



# Survey of Regulatory Compliance Costs

**CONFIDENTIAL when completed**

Collected under authority of Statistics Act,  
Revised Statutes of Canada, 1985, Chapter S19.



## **The purpose of this survey**

Statistics Canada, in partnership with Industry Canada, is conducting a survey to measure the cost of compliance for businesses in meeting key regulatory requirements that are the responsibility of various levels of government. The survey results are intended to help determine whether efficiency measures introduced by government are reducing the compliance burden facing businesses. Survey participants are businesses with fewer than 500 employees and revenues of less than \$50 million.

## **Your participation is important**

In order to accurately assess the cost to businesses in complying with regulations, it is essential that we have detailed information on the time, salaries and frequency involved in preparing and submitting information relating to individual regulations. This information will make it possible to track through time, the compliance cost of specific regulations. Participation in this survey is voluntary. However, your co-operation is essential to ensure the accuracy and integrity of the information collected.

## **The data you report are confidential**

Statistics Canada is prohibited by law from publishing or releasing statistics that could reveal individual information obtained from this survey. The data reported on the questionnaire will be treated in strict confidence and used for statistical purposes only. Canada Revenue Agency, the RCMP and the courts do not have access to your responses. The confidentiality provisions of the *Statistics Act* are not affected by either the Access to Information Act or any other legislation.

If you have any questions regarding this survey or the questionnaire, please contact us toll-free at 1-866-297-3138.

### **Please complete the following information**

<b>Name of Respondent:</b>	_____	0100
<b>Title of Respondent:</b>	_____	0101
<b>Telephone number:</b> (____) _____ - _____		0102
<b>E-mail address</b>	_____	0103

### **Correct pre-printed information on label above if necessary using the corresponding boxes below**

<b>Business name</b>	<b>Number and street</b>	
_____	_____	
<b>City</b>	<b>Province</b>	<b>Postal code</b>
_____	_____	_____
0104	0107	0106
0105		0108

PLEASE COMPLETE THIS QUESTIONNAIRE ONLY FOR THE ESTABLISHMENT ASSOCIATED WITH MAILING ADDRESS ON THE LABEL ON THE FRONT PAGE.

### **A. Business demographics**

**A1** The following question is about the status of your employees. *For permanent employees, please report the number of employees currently working for your business. Temporary employees are casual, seasonal or other non-permanent employees. For temporary employees, please report the number of employees who have worked for your establishment during the last 12 months.*

How many are:

PERMANENT, FULL-TIME employees? (30+hrs./wk.)	_____	0109
PERMANENT, PART-TIME employees? (less than 30 hrs./wk.)	_____	0110
TEMPORARY, FULL-TIME employees? (30+hrs./wk.)	_____	0111
TEMPORARY, PART-TIME employees? (less than 30 hrs./wk.)	_____	0112

**A2.** What was your business' total annual revenue for the latest fiscal year? *Please check one.* 0113

- \_\_\_ 1 Under \$100,000
- \_\_\_ 2 \$100,000 to \$249,999
- \_\_\_ 3 \$250,000 to \$999,999
- \_\_\_ 4 \$1 million to \$4,999,999
- \_\_\_ 5 \$5million to \$25 million
- \_\_\_ 6 Greater than \$25 million

**A3.** How many years has your business been in operation? \_\_\_\_\_ 0119

**A4.** Is your business: 0120

- \_\_\_ 1 Federally incorporated
- \_\_\_ 2 Provincially incorporated
- \_\_\_ 3 A sole proprietorship
- \_\_\_ 4 A partnership
- \_\_\_ 5 Other *Please specify* \_\_\_\_\_ 0599

**A5.** From the list below please select the industrial sector that would best define your main business activity (activity generating the largest proportion of business revenue). *Please check one.* 0124

- \_\_\_ 1 Agriculture, Forestry, Fishing and Hunting
- \_\_\_ 2 Mining and Oil and Gas Extraction
- \_\_\_ 3 Utilities
- \_\_\_ 4 Construction
- \_\_\_ 5 Manufacturing
- \_\_\_ 6 Wholesale Trade
- \_\_\_ 7 Retail Trade
- \_\_\_ 8 Transportation and Warehousing
- \_\_\_ 9 Information and Cultural Industries
- \_\_\_ 10 Finance and Insurance
- \_\_\_ 11 Real Estate and Rental and Leasing
- \_\_\_ 12 Professional, Scientific and Technical Services
- \_\_\_ 13 Management of Companies and Enterprises
- \_\_\_ 14 Administrative and Support, Waste Management and Remediation Support
- \_\_\_ 15 Educational Services
- \_\_\_ 16 Arts Entertainment and Recreation
- \_\_\_ 17 Accommodation and Food Services
- \_\_\_ 18 Other Services (except public administration) *Please specify* \_\_\_\_\_ 0142

**B. The Cost of Compliance**

**Section 1. Detailed cost estimation**

**Part 1. Regulations related to employees** (Businesses with **no** employees should go to question B6 on page 5.)

**B1.** In the last twelve months, how many submissions or claims did your business, or an external service provider, make for the following regulatory requirements?

	Payroll Remittances	Record of Employment (ROE)	Workers' Compensation	
			Remittances	Claims (1 claim per employee)
Number of submissions/claims	0143	0144	0145	0146

**B2.** In the last twelve months, how were the majority of your submissions or claims for the following regulatory requirements prepared? *Please check one box per column.*

	Payroll Remittances	Record of Employment (ROE)	T4 Summary/ Individual T4's	Workers' Compensation	
	0147	0151	0155	Remittances 0159	Claims 0163
Manual preparation	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1
Preparation using a computer application	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2
Both manually and by computer application	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3
External service provider	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4

**B3.** In the last twelve months, how were the majority of your submissions or claims for the following regulatory requirements made? *Please check one box per column.*

	Payroll Remittances	Record of Employment (ROE)	T4 Summary/ Individual T4's	Workers' Compensation	
	0167	0172	0177	Remittances 0182	Claims 0187
Mail/Courier	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1
On-line/Internet	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2
At a financial institution or government office	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3
Fax	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4
External service provider	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5

**B4.** From the list below, please select the principal reason why you chose the means of submission identified in question B3? *Please check one box per column.*

	Payroll Remittances	Record of Employment (ROE)	T4 Summary/ Individual T4's	Workers' Compensation	
	0192	0200	0208	Remittances 0216	Claims 0224
Familiarity	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1
Ease of use	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2
Only method available	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3
No internet capability	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4
Cost effectiveness	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5
Security	<input type="radio"/> 6	<input type="radio"/> 6	<input type="radio"/> 6	<input type="radio"/> 6	<input type="radio"/> 6
No computer	<input type="radio"/> 7	<input type="radio"/> 7	<input type="radio"/> 7	<input type="radio"/> 7	<input type="radio"/> 7
Other	<input type="radio"/> 8	<input type="radio"/> 8	<input type="radio"/> 8	<input type="radio"/> 8	<input type="radio"/> 8

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**B5.** In order to identify your costs in completing the specified regulatory requirements please complete the table below for applicable regulations *in the last twelve months*.

- **Include** ♦ Time and annual salary for internal staff involved in the preparation of the submission (owners should report annual salary or their net income from the business). Time may be entered as minutes per submission or person days per year. Enter time regardless of how little.
- ♦ Time spent on obtaining assistance with the submission or dealing with follow-up afterward completing submission.
- ♦ Time spent on training and the involvement of professionals or consultants.

**If an external service provider is involved, please check the appropriate box.**

INTERNALLY:	Payroll Remittances			Record of Employment (ROE)		
	Average Time (choose <b>one</b> column)		Annual Salary	Average Time (choose <b>one</b> column)		Annual Salary
	Minutes per submission	Person-days per year		Minutes per submission	Person-days per year	
Owner/Family Member/Friend	0232	0235	0238	0241	0244	0247
Staff accountant/ bookkeeper/ payroll resource	0233	0236	0239	0242	0245	0248
General staff	0234	0237	0240	0243	0246	0249
<b>COMPLETED EXTERNALLY</b> (accountant, payroll service provider, tax specialist etc.)	○			○		

INTERNALLY:	T4 Summary/ Individual T4's			Workers' Compensation					
	Average Time (choose <b>one</b> column)		Annual Salary	Remittances			Claims		
	Minutes per submission	Person-days per year		Minutes per submission	Person-days per year	Annual Salary	Minutes per submission	Person-days per year	Annual Salary
Owner/Family Member/Friend	0252	0255	0258	0261	0264	0267	0270	0273	0276
Staff accountant /bookkeeper/ payroll resource	0253	0256	0259	0262	0265	0268	0271	0274	0277
General staff	0254	0257	0260	0263	0266	0269	0272	0275	0278
<b>COMPLETED EXTERNALLY</b> (accountant, payroll service provider, tax specialist etc.)	○			○			○		

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**Part 2. Regulations related to taxation**

**B6.** In the last twelve months, how many submissions did your business, or an external service provider, make for the following regulatory requirements?

	Federal/Provincial Sales Taxes (GST/PST or HST)	Corporate Tax Installments
Number of submissions	0282	0283

**B7.** In the last twelve months, how were the majority of your submissions for the following regulatory requirements prepared? *Please check one box per column.*

	T1/T2 Income Tax Filing 0284	Federal/Provincial Sales Taxes (GST/PST or HST) 0288	Corporate Tax Installments 0292
Manual preparation	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1
Preparation using a computer application	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2
Both manually and by computer application	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3
External service provider	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4

**B8.** In the last twelve months, how were the majority of your submissions for the following regulatory requirements made? *Please check one box per column.*

	T1/T2 Income Tax Filing 0296	Federal/Provincial Sales Taxes (GST/PST or HST) 0301	Corporate Tax Installments 0306
Mail/Courier	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1
On-line/Internet	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2
At a financial institution or government office	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3
Fax	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4
External service provider	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5

**B9.** From the list below, please select the principal reason why you chose the means of submission identified in question B8? *Please check one box per column.*

	T1/T2 Income Tax Filing 0311	Federal/Provincial Sales Taxes (GST/PST or HST) 0319	Corporate Tax Installments 0327
Familiarity	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1
Ease of use	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2
Only method available	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3
No internet capability	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4
Cost effectiveness	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5
Security	<input type="radio"/> 6	<input type="radio"/> 6	<input type="radio"/> 6
No Computer	<input type="radio"/> 7	<input type="radio"/> 7	<input type="radio"/> 7
Other	<input type="radio"/> 8	<input type="radio"/> 8	<input type="radio"/> 8

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**B10.** In order to identify your costs in completing the specified regulatory requirements please complete the table below for applicable regulations *in the last twelve months*.

- **Include** ♦ Time and annual salary for internal staff involved in the preparation of the submission (owners should report annual salary or their net income from the business). Time may be entered as minutes per submission **or** person days per year. Enter time regardless of how little.
- ♦ Time spent on obtaining assistance with the submission or dealing with follow-up afterward completing submission.
- ♦ Time spent on training and the involvement of professionals or consultants.

**If an external service provider is involved, please check the appropriate box.**

INTERNALLY:	T1/T2 Income Tax Filing			Federal/Provincial Sales Taxes (GST/PST or HST)		
	Average Time (choose <b>one</b> column)		Annual Salary	Average Time (choose <b>one</b> column)		Annual Salary
	Minutes per submission	Person-days per year		Minutes per submission	Person-days per year	
Owner/Family Member/Friend	0335	0338	0341	0344	0347	0350
Staff accountant/bookkeeper/payroll resource	0336	0339	0342	0345	0348	0351
General staff	0337	0340	0343	0346	0349	0352
<b>COMPLETED EXTERNALLY</b> (accountant, payroll service provider, tax specialist etc.)	0353			0354		

INTERNALLY:	Corporate Tax Installments		
	Average Time (choose <b>one</b> column)		Annual Salary
	Minutes per submission	Person-days per year	
Owner/Family Member/Friend	0355	0358	0361
Staff accountant/bookkeeper/payroll resource	0356	0359	0362
General staff	0357	0360	0363
<b>COMPLETED EXTERNALLY</b> (accountant, payroll service provider, tax specialist etc.)	0364		

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**Part 3. Other Regulatory Requirements**

**B11.** In the last twelve months, how many submissions did your business, or an external service provider, make for the following regulatory requirements? (Please note: monthly and quarterly Statistics Canada surveys count as 12 and 4 submissions respectively.)

	Corporate Registration (annual filing/business status change)	<b>Mandatory</b> Statistics Canada Surveys	Municipal Operating Licences and Permits	Provincial Operating Licences and Permits
Number of submissions	0365	0366	0367	0368

**B12.** In the last twelve months, how were the majority of your submissions for the following regulatory requirements prepared? *Please check one box per column.*

	Corporate Registration (annual filing/business status change)	<b>Mandatory</b> Statistics Canada Surveys	Municipal Operating Licences and Permits	Provincial Operating Licences and Permits
	0369	0373	0377	0381
Manual preparation	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1
Preparation using computer application	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2
Both manually and by computer application	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3
External service provider	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4

**B13.** In the last twelve months, how were the majority of your submissions for the following regulatory requirements made? *Please check one box per column.*

	Corporate Registration (annual filing/business status change)	<b>Mandatory</b> Statistics Canada Surveys	Municipal Operating Licences and Permits	Provincial Operating Licences and Permits
	0385	0390	0395	0400
Mail/Courier	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1
On-line/Internet	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2
At a financial institution or government office	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3
Fax	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4
External service provider	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5

**B14.** From the list below, please select the principal reason why you chose the means of submission identified in question B13? *Please check one box per column.*

	Corporate Registration (annual filing/business status change)	<b>Mandatory</b> Statistics Canada Surveys	Municipal Operating Licences and Permits	Provincial Operating Licences and Permits
	0405	0413	0421	0429
Familiarity	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1	<input type="radio"/> 1
Ease of use	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2	<input type="radio"/> 2
Only method available	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3	<input type="radio"/> 3
No internet capability	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4	<input type="radio"/> 4
Cost effectiveness	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5	<input type="radio"/> 5
Security	<input type="radio"/> 6	<input type="radio"/> 6	<input type="radio"/> 6	<input type="radio"/> 6
No Computer	<input type="radio"/> 7	<input type="radio"/> 7	<input type="radio"/> 7	<input type="radio"/> 7
Other	<input type="radio"/> 8	<input type="radio"/> 8	<input type="radio"/> 8	<input type="radio"/> 8

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**B15.** In order to identify your costs in completing the specified regulatory requirements please complete the table below for applicable regulations *in the last twelve months*.

- **Include** ♦ Time and annual salary for internal staff involved in the preparation of the submission (owners should report annual salary or their net income from the business). Time may be entered as minutes per submission or person days per year. Enter time regardless of how little.
- ♦ Time spent on obtaining assistance with the submission or dealing with follow-up afterward completing submission.
- ♦ Time spent on training and the involvement of professionals or consultants.

**If an external service provider is involved, please check the appropriate box.**

	Corporate Registration (annual filing/business status change)			Mandatory Statistics Canada Surveys		
INTERNALLY:	Average Time (choose <b>one</b> column)		Annual Salary	Average Time (choose <b>one</b> column)		Annual Salary
	Minutes per submission	Person-days per year		Minutes per submission	Person-days per year	
Owner/Family Member/Friend	0437	0440	0443	0446	0449	0452
Staff accountant/bookkeeper/payroll resource	0438	0441	0444	0447	0450	0453
General staff	0439	0442	0445	0448	0451	0454
<b>COMPLETED EXTERNALLY</b> (accountant, payroll service provider, tax specialist etc. )	0455			0456		
	○			○		

	Municipal Operating Licences and Permits			Provincial Operating Licences and Permits		
INTERNALLY:	Average Time (choose <b>one</b> column)		Annual Salary	Average Time (choose <b>one</b> column)		Annual Salary
	Minutes per submission	Person-days per year		Minutes per submission	Person-days per year	
Owner/Family Member/Friend	0457	0460	0463	0466	0469	0472
Staff accountant/bookkeeper/payroll resource	0458	0461	0464	0467	0470	0473
General staff	0459	0462	0465	0468	0471	0474
<b>COMPLETED EXTERNALLY</b> (accountant, payroll service provider, tax specialist etc. )	0475			0476		
	○			○		

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**Section 2. Total Cost Estimate for External Service Providers**

If external service providers were responsible for responding to, or complying with, any of the regulations in Section 1 in the last twelve months, please complete the following questions, otherwise go to question C1 on page 10.

**B16.** Who was responsible for the preparation and submission of your regulatory requirements?

*Please check all that apply.*

- Accountant 0477
- Payroll service provider 0478
- Tax preparation services 0479
- Other service provider (please specify) 0480 \_\_\_\_\_ 0481

**B17.** What was the total annual cost for all services provided by your **external service provider(s)**?

Accountant \$ \_\_\_\_\_ .00 0482  
 Payroll service provider \$ \_\_\_\_\_ .00 0483  
 Tax preparation services \$ \_\_\_\_\_ .00 0484  
 Other service provider \$ \_\_\_\_\_ .00 0485

**B18.** In the table below, please indicate which services your **external service provider(s)** was responsible for in the last twelve months? *Please check all that apply.*

	Accounting Services <small>0486</small>	Payroll Service Provider <small>0478</small>	Tax Preparation Services <small>0530</small>	Other Service Provider <small>0552</small>
<b>Related to employees</b>				
Payroll remittances	<input type="radio"/> <small>1</small>	<input type="radio"/> <small>1</small>	<input type="radio"/> <small>1</small>	<input type="radio"/> <small>1</small>
Record of Employment (ROE)	<input type="radio"/> <small>2</small>	<input type="radio"/> <small>2</small>	<input type="radio"/> <small>2</small>	<input type="radio"/> <small>2</small>
T4 summary/ individual T4's	<input type="radio"/> <small>3</small>	<input type="radio"/> <small>3</small>	<input type="radio"/> <small>3</small>	<input type="radio"/> <small>3</small>
Workers' compensation - remittances	<input type="radio"/> <small>4</small>	<input type="radio"/> <small>4</small>	<input type="radio"/> <small>4</small>	<input type="radio"/> <small>4</small>
Workers' compensation - claims	<input type="radio"/> <small>5</small>	<input type="radio"/> <small>5</small>	<input type="radio"/> <small>5</small>	<input type="radio"/> <small>5</small>
<b>Related to taxation</b>				
T1/T2 income tax filing	<input type="radio"/> <small>6</small>	<input type="radio"/> <small>6</small>	<input type="radio"/> <small>6</small>	<input type="radio"/> <small>6</small>
Federal/Provincial Sales Taxes	<input type="radio"/> <small>7</small>	<input type="radio"/> <small>7</small>	<input type="radio"/> <small>7</small>	<input type="radio"/> <small>7</small>
Corporate tax installments	<input type="radio"/> <small>8</small>	<input type="radio"/> <small>8</small>	<input type="radio"/> <small>8</small>	<input type="radio"/> <small>8</small>
<b>Business operating licences and permits</b>				
Municipal Operating Licences and Permits	<input type="radio"/> <small>9</small>	<input type="radio"/> <small>9</small>	<input type="radio"/> <small>9</small>	<input type="radio"/> <small>9</small>
Provincial Operating Licences and Permits	<input type="radio"/> <small>10</small>	<input type="radio"/> <small>10</small>	<input type="radio"/> <small>10</small>	<input type="radio"/> <small>10</small>
Corporate registration (annual filing/business status change)	<input type="radio"/> <small>11</small>	<input type="radio"/> <small>11</small>	<input type="radio"/> <small>11</small>	<input type="radio"/> <small>11</small>
Mandatory Statistics Canada surveys	<input type="radio"/> <small>12</small>	<input type="radio"/> <small>12</small>	<input type="radio"/> <small>12</small>	<input type="radio"/> <small>12</small>
<b>Other accounting activities</b>				
Financial audits	<input type="radio"/> <small>13</small>	<input type="radio"/> <small>13</small>	<input type="radio"/> <small>13</small>	<input type="radio"/> <small>13</small>
Bookkeeping	<input type="radio"/> <small>14</small>	<input type="radio"/> <small>14</small>	<input type="radio"/> <small>14</small>	<input type="radio"/> <small>14</small>
Controllership	<input type="radio"/> <small>15</small>	<input type="radio"/> <small>15</small>	<input type="radio"/> <small>15</small>	<input type="radio"/> <small>15</small>
Financial statement preparation	<input type="radio"/> <small>16</small>	<input type="radio"/> <small>16</small>	<input type="radio"/> <small>16</small>	<input type="radio"/> <small>16</small>
Other (please specify) _____ <small>0574</small>	<input type="radio"/> <small>17</small>	<input type="radio"/> <small>17</small>	<input type="radio"/> <small>17</small>	<input type="radio"/> <small>17</small>
<b>Financial Advice</b>				
Tax Planning	<input type="radio"/> <small>18</small>	<input type="radio"/> <small>18</small>	<input type="radio"/> <small>18</small>	<input type="radio"/> <small>18</small>
Financial planning or analysis	<input type="radio"/> <small>19</small>	<input type="radio"/> <small>19</small>	<input type="radio"/> <small>19</small>	<input type="radio"/> <small>19</small>
Cash flow and budget analysis	<input type="radio"/> <small>20</small>	<input type="radio"/> <small>20</small>	<input type="radio"/> <small>20</small>	<input type="radio"/> <small>20</small>
Business valuations	<input type="radio"/> <small>21</small>	<input type="radio"/> <small>21</small>	<input type="radio"/> <small>21</small>	<input type="radio"/> <small>21</small>
Other (please specify) _____ <small>0575</small>	<input type="radio"/> <small>22</small>	<input type="radio"/> <small>22</small>	<input type="radio"/> <small>22</small>	<input type="radio"/> <small>22</small>

**C. Supplementary Compliance Questions**

**C1.** Are there government regulations (federal, provincial or municipal), other than those identified in this survey, that require a significant amount of time and cost to comply with? If yes, please list them. 0576

Yes, specify : \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ 0577

No

**C2.** In your experience, over the last three years, has the overall cost of complying with regulations: 0579

- \_\_\_ 1 increased GO TO C3
- \_\_\_ 2 decreased GO TO C4
- \_\_\_ 3 remained the same GO TO C5
- \_\_\_ 4 not applicable (business existing less than three years) GO TO C5

**C3.** If you answered "increased" in question C2, please select the reason (s) from the list below. 0583

- \_\_\_ 1 increased complexity of regulations
- \_\_\_ 2 larger volume of submissions
- \_\_\_ 3 increase in the number of regulations
- \_\_\_ 4 other (please specify) \_\_\_\_\_ 0587

GO TO C5

**C4.** If you answered "decreased" in question C2, please select the reason (s) from the list below. 0588

- \_\_\_ 1 decreased complexity of regulations
- \_\_\_ 2 smaller volume of submissions
- \_\_\_ 3 decrease in the number of regulations
- \_\_\_ 4 more efficient methods for complying
- \_\_\_ 5 other (please specify) \_\_\_\_\_ 0593

**C5.** How many weeks, on average, did you wait for a response to a submission(s) for a municipal operating licence or permit? \_\_\_\_\_ 0594

Not applicable 0595

**C6.** How many weeks, on average, did you wait for a response to a submission(s) for a provincial operating licence or permit? \_\_\_\_\_ 0596

Not applicable 0597

**THANK YOU FOR YOUR ASSISTANCE**  
Please return the questionnaire in the accompanying self addressed pre-paid envelope within 14 days of receipt.