

A manufacturing or processing plant selling and delivering part of its Quebec production outside the province may receive exemption from provincial sales tax on goods purchased for its use or consumption in the proportion that its out-of-province sales bears to its total sales for the year. Under the same program, a business may be exempt from provincial sales tax on gas or electricity used directly for processing. Moreover, the manufacturer is entitled to a partial reimbursement of sales tax paid on construction materials used in his industrial buildings.

A manufacturing firm may also receive total repayment of the tax paid on gasoline or diesel fuel if the fuel is used to operate machinery or as a raw material in the manufacture of certain products. Industrial machinery used in Quebec for manufacturing or processing is also exempt from provincial sales tax.

For a number of years the provincial government has sought to find easier access to export markets for Quebec producers. To this end, through its International Services Branch, the Department of Trade and Industry has economic advisers attached to its delegations and offices abroad, provides financial and technical assistance to firms wishing to participate in industrial shows, organizes trade missions and provides information on export techniques and the various aspects of external trade. Finally, through its Industrial Research Institute, the province makes information and technical assistance available to industry throughout the province.

Ontario. The Ontario Development Corporation (ODC), the Northern Ontario Development Corporation (NODC) and the newly organized Eastern Ontario Development Corporation (EODC) are Crown agencies established by the Ontario government to provide financial and advisory services to business in order to stimulate industrial growth, economic development and employment opportunities in the province. They report to the Ontario Legislature through the Minister of Industry and Tourism. Their activities are governed by boards of directors composed of representatives from the business and financial communities and organized labour.

Loan programs administered by the ODC, NODC and EODC include the Ontario Business Incentive Program which provides loans to encourage industrial and economic development in Ontario. Incentive loans are repayable, although initial repayment may be deferred. The loans may be interest free or at a rate lower than ODC's prevailing rate of interest.

Term loan programs include: small business loans to Canadian owned companies in the province to expand their operations in manufacturing or services closely allied to manufacturing; venture capital loans to Canadian owned companies to introduce new technology; pollution control equipment loans to companies which must install approved pollution control equipment and are unable to finance it from their own resources; tourist industry loans for tourist resort operators to upgrade existing facilities and to establish new accommodation; export support loans to finance the production and warehousing of goods for export against specific orders; and industrial mortgages and lease-backs to assist with the establishment or expansion of manufacturing facilities.

The ODC administers Northam Industrial Park in Cobourg and Huron Industrial Park in Centralia where it rents industrial space and housing. It also manages the sale and leasing of property in Sheridan Park near Toronto to companies engaged in industrial research and development.

The Ontario Ministry of Industry and Tourism has several programs to assist business people. The Tourism Division provides information on location and expansion of tourist operations, economic studies and other pertinent material; it advises tourist and service industry operators on ways to increase and improve their operations. The Industry Division has specific services available to assist manufacturing companies and supporting service industries to maximize use of facilities, apply technology, establish new production facilities and find business opportunities. Technology, industrial design and development, product performance, domestic and international marketing and loan programs are discussed in seminars with independent business people, industrial commissions and municipal councils. The Manufacturing Opportunity Days program presents new products and processes, licensing opportunities, joint ventures from around the world and contracts for tendering.

The Ministry maintains 17 field offices throughout the province to meet local needs and problems and also has a work force covering 35 countries in 16 international field offices; seven are in the United States — Atlanta, Boston, Chicago, Cleveland, Los Angeles, Minneapolis and New York. Others are located in Mexico City, São Paulo, Brussels, Frankfurt,