadian cities are the lowest among the G7 countries, with an 11.6% cost advantage over the United States baseline.



## BUSINESS ENVIRONMENT

A complete review of business costs for Atlantic Canada compared to other G7 countries in the study can be seen below, further highlighting Atlantic Canada as a profitable place to do business.

### Business Cost Index Ratings (U.S. = 100%)

Percent cost advantage/disadvantage relative to the U.S. cost index is taken as the baseline.

INDUSTRY	NORTH AMERICA			EUROPE						ASIA PACIFIC			
	Atlantic Canada*	Canada	U.S.	France	Germany	Iceland	Italy	Luxembourg	U.K	Netherlands	Australia	Japan	
<b>Manufacturing</b>													
Aircraft Parts	4.2%	89.0	92.9	100.0	99.2	117.1	101.3	100.6	99.9	97.9	104.5	93.5	126.7
Food Processing	-0.9%	95.5	95.3	100.0	98.0	106.3	116.5	99.6	98.5	96.8	99.4	94.7	112.7
Auto Parts	0.3%	91.9	93.6	100.0	98.9	113.8	102.2	100.5	100.2	97.5	103.2	92.1	129.6
Specialty Chemicals	2.8%	91.3	93.9	100.0	99.9	109.8	100.9	97.0	96.7	98.1	104.2	96.9	114.0
Electronics Assembly	3.8%	89.6	93.2	100.0	100.8	115.0	101.9	99.2	100.5	98.7	105.7	95.1	123.7
Medical Device Manufacturing	3.4%	91.2	94.4	100.0	100.3	115.8	100.2	101.2	100.6	98.2	104.9	95.6	124.5
Metal Machining	-0.2%	92.2	93.7	100.0	98.8	114.0	102.7	100.7	100.2	97.4	103.2	92.0	130.5
Pharmaceutical Products	3.1%	91.1	94.0	100.0	99.6	113.4	99.4	100.4	99.4	97.5	103.2	95.8	120.4
Plastic Products	-2.3%	93.4	93.6	100.0	97.9	114.4	120.1	101.4	99.6	97.4	101.9	91.3	129.1
Precision Components	4.4%	87.2	91.8	100.0	98.0	124.4	101.6	102.1	99.8	95.9	102.0	91.2	128.6
Telecom Equipment	2.0%	93.7	95.7	100.0	98.5	105.1	102.3	98.9	98.9	97.2	101.0	96.4	108.6
<b>R&amp;D</b>													
Biomedical R&D	10.4%	74.7	83.4	100.0	97.3	115.0	94.8	91.8	100.2	96.6	101.3	88.6	135.9
Clinical Trials	15.6%	65.5	77.6	100.0	105.6	131.5	95.5	97.2	94.8	94.0	83.8	85.7	153.3
Electronic Systems Development & Testing	7.2%	66.6	75.3	100.0	86.8	102.2	81.7	82.6	89.4	85.4	90.5	71.7	120.8
<b>Software</b>													
Advanced Software	2.4%	82.7	86.4	100.0	98.5	108.2	88.4	95.6	95.7	92.9	105.3	84.7	114.4

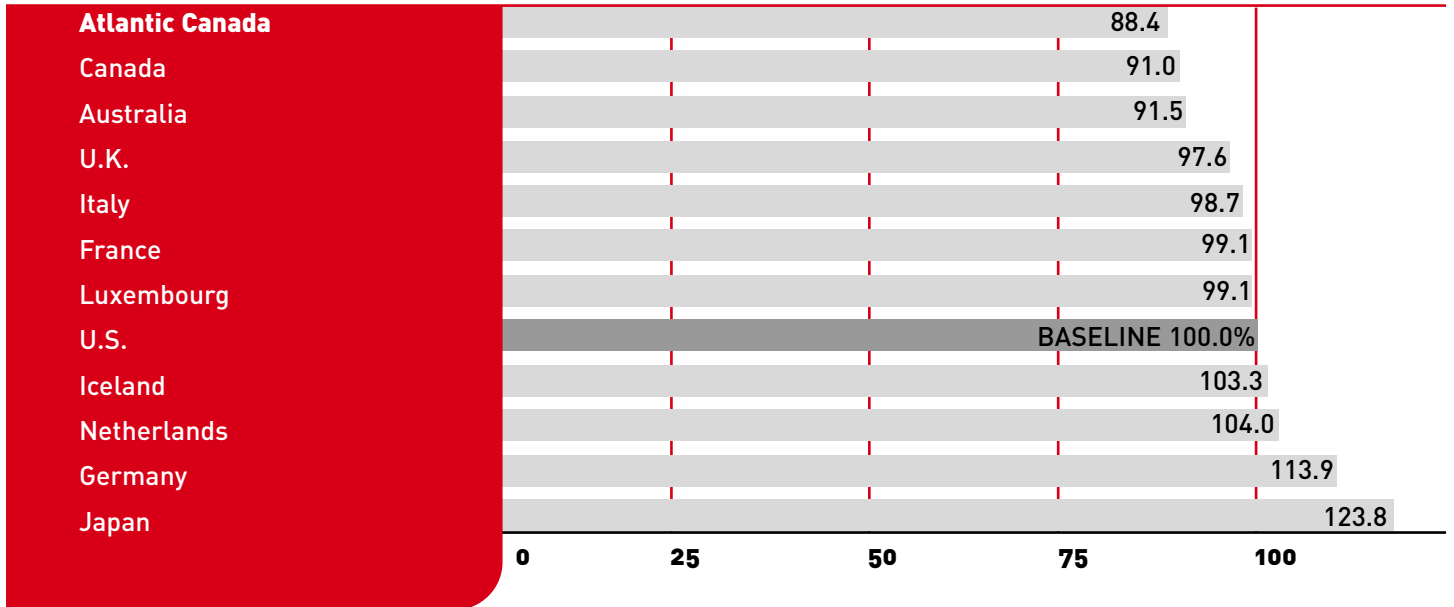
\*% Savings for Atlantic Canada as a region over the #1 country in each industry.

\*Totals in the Atlantic Canada column represent an eight-city average.

**Comparison of Annual Costs – 12 Industry Average†**

Overall business operation average in 12 industries.\*

Percent cost relative to the United States.



\* Industries used for study are: agriculture and agri-food production, biotechnology, business and professional services, construction, e-business, energy, fisheries and aquaculture, information communications technologies, ocean technologies, research and development, environmental industries, and aerospace and defence.

† Total business costs comprise the sum of location-sensitive costs and location-insensitive costs. Atlantic Canada represents an eight-city average.

Canada's corporate tax rates compare favourably to those of the United States.

### TAXATION

#### Corporate Taxation

Like the United States, which has a federal income tax and imposes different tax legislation in all 50 states, Canadian income taxes are levied at the federal and provincial/territorial levels.

In Atlantic Canada, the provinces use federal legislation to determine taxable income. This means that income tax can be calculated through a simpler process than that required in the United States. The process is further simplified by the fact that the federal government administers and collects income and capital taxes on behalf of the provinces. This means that only one income tax return, covering both federal and provincial taxes, is filed.

Provincially, income tax is levied by the province in which a corporation is considered permanently established. This is determined by sales and wages. Some provinces, such as Newfoundland and Labrador and Nova Scotia offer tax "holidays" that can range up to several years for qualifying new corporations.

The governments of Canada, New Brunswick and Nova Scotia apply

capital taxes to larger corporations. The federal capital tax, which applies at a rate of 0.225%, is generally based on a corporation's capital stock, retained earnings and debt in excess of CAN\$10 million, and will be eliminated by 2008. The provincial capital tax base is similar to that of the federal government's, but these provincial taxes apply only if the corporation's capital exceeds CAN\$5 million. In determining federal and provincial taxable income, Nova Scotia and New Brunswick capital taxes are deductible.

Corporate income tax rates distinguish between active business income and passive investment income. Only 50% of capital gains earned by a corporation are included in taxable income. Preferential rates are offered to manufacturing and processing operations and Canadian-controlled firms.

Publicly traded and privately held corporations are taxed differently, while tax considerations may also be somewhat different for companies operating in resource sectors.

Different types of business entities (branch, corporation, joint venture, unlimited liability corporation, etc.) are taxed differently in Canada and abroad. Careful planning is required to minimize global taxes during operation or upon repatriation of profits after a business is sold or dissolved.

The Canada-United States Tax Convention impacts the taxation of American corporations with activities in Canada; therefore, structures and transactions should be planned to make maximum use of tax advantages and to avoid double taxation under this treaty.

In general, corporate tax rates in Canada compare favourably to those in the United States.

#### Canada-U.S. Corporate Tax Rate Comparisons – Current and Proposed (including capital taxes)

	2003		2008	
	Canada	U.S.	Canada	U.S.
<b>Federal income tax rate</b>	23.00	35.00	21.00	35.00
<b>General rate</b>	1.12	-	1.12	-
<b>Surtax</b>	24.12	35.00	22.12	35.00
<b>Provincial/State average income tax rate</b>	12.00	9.80	9.80	9.80
<b>Federal-provincial average income tax rate</b>	36.10	39.00	31.90	39.00
<b>Federal-provincial corporate tax rate</b>	39.40	40.00	33.80	40.00

### **Tax Credits**

Many Canadian provinces offer tax credits for activities related to scientific research and development as well as investment.

For additional information on corporate tax credits in Atlantic Canada, see Incentives on page 22.

### **Sales Taxes**

The Goods and Services Tax (GST), similar to the VAT in Europe, is generally collected and remitted at 7% on most goods and services in Canada. GST charged during commercial activities is generally credited back to the purchaser. This means that, for business, the GST is a flow-through item rather than a real cost of doing business. That said, the tax must be remitted to government on a regular basis and can, therefore, affect cash flow.

Newfoundland and Labrador, New Brunswick and Nova Scotia harmonize their respective provincial sales taxes with the federal GST so that both taxes are treated as one. This “Harmonized Sales Tax” (HST) stands at 15% and is administered by the federal government.

Prince Edward Island has a separate Provincial Sales Tax (PST). At 10%, it is based on cost plus GST and is non-refundable; however, certain resale items may be exempt. PST is administered separately from the GST.

### **Payroll Deductions**

Contributions to the Canada Pension Plan (CPP) and Employment Insurance (EI) program are deducted from payroll through a system administered by the federal government on behalf of all provinces except Quebec. In 2004, an employer CPP contribution was 4.7% for annual wages per employee between CAN\$3,500 and CAN\$39,100. The employer contribution for EI was 2.8% of wages per employee to an annual maximum contribution of CAN\$1,081.

In New Brunswick, Nova Scotia and Prince Edward Island, there are no additional withholding requirements related to employees. Newfoundland and Labrador has a payroll tax that applies at a rate of 2% on taxable employment income in excess of CAN\$500,000. Each province has some form of workers’ compensation plan, which requires annual employer premiums. Plan rates vary by province and industry.

### **Property Tax**

One property tax is charged for both provincial and municipal assessments. This combined tax is generally levied by the province.

## BUSINESS ENVIRONMENT

### INCENTIVE PROGRAMS VARY BY PROVINCE AND REGION. FOR MORE INFORMATION, VISIT:

- **Government of Canada**  
Atlantic Canada Opportunities Agency  
[www.acoa-apeco.gc.ca](http://www.acoa-apeco.gc.ca)  
  
Canadian Business Service Centre  
[www.cbcs.org](http://www.cbcs.org)  
  
Industry Canada  
[www.ic.gc.ca](http://www.ic.gc.ca)  
  
Investment Partnerships Branch  
[www.investincanada.gc.ca](http://www.investincanada.gc.ca)
- **New Brunswick**  
Business New Brunswick  
[www.newbrunswick.ca](http://www.newbrunswick.ca)
- **Newfoundland and Labrador**  
Innovation, Trade and Rural Development  
[www.nlbusiness.ca](http://www.nlbusiness.ca)
- **Nova Scotia**  
Nova Scotia Business Inc.  
[www.novascotiabusiness.com](http://www.novascotiabusiness.com)
- **Prince Edward Island**  
PEI Business Development  
[www.investpei.com](http://www.investpei.com)

### INCENTIVES

Each of Atlantic Canada's four provinces offers financial incentives to encourage foreign investment within their respective borders.

These incentives may involve payroll rebates (rebates based on actual jobs created over a specified period of time), low interest or interest-free loans and forgivable loans. They may also include training allowances and can be based on criteria such as hires of those previously unemployed. Newfoundland and Labrador also offers a tax-based incentive program.

Incentive programs vary by province and region. For more information, please refer to the appropriate provincial or federal representative from the potential investment area. All contact information can be found within the Directory of Business Contacts on page 37.

### CANADA AND THE LAW The Legal System

Canada's principal legal system is based on Common Law, which is rooted in the British system. The province of Quebec observes codes of Civil Law.

### The Constitution and Provincial and Federal Jurisdiction

Canada's Constitution defines the nature and powers of the federal and provincial/territorial governments and sets out the basic rights of all individual in the country. As such, it represents the supreme law of Canada.

Under Canada's parliamentary system, the authority to make and pass laws is divided between the Parliament of Canada and the provincial/territorial legislatures.

The federal government has jurisdiction over matters affecting all of Canada. These include inter-provincial and international trade or commerce, national defence, Aboriginal affairs, transportation, defence and criminal law.

The provinces and territories have authority in areas such as schools, hospitals and property rights. In addition, provincial legislation may give municipalities jurisdiction over matters related to parking regulations or local building standards.

### Legal Advice

The legal profession is regulated by provincial and territorial law societies, which determine the standards and rights to practice within their respective jurisdiction.

There are many high-calibre law firms in Atlantic Canada offering experience and understanding related to international business law.

Each province and territory operates a publicly funded legal aid program that provides legal services and advice at little or no cost to those of limited means. Program eligibility varies per jurisdiction.

### TYPES OF BUSINESS ORGANIZATIONS IN ATLANTIC CANADA

Atlantic Canadians, like most people, conduct business through a wide variety of commercial entities. Among them are: corporations, unlimited liability corporations, branches of foreign corporations, sole proprietorships, general partnerships, limited liability partnerships, limited partnerships, co-tenancies and joint ventures, as well as agency, distribution and franchise agreements.

#### Canadian Corporations

Corporations in Canada are either publicly traded or privately held. The *Canadian Business Corporations Act* (CBCA), or similar legislation in each province or territory, governs the incorporation and organization of corporations. However, a corporation/organization under the CBCA does not automatically have the right to carry out business in a particular province.

Federal corporations (i.e. those corporations that are considered to be under federal jurisdiction such as banking or transportation) must register in each province in which they seek to do business. Similarly, a provincial corporation must obtain an extra-provincial license from any outside province in which it proposes to do business. Although provincial statutes are similar in substance, they sometimes differ in terms of requirements related to public disclosure and residency. Similarly, certain jurisdictions may offer different financial incentives or hold different procurement policies for companies wishing to sell goods or services to government.

Lawyers engaged by foreign companies wishing to conduct business in Canada, routinely compare provincial statutes to determine the preferred location for a foreign-owned, Canadian-based subsidiary to seek incorporation.

#### Branches of Foreign Corporations

The most common entities utilized by foreign corporations doing business in Canada are Canadian incorporated subsidiaries and branch operations of foreign corporations.

The decision of whether to create a Canadian-owned branch operation will, of course, depend on a number of factors. Generally, extra-provincial licences and provincial/federal statutes apply.

Incorporation, which to many demonstrates commitment to Canadian operators, can make it easier for small and medium-sized businesses to deal with Canadian suppliers and customers. One consideration is that if independent financing for a Canadian operation is required, it may be easier to obtain through a Canadian-owned branch or subsidiary. It should be noted that failure to create a separate corporate entity exposes the foreign corporation to all liabilities incurred in the Canadian operations.

Canadian income tax must be paid on all Canadian branch profits. To avoid being taxed twice, the ability of the parent corporation to claim full foreign tax credits for the Canadian operation, as well as projected income or losses incurred, are usually determining factors in the choice of one type of business entity over another.

*Note: Additional information related to these and other types of business entities should be obtained through legal counsel or a chartered accounting/consulting firm.*

## BUSINESS ENVIRONMENT

### LABOUR LAWS

Companies considering Atlantic Canada as a place to do business should recognize that the region's labour laws are balanced to protect both employer and employee.

In Atlantic Canada, labour and employment standards such as minimum wage rates, overtime pay, vacation pay and sick leave, are governed by each province.

Statutory holidays are generally consistent in all provinces; however, most provinces have their own provincial statutory holidays. For a list of statutory holidays in each province, visit [www.pch.gc.ca](http://www.pch.gc.ca).

Each province has a minimum wage, and overtime is paid to all hourly staff (non-exempt and exempt labour). Generally, salaried employees may or may not receive overtime pay.

### OVERTIME RATES

Province	Hours Worked Over	Rate
Nova Scotia	48 per week	1.5 times
New Brunswick	44 per week	no less than 1.5 times minimum wage
Prince Edward Island	48 per week	1.5 times
Newfoundland and Labrador	40 per week	no less than 1.5 times

### Statutory Holidays in Atlantic Canada

2006

New Year's Day	January 1
Good Friday	Friday before Easter (varies yearly)
Canada Day	July 1
New Brunswick Day <sup>4</sup>	First Monday in August
Labour Day	First Monday in September
Thanksgiving	Second Monday in October
Remembrance Day <sup>5</sup>	November 11
Christmas Day	December 25
Boxing Day	December 26

<sup>4</sup> Only in New Brunswick

<sup>5</sup> Only in New Brunswick and Prince Edward Island

**MINIMUM WAGE**

<b>Province</b>	<b>Hourly Rate</b>
<b>Newfoundland and Labrador</b>	\$6.25
<b>New Brunswick</b>	\$6.30
<b>Nova Scotia</b>	\$6.80
<b>Prince Edward Island</b>	\$6.80

*All wages as of January 1, 2005.*

Each of Atlantic Canada’s four provinces provides employment services and standards for employers and employees. Employers who fall within federal jurisdiction are governed by the *Canada Labour Code*.

More information on applicable provincial legislation is available from:

<b>Province</b>	<b>Act</b>	<b>Department Responsible</b>	<b>Contact</b>
<b>Newfoundland and Labrador</b>	<i>Employment Standards Act</i>	Labour Relations Agency Labour Standards Division	1-877-563-1063 <a href="http://www.gov.nf.ca/labour">www.gov.nf.ca/labour</a>
<b>New Brunswick</b>	<i>Employment Standards Act</i>	Training and Employment Development Standards Division	1-888-452-2687 <a href="http://www.gnb.ca/0308/0001e.htm">www.gnb.ca/0308/0001e.htm</a>
<b>Nova Scotia</b>	<i>Labour Standards Code</i>	Department of Environment and Labour Labour Standards Division	1-888-315-0110 <a href="http://www.gov.ns.ca/enla/labstand">www.gov.ns.ca/enla/labstand</a>
<b>Prince Edward Island</b>	<i>Employment Standards Act</i>	Department of Environment and Labour Labour Standards Division	1-800-333-4362 <a href="http://www.gov.pe.ca/commcul/lair-info/index.php3">http://www.gov.pe.ca/commcul/lair-info/index.php3</a>



## BUSINESS ENVIRONMENT

Absenteeism and turnover rates in Atlantic Canada are among the lowest in North America.

source: Statistics Canada 2004

### THE WORKFORCE

Atlantic Canada's highly educated and dedicated workforce stands at 1.2 million strong. The diverse skill set of the region's workforce ensures that most operations ranging from call centres to software design shops can find the staff they need easily and quickly.

#### Educated

With 19 world-class universities, dozens of state-of-the-art research facilities, as well as a comprehensive network of community colleges and other post-secondary training institutions in the region, Atlantic Canada boasts more post-secondary graduates per capita than any other region in Canada or the United States.

The region's community college network offers more than 200 different training programs—many of them highly technical and developed in conjunction

with industry. Spending on vocational training is 38% greater in Atlantic Canada than in the rest of the country.

#### Versatile

With a culture similar to the United States and significant bilingual (French and English) capabilities, the workforce is well positioned to offer strong, seamless support for customer contact and software application centres or other shared services facilities.

#### Dedicated

Employee absenteeism and turnover rates in Atlantic Canada are among the lowest in all of North America. On average, Atlantic Canadian employees stay with employers 75% longer than do their American counterparts. This means significantly lower recruiting and retraining costs for companies doing business in the region.

### DEMOGRAPHICS AND THE WORKFORCE

Overview	Population	Labour Force	Employment	Unemployment
	2,343,200	1,224,900	1,090,600	134,200
By Province	Population	Labour Force	Employment	Unemployment
Newfoundland and Labrador	517,000	259,300	216,600	42,700
New Brunswick	751,400	393,100	354,200	38,800
Nova Scotia	937,000	492,300	448,000	42,700
Prince Edward Island	137,900	80,200	71,800	8,400

source: Statistics Canada 2004

**Atlantic Canadians  
15 years of age and older:  
characteristics**

	<b>Population</b>	<b>Labour Force</b>	<b>Employment</b>	<b>Unemployment</b>
	1,935,000	1,224,900	1,090,600	134,200

source: Statistics Canada 2004

**Workforce by Age Group**

(in 000s)

15-19 .....	80.7
20-24 .....	118.5
25-29 .....	118.4
30-34 .....	129.0
35-39 .....	138.8
40-44 .....	171.3
45-49 .....	161.2
50-54 .....	134.3
55-59 .....	94.6
60-64 .....	42.1
<b>TOTAL</b> .....	<b>1,134.4</b>

source: Statistics Canada, Labour Force Historical Review, 2004

**Educational Attainment  
15 years of age and older**

**Number**

**Percentage (%)**

Less than high school diploma	215,500	18%
High school diploma	227,100	19%
Some post-secondary	101,100	8%
Post-secondary certificate or diploma	457,900	38%
University degree	201,200	17%
<b>TOTAL</b>	<b>1,202,800</b>	<b>100%</b>

source: Statistics Canada, Labour Force Historical Review, 2004

Through the North American Free Trade Agreement (NAFTA), goods and services can be shipped seamlessly and tariff-free from within Atlantic Canadian borders to more than **430 million** consumers across Canada, the United States and Mexico.

### LABOUR-MANAGEMENT RELATIONS

Labour-management relations in Atlantic Canada have remained good over the past several years.

Unionization rates in Canada have been dropping over the past decade. As of 2002, unionization rates in Atlantic Canada stood at 14.4%.

The average hourly wage for full-time unionized workers in Atlantic Canada is US\$12.84 versus US\$9.45 for non-unionized workers. As of 2003, wage increases through collective agreements for all industries across Canada stood at 2.6%, down from 2.8% in 2002.

Each of the four Atlantic Canadian provinces has its own legislation that governs unionized workers in the private sector. All contact information for the various provincial governments can be found in the directory of business contacts on page 37.

### TRANSPORTATION INFRASTRUCTURE

By air, water, road or rail, Atlantic Canada is closely connected to major markets across North America and throughout the world.

A modern four-lane highway system, which includes the Trans-Canada Highway, connects Atlantic Canada to the eastern seaboard of the United States and to larger Canadian cities such as Toronto and Montreal. In fact, the region is within one day's drive of one-third of the entire population of North America.

Atlantic Canada's four international airports offer dozens of daily flights to major destinations. Service to large air cargo shipping companies such as FedEx, DHL, Emery Worldwide, Purolator and Kuehne & Nagel is also available.

By water, Atlantic Canada's transportation routes exceed the rest of North America. The region offers year-round deep water ports that are two days closer to Europe than any other North American port on the eastern seaboard.

Railways have long been a backbone of Canada's transportation system. As such, they move approximately 270 million tonnes of freight each year. In Atlantic Canada, rail service is dominated by Canadian National Railway (CN) and regional short lines, all linked to the United States.

### Intermodal Services

Atlantic Canada's transportation sectors enjoy a long history of cooperation that ensures seamless intermodal transitions during the shipping process. In addition, new technologies and infrastructure improvements are continually enhancing intermodal service, thereby ensuring that shipping within and from Atlantic Canada compares favourably to that offered anywhere else in the world.

### Tariffs

The North American Free Trade Agreement (NAFTA) helps to facilitate the tariff-free and seamless shipping of all goods and services from within the Atlantic Canadian borders to more than 430 million consumers across Canada, the United States and Mexico.

### TELECOMMUNICATIONS

Canada is recognized around the globe as a leader in the development and deployment of telecommunications. The country's network has grown due to the nation's vast geography (Canada is the second largest country in the world) and its relatively small, widely dispersed population (32 million+ people).

Canada's telecommunications infrastructure and service prices are competitive with global standards. Leading service providers across Canada include Bell, Telus, Allstream, Rogers, Group Telecom, Sprint Canada and Aliant, each of which provides voice, data, Internet and wireless communications services across the nation.

### Regulations

Telecommunications in Canada are regulated by the Canadian Radio Television and Telecommunications Commission, a federal body mandated to ensure that all Canadians have access to reliable, affordable telecommunications services.

Gradual deregulation of the industry over recent years has increased the competitive environment. This has brought better service and a significant reduction in long distance telephone rates and Internet service charges for the region.

### Atlantic Canada

In Atlantic Canada, telecommunications providers offer a full-range of services. The dominant carrier is Aliant Telecom, a subsidiary of Bell Canada. Allstream and Sprint Canada are also important carriers in the region.

Ninety percent of Atlantic Canada enjoys digital cellular service, while analogue towers provide cellular service to most remote areas.

### STABLE, COST-EFFICIENT ENERGY Electricity

Electricity is plentiful, reliable and relatively inexpensive in Atlantic Canada. With hydro, nuclear, oil, coal, diesel, Orimulsion®, wind and natural gas-powered generating stations, the region boasts one of the highest per capita ratios of electricity-production in the world. Brownouts or blackouts are very rare.

With privatization and deregulation have come new energy choices for Atlantic Canadian companies. Five electric power companies currently serve the region. Among them, Nova Scotia Power is privately owned, while the others remain public utilities.

According to KPMG's *Competitive Alternatives 2004* study, Atlantic Canada offers one of the most diverse and cost-effective energy generating systems in North America.

### HOUSEHOLD INTERNET USE IN ATLANTIC CANADA (broadband and dial-up)

52%	New Brunswick
55%	Newfoundland and Labrador
60%	Prince Edward Island
63%	Nova Scotia

source: *Industry Canada, 2004*

## BUSINESS ENVIRONMENT

### Electricity Costs

Average of 12 operations by country

U.S. cents per kilowatt hour

Rank

#### EUROPE

France	7.2	3
Germany	10.2	8
Iceland	6.6	2
Italy	10.7	9
Luxembourg	7.5	6
Netherlands	15.7	11
United Kingdom	7.4	5

#### NORTH AMERICA

Canada	6.3	1
United States	8.1	7

#### ASIA PACIFIC

Australia	7.2	4
Japan	14.0	10

source: *Competitive Alternatives – KPMG's Guide to International Business Costs*, [www.competitivealternatives.com](http://www.competitivealternatives.com)

Atlantic Canada's electricity costs are the lowest of the G7 countries – on average, 30% lower than those in the United States.

source: *Competitive Alternatives – KPMG's Guide to International Business Costs*, [www.competitivealternatives.com](http://www.competitivealternatives.com)

### Natural Gas

Natural gas pipelines and laterals are in place in Nova Scotia and New Brunswick. Distributors are Heritage Gas in Nova Scotia and Enbridge Gas in New Brunswick.

In 2000, a major new natural gas supply basin off the coast of Nova Scotia was brought to market by Sable Offshore Energy Inc., which is owned by Exxon Mobil, Shell Canada, Imperial Oil, Emera Inc. and Mosbacher Operating. The resulting 650-mile natural gas main line transports up to 530,000 MMBtu of natural gas each day to markets in Atlantic Canada and New England.

Plans for two liquefied natural gas terminals have been recently announced for Bear Head, Nova Scotia, and Saint John, New Brunswick. These terminals, which will be operational in 2007, will ensure indefinite and ready supply of natural gas and energy to all consumers – corporate and individual in the region.

### Hydrogen

In recent years, the Government of Prince Edward Island has been pursuing research in renewable hydrogen energy produced through wind power. The provincial capital, Charlottetown, is being considered for a demonstration project that would use hydrogen to power shuttle buses, and the development of a hydrogen fuelling station.

### REASONABLE REAL ESTATE

In Atlantic Canada, commercial and residential real estate lease cost, purchase prices and construction costs are among the lowest in North America.

Municipal and provincial governments are usually able and willing to help facilitate construction related to business development. In fact, many have pre-zoned property, designs and developers, contractors and trades people at the ready.

The tables below are designed to provide relevant corporate real estate information for several of the major cities in Atlantic Canada.

Note that additional information may be sought through provincial economic development Web sites or offices.

### THE COST OF LIVING IN ATLANTIC CANADA

The cost of living in Atlantic Canada is 25% to 65% lower than in other major North American regions. This is reflected in home ownership, which is 74% in Atlantic Canada, as opposed to 68% in the United States and 63% in Canada as a whole.

### Halifax Regional Municipality (HRM), Nova Scotia

<b>Business Parks</b> Total Acreage Developed Acreage Available Service/Graded Acreage Undeveloped Expansion Acreage Number of Parks in HRM	<b>Total Acreage</b> 7,600 1,900 270 5,430 12															
Industrial Office	<b>COST PER ACRE FOR DEVELOPED SITES</b> <table border="1"> <thead> <tr> <th>City</th> <th>Surrounding areas/Suburbs</th> </tr> </thead> <tbody> <tr> <td>n/a</td> <td>CAN\$65,340 – \$174,240</td> </tr> <tr> <td>starting at CAN\$350,000</td> <td>starting at CAN\$220,000</td> </tr> </tbody> </table>	City	Surrounding areas/Suburbs	n/a	CAN\$65,340 – \$174,240	starting at CAN\$350,000	starting at CAN\$220,000									
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	5.1%															

source: Colliers International (Atlantic) Inc.

## BUSINESS ENVIRONMENT

### Greater Moncton Area (GMA), New Brunswick

<b>Business Parks</b>		
Total Acreage	3,860	
Developed Acreage	2,000	
Available Service/Graded Acreage	50	
Undeveloped Expansion Acreage	1,800	
Number of Parks	4	
Industrial Office	<b>COST PER ACRE FOR DEVELOPED SITES</b> CAN \$18,000 – \$64,000 starting at CAN \$125,000	
<b>Average Asking Rents</b> (per square foot-net)	<b>OFFICE, WAREHOUSE AND INDUSTRIAL SPACE</b>	
Class A	<b>City</b> CAN \$15.00	
Class B	CAN \$10.00	
Class C office	CAN \$7.00	
Warehouse	CAN \$4.00 – \$5.00	
<b>Vacancy Rates Office</b>		
Class A	3.1%	
Class B	9.7%	
Class C	11.9%	
Total GMA	8.4%	
<b>Industrial</b>	<b>Owner-occupied + lease-back</b>	<b>Lease-back only</b>
Moncton Industrial Park	6.1%	15.0%
Caledonia Industrial Park	6.5%	11.6%
Dieppe Industrial Park	3.5%	16.3%
Victory Industrial Park	8.6%	14.8%
<b>TOTAL INDUSTRIAL</b>	5.1%	14.6%

source: Colliers International (Atlantic) Inc.

**St. John's, Newfoundland and Labrador**

<p><b>Business Parks</b>                      Total Acreage                      Developed Acreage                      Available Service/Graded Acreage                      Undeveloped Expansion Acreage                      Number of Parks</p>	<p><b>Total Acreage</b>                      40                      30                      4                      0                      2</p>
<p>Industrial                      Office</p>	<p><b>COST PER ACRE FOR DEVELOPED SITES</b>                      CAN\$125,000 – \$160,000                      starting at CAN\$135,000</p>
<p><b>Average Asking Rents</b>                      (per square foot-net)                      Class A                      Class B                      Class C                      Warehouse</p>	<p><b>OFFICE, WAREHOUSE AND INDUSTRIAL SPACE</b>  <b>City</b>                      CAN\$14.50                      CAN\$12.00                      CAN\$8.00                      CAN\$5.00 – \$7.00</p>
<p><b>Vacancy Rates Office</b>                      Class A                      Class B                      Class C  <b>TOTAL</b></p>	<p>4.0%                      20.0%                      18.6%                      n/a</p>

source: Colliers International (Atlantic) Inc.



## BUSINESS ENVIRONMENT

### Charlottetown, Prince Edward Island

#### Business Parks

Total Acreage
Developed Acreage
Available Service/Graded Acreage
Undeveloped Expansion Acreage
Number of Parks

#### Total Acreage

1,596
620
28
948
5

Industrial
Office

#### COST PER ACRE FOR DEVELOPED SITES

CAN\$15,000 – \$65,000
starting at CAN\$100,000

#### Average Asking Rents

(per square foot-net)

Class A, B & C

Warehouse

#### OFFICE, WAREHOUSE AND INDUSTRIAL SPACE

##### City

CAN\$10.00–\$20.00 (gross rental per year)
CAN\$5.00–\$7.00 (net rental per year)

*Note: No real estate agents in Prince Edward Island specialize solely in commercial real estate, and only residents can obtain a real estate license in the province. This renders the maintenance of accurate information difficult.*

**source:** Colliers International (Atlantic) Inc.

### THE FINANCIAL SYSTEM

About 3,000 organizations provide financial services in Canada. These include chartered banks (Royal Bank, CIBC, Bank of Montreal, Scotia Bank, TD/Canada Trust, ING), credit unions, caisses populaires (generally located in French-speaking communities), finance and leasing companies as well as insurance brokerages and investment dealers. Most major banks and financial institutions offer their services in Atlantic Canada.

Automated banking machines, telephone and Internet banking are widely available and major credit cards, such as VISA, MasterCard and AMEX, are accepted throughout the region.

### Regulations

Canada's banks are governed by the federal *Bank Act*. The Office of the Superintendent of Financial Institutions monitors the operations of all domestic and foreign banks, trust and loan companies, credit unions and associations, insurance companies and private pension plans to ensure their ongoing viability. Provincial regulators and self-regulatory bodies, such as stock exchanges and the Investment Dealers' Association, oversee the activities of securities, insurance and trust companies.

Since 1999, foreign banks have been permitted to set up full-service or lending branches in Canada. The Internet and other new technologies allow these and other banks to establish and grow their respective client base without providing a physical presence in the form of bank branches.

### ACCOUNTING

Accounting standards in Canada are established by the Canadian Institute of Chartered Accountants (CICA). CICA works with international accounting groups such as the International Federation of Accountants and the International Accounting Standards Board to facilitate the development of international accounting standards.

All major international accounting firms (Deloitte Touche, KPMG, Ernst & Young, PricewaterhouseCoopers and Grant Thornton LLP) as well as a large number of smaller accounting firms operate in Canada.

Canadian firms use Canada's Generally Accepted Accounting Principles to prepare their financial statements. Similarly, major accounting firms use Canadian Generally Accepted Auditing Standards when performing audits. While there are differences between accounting principles of almost every country, standards in Canada, the United Kingdom and the United States are quite similar. For more information on national and international accounting standards, visit [www.ifac.org](http://www.ifac.org).

Automatic Banking Machines (ABMs) are widely used in Canada. In fact, Canadians rank among the most frequent users of ABMs in the world.

Home to 19 universities and dozens of state-of-the art research facilities and institutions, Atlantic Canada is gaining in reputation as a centre for world-class research and development.

### RESEARCH AND DEVELOPMENT (R&D)

The economy of Atlantic Canada is becoming increasingly more knowledge-based.

Home to 19 universities and dozens of state-of-the art research facilities and institutions, Atlantic Canada is gaining in reputation as a centre for world-class R&D.

To encourage this movement, all three levels of government are seeking out partnerships with the private sector, universities and other research facilities to further opportunities and advances in R&D.

Government has made tax credits, financing programs and loans specific to innovation available, while universities are increasingly providing funding and talent to encourage R&D. Venture capital is becoming more accessible in the region. Taking advantage of these incentives and supports, private sector is engaged in R&D to a greater extent.

### R&D Tax Incentives

Businesses can claim a full tax deduction (as opposed to deduction over several years) for eligible capital R&D expenditures in Canada. All or any portion of qualified R&D expenditures incurred during the year are deductible. Unclaimed amounts can be carried forward indefinitely.

The Government of Canada supports R&D through tax deductions and investment tax credits. For more information, visit [www.investincanada.com](http://www.investincanada.com).

The Newfoundland and Labrador, New Brunswick and Nova Scotia governments offer tax credits for businesses undertaking R&D within their borders. For specifics in each province, visit:

- [www.newbrunswick.ca](http://www.newbrunswick.ca)
- [www.nlbusiness.ca](http://www.nlbusiness.ca)
- [www.novascotiabusiness.com](http://www.novascotiabusiness.com)
- [www.investpei.ca](http://www.investpei.ca)

### Atlantic Canada Opportunities Agency (ACOA)

ACOA offers conditionally repayable loans for projects involving innovation. For more information visit: [www.acoa-apeca.gc.ca](http://www.acoa-apeca.gc.ca).

### National Research Council (NRC)

With three centres of excellence operating in Atlantic Canada – marine biosciences (Nova Scotia), information technology (New Brunswick), and marine dynamics (Newfoundland and Labrador) – the NRC is the government's top science and technology research organization in the region. The NRC regularly encourages R&D and innovation through partnerships with the private sector, universities, research institutions and other levels of government.

The NRC's Industrial Research Assistance Program (IRAP) is a funding program that encourages and supports small and medium-sized businesses to develop and adopt new technologies. For more information on the NRC, visit: [www.nrc-crc.gc.ca](http://www.nrc-crc.gc.ca).

### Investment Tax Credits

Investment tax credits can be claimed on R&D expenditures incurred in Canada. Credits vary from 20% to 35% of the R&D expenditure, depending on the claim. Each R&D tax credit dollar reduces one dollar of federal taxes payable.



# Business

## Contacts

# Business

## Contacts

### **ATLANTIC CANADA OPPORTUNITIES AGENCY**

[www.acoa-apeca.gc.ca](http://www.acoa-apeca.gc.ca)

(investment, business start-up, expansion or modernization)

<b>Head Office</b>	General Enquiries: (506) 851-2271 Facsimile: (506) 851-7403 Toll Free: 1-800-561-7862
<b>New Brunswick</b>	General Enquiries: (506) 452-3184 Facsimile: (506) 452-3285 Toll Free: 1-800-561-4030
<b>Newfoundland and Labrador</b>	General Enquiries: (709) 772-2751 Facsimile: (709) 772-2712 Toll Free: 1-800-668-1010
<b>Nova Scotia</b>	General Enquiries: (902) 426-6743 Facsimile: (902) 426-2054 Toll Free: 1-800-565-1228
<b>Cape Breton, Nova Scotia</b>	General Enquiries: (902) 564-3600 Facsimile: (902) 564-3825 Toll Free: 1-800-705-3926
<b>Prince Edward Island</b>	General Enquiries: (902) 566-7492 Facsimile: (902) 566-7098 Toll Free: 1-800-871-2596

## BUSINESS CONTACTS

### PROVINCIAL BUSINESS DEVELOPMENT CONTACTS

#### New Brunswick

[www.newbrunswick.ca](http://www.newbrunswick.ca)

Business New Brunswick

General Enquiries: (506) 444-5228  
Facsimile: (506) 453-5428  
Toll Free: 1-800-665-1800

#### Newfoundland and Labrador

[www.nlbusiness.ca](http://www.nlbusiness.ca)

Innovation, Trade and  
Rural Development

General Enquiries: (709) 729-7000  
Facsimile: (709) 729-0654  
Toll Free: 1-800-668-1010

#### Nova Scotia

[www.novascotiabusines.com](http://www.novascotiabusines.com)

Nova Scotia Business Inc.

General Enquiries: (902) 424-6650  
Facsimile: (902) 424-5739  
Toll Free: 1-877-297-2124 (within Nova Scotia)  
Toll Free: 1-800-260-6682 (within North America)

#### Prince Edward Island

[www.investpei.ca](http://www.investpei.ca)

Invest PEI

General Enquiries: (902) 569-7538  
Facsimile: (902) 368-6301  
Toll Free: 1-866-822-5500

### PROVINCIAL LABOUR CONTACTS

#### New Brunswick

[www.gnb.ca/0308/0001e.htm](http://www.gnb.ca/0308/0001e.htm)

#### Labour and Employment Board

General Enquiries: (506) 453-3902  
Facsimile: (506) 453-3806  
Toll Free: 1-888-452-2687

#### Newfoundland and Labrador

[www.gov.nf.ca/lrb](http://www.gov.nf.ca/lrb)

#### Labour Relations Board

General Enquiries: (709) 729-2707  
Facsimile: (709) 729-5738

#### Nova Scotia

<http://www.gov.ns.ca/enla/lrb/>

#### Labour Relations Board

General Enquiries: (902) 424-4311  
Facsimile: (902) 424-0648  
Toll Free: 1-888-315-0110

#### Prince Edward Island

[www.gov.pe.ca/commcul/lair-info/index.php3](http://www.gov.pe.ca/commcul/lair-info/index.php3)

#### Labour Relations Board

General Enquiries: (902) 368-5550  
Facsimile: (902) 368-5476  
Toll Free: 1-800-333-4362

**OTHER CONTACTS**

**Atlantic Provinces  
Chamber of Commerce**  
[www.apcc.ca](http://www.apcc.ca)

General Enquiries: (506) 857-3980  
Facsimile: (506) 859-6131

**Industry Canada**  
[www.ic.gc.ca](http://www.ic.gc.ca)

Toll Free (within Canada only): 1-800-328-6189  
Direct: (613) 954-5031

**Investment Partnerships Branch**  
[www.investincanada.gc.ca](http://www.investincanada.gc.ca)

**Canada Business Service Centres**  
[www.cbcs.org](http://www.cbcs.org)

**New Brunswick**  
Toll Free: 1-800-668-1010  
Direct: (506) 444-6140

**Newfoundland and Labrador**  
Toll Free: 1-800-668-1010  
Direct: (709) 772-6022

**Nova Scotia**  
Toll Free: 1-800-668-1010  
Direct: (902) 426-8604

**Prince Edward Island**  
Toll Free: 1-800-668-1010  
Direct: (902) 368-0771





At ACOA, we believe that a healthy environment is essential to the development of a strong, growing and sustainable economy. We are committed to protecting the environment of this region by promoting sustainable businesses and communities in Atlantic Canada and by setting an example in the environmental management of ACOA's own operations.



**Atlantic Canada Opportunities Agency**

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