Analysis of Canada’s Provincial Regulatory Regimes for Services: Implications for Effective Market Access

A report prepared for the Caribbean Regional Negotiating Machinery

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Acronyms

ACCA  Association of Certified Chartered Accountants
ACCTA  Association of Canadian Travel Agencies
AIBC  Architectural Institute of British Columbia
AIT  Agreement on Internal Trade
APEGGA  Association of Professional Engineers and Geologists of Alberta
ATOOQ  Association des Tours Opérateurs du Québec
BC  British Columbia
BPCPA  Business Practices and Consumer Protection Authority
CA  Chartered Accountant
CACB  Canadian Architectural Certification Board
CARE  Chartered Accountant Reciprocity Exam
CARICERT  Hospitality/Tourism Occupation Specific Certification Program
CARICOM  Caribbean Community
CATO  Canadian Association of Tour Operators
CBCA  Canadian Business Corporations Act
CGA  Certified General Accountant
CHIMA  Canadian Health Information Management Association
CICA  Canadian Institute of Chartered Accountants
CICMC  Caribbean Institute of Certified Management Consultants
CIMA  Chartered Institute of Management Accountants
CIPFA  Chartered Institute of Public Finance and Accountancy
CITC  Canadian Institute of Travel Counsellors
CMA  Certified Management Accountant
CMC  Canadian Certified Management Consultant
CPB  Certified Professional Bookkeeper
CTC  Certified Travel Counsellor
CTHRC  Canadian Tourism Human Resource Council
CTM  Certified Travel Manager
DJ  Disc Jockey
EU  European Union
ExAC  Examination for Architects in Canada
FQA  France-Québec Agreement
FTA  Free Trade Agreement
FTP  Foreign-Trained Professional
GAAP  Generally Accepted Accounting Principles
GDP  Gross Domestic Product
GST  General Sales Tax
HRSDC  Human Resources and Skills Development Canada
HST  Harmonized Sales Tax
IAP  Internship in Architecture Programme
ICAC  Institute of Chartered Accountants of the Caribbean
ICMCA  Institute of Certified Management Consultants of Alberta
IPBC  Institute of Professional Bookkeepers of Canada
<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
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<tbody>
<tr>
<td>IQAB</td>
<td>International Qualifications Appraisal Board</td>
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<tr>
<td>iTOEFL</td>
<td>Internet-based Test of English as a Foreign Language</td>
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<tr>
<td>LLP</td>
<td>Limited Liability Partnership</td>
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<tr>
<td>LMO</td>
<td>Labour Market Opinion</td>
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<tr>
<td>MRA</td>
<td>Mutual Recognition Agreements</td>
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<tr>
<td>NAFTA</td>
<td>North American Free Trade Agreement</td>
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<tr>
<td>NOC</td>
<td>National Occupation Classification</td>
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<tr>
<td>NRL</td>
<td>Non-Resident Licence</td>
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<tr>
<td>OAA</td>
<td>Ontario Architect Association</td>
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<tr>
<td>OI</td>
<td>Ordre des Ingénieurs Québec</td>
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<td>OIQ</td>
<td>Ordre des Ingénieurs du Québec (Quebec Engineers’ Professional Association)</td>
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<td>OPC</td>
<td>Office de la protection du consommateur</td>
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<td>PE</td>
<td>Permanent establishment</td>
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<td>P.Eng</td>
<td>Professional Engineer</td>
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<td>PARE</td>
<td>Partnership Agreement on Regulation and the Economy</td>
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<td>PPE</td>
<td>Professional Practice Exam</td>
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<td>R.S.O.</td>
<td>Revised Statutes of Ontario</td>
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<tr>
<td>RAIC</td>
<td>Royal Architectural Institute of Canada</td>
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<tr>
<td>S.O.</td>
<td>Statute of Ontario</td>
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<tr>
<td>TFW</td>
<td>Temporary Foreign Worker</td>
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<td>TICO</td>
<td>Travel Industry Council of Ontario</td>
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<td>TILMA</td>
<td>Trade, Investment and Labour Mobility Agreement</td>
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<tr>
<td>TOEFL</td>
<td>Test of English as a Foreign Language</td>
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<tr>
<td>WTO</td>
<td>World Trade Organization</td>
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<td>WWE</td>
<td>World Wrestling Entertainment</td>
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1. Introduction

This report has been prepared to assist the Caribbean Regional Negotiating Machinery in the current talks on a free trade agreement with Canada. The report addresses market entry issues in service industries that have been identified as priority interests by the CARICOM: accounting, auditing, bookkeeping; architecture; engineering; management consulting; tour operators and travel agency services, and, entertainment services.

This report covers both what is generally required to supply professional services, both as a company (setting up a business, relevant to Mode 3), and as an individual, and what the particular constraints are that face foreign professional service providers interested in the Canadian market. Most professions in Canada are regulated, i.e.: they require a licence to practice. In Canada, the recognition and licensing of professionals is the responsibility of provincial and territorial governments and self-regulated professional associations. In most cases, requirements to practice apply equally to Canadian citizens and residents and foreign suppliers equally, although in some provinces, some professions require permanent residency requirements and/or Canadian work experience for licensure. We look at market access issues for the priority sectors identified by CARICOM in seven Canadian provinces: Alberta, British Columbia (BC), New Brunswick, Newfoundland, Nova Scotia, Ontario, and Quebec.

There are many entry points on labour mobility. Canada’s Temporary Foreign Worker Programs facilitate entry of skilled and less skilled workers for stipulated periods of time in sectors where, among other criteria, employers must demonstrated there are no Canadians or Canadian residents available to work. Entry is subject to issuance of a Labour Market Opinion (LMO), a work permit and, for many countries, a visa. Other categories of workers do not require a work permit or LMO, for example, “business visitors”, “executives”, “managers” and “professionals” as listed in trade undertakings. In its bilateral trade agreements, Canada is increasingly including non-binding and voluntary guidelines that provide practical guidance for professional bodies entering into MRA negotiations. This framework is intended to assist professional bodies to undertake negotiations with their respective counterparts in order to build on the increased market access made available to service suppliers through the implementation of the FTA.1

Since both international and internal labour mobility are important dimensions of Canada’s economic competitiveness strategy at present, we consider both recent trends on labour mobility in Canada’s recent bilateral free trade agreements and implications of the recent changes in the Labour Mobility Chapter of Canada’s Agreement on Internal Trade for foreign-trained professionals. In the November 2008 Throne Speech, the Conservative Government announced a number of commitments aimed at boosting the Canadian economy, including removing barriers to internal trade, investment and labour mobility by 2010, through reforms to the regulatory regimes. In its 2009 budget, the Government announced plans to amend the Agreement on Internal Trade, by implementing provisions respecting labour mobility to enable workers who are

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qualified to practice an occupation in one province to practice that same occupation in all jurisdictions across Canada.

Other initiatives aim to improve employment outcomes for skilled immigrants or prospective immigrants, by making Canadian licensing systems for professions and trades more transparent and accessible. For instance a comprehensive web-based “tool”, “Working in Canada”\(^2\), aims to assist skilled immigrants or those interested in working temporarily in Canada, by providing detailed information on licenses and accreditation required to practice regulated trades and professions in Canada, with links to both relevant national, provincial, or territorial government websites, as well as the websites of regulatory bodies. The Canadian Information Centre for International Credentials\(^3\) also provides general information on credential assessment and qualification recognition services.

### 1.1 How the report is organized

The report begins with a discussion of the regulatory framework for professions in the service industries considered of interest by CARICOM. Section 2.1 describes the relationship of the professional associations with provincial and federal governments in Canada. Section 2.2 provides a detailed discussion of the provincial and federal regulations on establishing and maintaining business presence in Canada (Mode 3), either in a single province, or in all provinces. It also addresses some taxation issues pertinent to foreign service providers.

Chapter 3 provides a detailed analysis of regulatory regimes for that govern access to each of the professions of interest: architecture, engineering, accounting (including auditing and bookkeeping), management consulting, tour operators and travel agencies, as well as entertainment services. Each of sections 3.1 through 3.6 detail at the provincial level the criteria set by professional associations to assess educational background, work experience, examine credentials, and provide licenses.

Chapter 4 describes recent developments in Canada’s internal and international labour mobility agreements. Section 4.1 describes how federally-supported deregulatory efforts are encouraging the provinces to eliminate inter-provincial barriers to movement of service providers. Some provinces, for example Quebec, have negotiated bilateral MRAs with priority international markets. Quebec’s agreement with France sets the stage for extensive mutual recognition agreements for over one hundred professions, increasing mutual market access in services, as explained in Section 4.2. Another relevant precedent for the CARICOM-Canada FTA negotiations is the recently-ratified ratified Peru-Canada FTA that grants some access in technical professions, as shown in Section 4.3.

Chapter 5 summarizes key findings and offers some preliminary conclusions that may assist the CARICOM negotiating machinery in its objectives to broaden market access for Caribbean

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\(^2\) See [http://workingincanada.gc.ca/content_pieces-eng.do?cid=1](http://workingincanada.gc.ca/content_pieces-eng.do?cid=1)

\(^3\) See [http://www.cicic.ca/413/assessment-of-credentials-for-employment-canada](http://www.cicic.ca/413/assessment-of-credentials-for-employment-canada) The evaluation services offer expert advice, for a fee, on how qualifications obtained abroad compare with credentials obtained in a Canadian province or territory. This evaluation is targeted primarily to prospective immigrants, and is only advisory – it does not guarantee recognition qualifications for employment or certification purposes in Canada.
service providers.

2. Brief assessment of context

2.1. Self-regulated professional associations

In Canada’s federal system, all professions are regulated at the provincial level, as provinces have jurisdiction over all matters related to labour. In a strong majority of cases, provinces have delegated the responsibility for regulation to non-governmental professional bodies, often referred to as associations or colleges, by enacting laws that create professional regulatory bodies and confer on them the powers necessary to govern the professions. The head of each association or college is a council consisting of predominantly professionals who are also members of the regulatory body, and public representatives. The provincial delegation of power has resulted in most professions in Canada enjoying a self-regulated status.

A regulatory body has the authority to establish requirements for entry into the profession and the standards of practice that must be met to maintain the professional designation. To practise as a member of a regulated profession or use a professional designation, all applicants, whether Canadian trained or international, must meet the requirements of the relevant regulatory body which often requires obtaining a license to practise. This has effectively resulted in multiple systems of registration and varying stringency of qualifications across the country for the same profession.

Notwithstanding the authority of provincial regulatory bodies to regulate professions such as accounting, engineering and architecture, they are under no constitutional compulsion to align their regulatory measures with Canada’s international trade-related commitments. The reason for this is that while Canada’s federal government has authority to enter into trade agreements pursuant to its constitutional power to regulate trade and commerce, if trade agreements affect the regulation of professional services, the power to ratify these agreements lies in provincial jurisdiction. Consequently, the federal government may not put into effect any trade agreement relating to professional services without provincial consent.

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4 This division of powers is set out in The Constitution Act, 1867
7 In the Labour Conventions Case - Canada (A-G) v. Ontario (A-G), [1937] A.C. 326 at 347 (P.C.) - the Judicial Committee of the Privy Council held that while the federal government retains the power to make treaties, the power to implement treaties splits according to the division of powers between the national and regional authorities, such that treaties that fall within a provincial area of responsibility must be implemented by the enactment of provincial legislation.
9 Over the years the federal government has instituted several consultative mechanisms through which the federal government has sought to include the province in trade in trade provinces formulation, which has according to some been achieved with varying success: Jennifer Keefe, Canadian Federalism and International Trade Agreements http://ir.lib.sfu.ca/bitstream/1892/10180/1/etd3343.pdf.
Also, in dealing with professional services most of Canada’s bilateral trade agreements commit
to encourage, as opposed to bind, professional organizations to enter into mutual recognition
agreements. However, since provincial authorities also view mutual recognition agreements as
highly beneficial, the effect has been the same. Many professional associations, particularly in
highly competitive sectors such as accountancy, are actively pursuing mutual professional
agreements with other national and international professional associations.

2.2. Federal regulatory frameworks for ownership, operation
and inter-provincial provision of services

The following provides detailed steps for establishing a commercial presence in Canada, i.e.
providing services via Mode 3 (Commercial presence). It explains the different possibilities
available to establish commercial presence, the requirements for registration, the registration of a
commercial name, as well as tax and other legal dimensions. A final subsection details
particularities of the Canada Investment Act as it might pertain to CARICOM investors.

2.2.1. Type of business

The process involved in establishing a commercial business in Canada varies with the legal
structure of the business. Sole proprietorships, partnerships, franchises, joint ventures, and
corporations are all legally recognized forms of business in Canada.

Most foreign companies choose to operate in Canada as corporations. If incorporating in Canada,
it is necessary to decide whether to set up a new corporation as subsidiary of an existing foreign
corporation, or to conduct business through a branch operation. Subsidiaries and branches are
treated differently in terms of taxes, the ability to raise capital, and the extent of the parent
company's liability. Generally, a Canadian subsidiary may not be consolidated with other
operations for foreign tax purposes, so establishing a branch operation may be beneficial to offset
initial losses. Also, if a branch is chosen, the foreign corporation must register in all provinces in
which it wishes to conduct its business by obtaining an extra-provincial licence.

If the tax result is more favourable, business can be carried on in partnership or a joint
venture.
Partnerships are generally formed for the sharing of profits of a long-term business
relationship.
Joint ventures are generally used for one off transactions; typically real estate investments.
A
partnership needs to be registered under the relevant provincial statute and often involve
detailed agreements that set out the nature of the relationship between the partners. Most
provincial statutes allow for limited liability partnerships (LLP) that limit partners’
exposure to personal liability, provided that the partners are members of self-regulated

10 See Costa Rica-Canada Trade Agreement, VIII.3 available at Department of Foreign Affairs and International
Relations website at http://www.international.gc.ca/trade-agreements-accords-commerciaux/agr-

11 The specifics of each step may differ from province to province and most prominent differences are noted in the
steps. See http://sbinfocanada.about.com/cs/legalmatters/a/dobizcanada_4.htm
professions such as accounting, engineering and architecture, and maintain a minimum amount of liability insurance (it varies from province to province, but it is no less than $1,000,000\(^{12}\)).

*Formation of Limited Liability Partnerships*

To form limited liability partnership all partners need to sign an agreement designating the partnership as LLP. In addition, provincial statutes mandate that the LLP’s business name be registered, with the exception of Newfoundland and Labrador where there is no requirement to register the name of any type of partnership. Also note that the LLP designation must be displayed at all times beside the business’ name.

*Branch operation*

A foreign corporation operating a branch must obtain an extra-provincial licence describing the structure of the corporation and designating a local agent for service from each province where it intends to conduct business.\(^{13}\) The requirements for extra-provincial registration and the definition of “carrying on business” vary from one province to the other. Generally, an entity will be found to be “carrying on business” if it has a resident agent, representative, warehouse, office or place where it carries on its business in the province. In most cases, a person will not be found as carrying on business in Canada or a province merely because it offers or sells services by use of travelers or through advertising or correspondence.

*(Subsidiary) Incorporation*

In Canada, a company can be incorporated either under the authority of the federal government or under the authority of one of the provinces. Federal (Canada) Corporations are incorporated pursuant to the *Canada Business Corporations Act* and have the constitutional right to carry on business anywhere in Canada under their registered corporate name, subject to registration requirements in each province or territory.

Provincial Corporations are incorporated pursuant to the applicable provincial corporate statute (for Ontario the relevant statute is *Ontario Business Corporations Act* and for Alberta, the *Ontario Business Corporations Act*) and only have the right to carry on business within the province or territory of incorporation. Provincial corporations can however make an extra-provincial registration to carry on business in another province or provinces. For instance, if an Ontario corporation wants to set up offices in British Columbia it could apply to the Province of British Columbia for registration as an extra-provincial corporation in British Columbia).

It is noteworthy that all the corporation statutes in Canada are similar and there has been very little competition among Canadian jurisdictions to create statutes to attract corporate business.\(^{14}\) With that said there are certain differences related to business name registration, composition of the board of directors and filing requirements that can

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\(^{12}\) Unless otherwise indicated all $ here refer to Canadian dollars

\(^{13}\) Bedard, Jean (2006) “Doing Business in Canada”

\(^{14}\) Morrision, Brown, Snosovitch LLP, “The Choice of Jurisdiction for Incorporation”
nevertheless be important.

Registration Requirements

The scope of protection given to the name of the corporation differs between a federal and a provincial corporation. Incorporating federally under CBCA provides protection for corporate names across Canada, which means that a federal corporation can carry on business in every province under its corporate name. Once a particular corporate name is registered as a federal corporation, no one else may use that name or a confusing name for their corporation anywhere in Canada. In contrast, provincial incorporation offers name protection only within the province. Consequently, a provincially incorporated company would not be able to use its corporate name in another province if it conflicts with that of an existing corporation or business entity in that province.

Because of the scope of corporate name protection provided under the CBCA, it takes longer and is sometimes more difficult to obtain clearance for a proposed name for a federal corporation However, if it is anticipated that a business will expand beyond one province, a federal incorporation would be a more favourable choice.

“Resident Canadian Director” Requirements

Most corporate statutes contain residency requirements for the board of directors. At least 25% of the directors of a federal corporation must be resident Canadians and for boards with fewer than four directors, there must be at least one resident Canadian on the board. If the federal corporation earns in Canada, directly or through its subsidiaries, less than five per cent of its gross revenues and of all of its subsidiary bodies together then only one-third of the directors need to be resident Canadians.

The federal statutes also stipulates that the minimum number of resident Canadian directors that must be present for business to be transacted at a board meeting is 25% for CBCA corporations unless the absent Canadian director approves the business transacted at the meeting in writing or by electronic means.

The Ontario statute requires that a majority of directors (one out of two) be resident Canadian. In contrast, the applicable business corporation statute in New Brunswick and Nova Scotia does not have a director residency requirement, which is the reason why some foreign investors choose to incorporate in one of these two provinces.

Filing Requirements

There is significantly more annual paperwork for federal corporations, as these corporations must keep up to date with not only the filings required by CBCA but all filings required by the provincial corporate statutes.

2.2.2. Establishing and registering a corporate name
The first step in establishing a business (either through incorporation or partnership formation) is selection and reservation of a business name. Corporations-to-be are subject to more stringent name requirements than other business structures such as partnerships. Generally, a corporate name is composed of three elements;

- a distinctive portion that identifies the particular corporation;
- a descriptive portion that identifies the particular activities of the corporation;
- and a legal element, identifying the company as a corporation, such as Limited, Incorporated, or Corporation.

The Registrar of the provincial Registry or federal Corporations Directorate will demand a corporate name that is not identical to or similar to any other existing company names. As a result, it is necessary to conduct a name search to determine the suitability or availability of a corporate name in Canada.

In the process of setting up either a partnership or corporation another requirement in every province in Canada is to have a business’ chosen name approved by the provincial Corporate Registry before the business can be registered. As a corollary, it is necessary to have a name search done to determine the availability and the suitability of a selected business name.

If incorporating federally, or in provinces such as Ontario, Quebec\(^{15}\) and Alberta, the applicant will need to have a name search done (assuming that the applicant wishes to form an incorporated company with a "named" name rather than a "numbered" name) and then submit the resulting business name report with the Articles of Incorporation.

In other provinces, such as British Columbia\(^{16}\), Nova Scotia, and New Brunswick, the applicant must have a name search done once s/he has submitted a Name Approval Request. If the results of the search are acceptable, and the applicant’s name is accepted, it is then reserved for a set number of days (from 56 days in B.C. to 60 days in New Brunswick and Nova Scotia) during which time the incorporation process for the applicant’s business must be completed or the procedure needs to be restarted.

### 2.2.3. Registering a business, obtaining business license and business number

To register a partnership, the following information about the business is required:

- business name approval request number
- business name exactly as approved by the Provincial Corporate Registry
- the start date of the applicant’s business

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\(^{15}\) The Registraire des entreprises Québec offers several different ways to get a Name Research Report done. If the applicant likes, s/he can do her/his own Name Research Report [free online](http://www.registre.desentreprises.qc.ca). Or the applicant can [Request a Name Search Report or Reservation](http://www.registre.desentreprises.qc.ca) online and the Registraire des entreprises will do it for the applicant. (Currently, the regular fee for a Name Research Report is $42.56; the priority fee is $63.84.) Or the applicant can fill out the [Name Search Report Application](http://www.registre.desentreprises.qc.ca) form online, print it out, and take it or send it to the Registraire des entreprises.

\(^{16}\) Name Approval Request Form can be obtained from a local government's agent office or from the Corporate Registry Web site ([Name Approval Request Form](http://www.registre.desentreprises.qc.ca)).
• the provincial business address (not just a general delivery, rural route or post office box) and fee payment, which varies from $30 -$80 depending on the province.  

The following incorporation documents must be prepared: 

• The Memorandum – sets out the rules for the conduct of the company.
• The Articles of Incorporation – the rules and regulations that will govern the conduct of the company members and directors.
• The Notice of Offices – states the location of the two required offices for applicant’s corporation, the registered office and the records office.

If incorporating federally, a Notice of Directors also needs to be prepared. This document provides information about the directors of the corporation, such as the names and addresses of the directors, and their Canadian residency status. Also, incorporation at the federal level demands for a Canada-wide business search and for a submission of federally-based business name report.

Once a business name is successfully registered, a master business license will be issued, which serves as a proof that the applicant’s corporation’s business name is registered in a given province.

Most other business licenses are granted at the municipal level. The types and fees of various business permits or licenses vary depending on the nature of business for which a license is needed, the business square footage, or a number of other factors each municipality decides on individually. Typically, professional corporations or partnerships do not require a special business permit or license to offer their professional services via Mode 3. At the provincial level, Ontario requires that a corporation incorporated in another country obtain an extra-provincial license to acquire, hold or convey real property in the province.

Most businesses in Canada need to also register with the Canada Revenue Agency to get a Business Number. Registration is mandatory if the applicant’s business requires a GST/HST, Payroll, Corporate income tax or Import/Export account. GST/HST registration is required if a non-resident provide taxable services, such as for example accounting services, in Canada in the course of carrying on commercial activity in Canada, and the applicant is not a small supplier.

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17 The Name Approval Request Form will cost the applicant at least $30 if filled at all OneStop Government Agent offices or the Corporate Registry. The fee will vary if the applicant files her/his Name Approval Request Form at other places such as a Community Futures Development Corporation. In Ontario, for instance, if the applicant registers her/his business name at a Service Ontario workstation or via the website, the fee is $60, but if the applicant registers her/his business name at the Companies and Personal Property Security Branch in person or by mail, the business registration fee is $80.

18 There may be other minor province-specific filing requirements, but none of them pose additional barriers to foreign-owned corporations.

19 A personalized list of the business documents an applicant needs for all levels of government depending on the type of business and the jurisdiction in which an applicant wishes to operate can be obtained at the following website: http://www.bizpal.ca/part_partners.shtml.

20 It can take from two to four weeks to obtain an extra-provincial license for a non-Canadian corporation.

21 An applicant is a small supplier if s/he is in a partnership or a corporation, his/her total gross taxable revenues
2.2.4. Investment Canada Act

Regardless of the business form selected to enter the Canadian market, a non-Canadian applicant who proposes to establish a new business or acquire an existing business in Canada needs to comply with the provisions of the Investment Canada Act, a federal legislation governing investments by non-Canadians. Under the Act, certain acquisitions of control of Canadian businesses by non-Canadians are subject to review by the Investment Review Division of Industry Canada (Investment Canada). If the Canadian business carries on a cultural business, the review will be conducted by the Cultural Sector Investment Review Division of the Department of Canadian Heritage. If an acquisition is reviewable, the investor must file an application for review and, with limited exceptions, approval must be obtained before completing the transaction.

Industry Canada reviews the investment to determine whether it is of net benefit to Canada22, and it has an initial period of 45 days to do so. The Minister may require a 30 day extension. If the Minister does not send a notice to the applicant within the prescribed period, the Minister is deemed to be satisfied that the investment is likely to be of net benefit to Canada. Other acquisitions of Canadian businesses or establishments of new businesses by non-Canadians in Canada are not reviewable, but a non-Canadian investor must file a notice of the investment within 30 days after acquiring the business or establishing the new business.

The following acquisitions of control by non-Canadians are reviewable:

- A direct acquisition23 of a Canadian business with assets of $5 million or more. However, the thresholds have been significantly increased or eliminated for investors from WTO-member countries. A direct acquisition by such an investor is reviewable only if the assets exceed an amount which varies annually according to a GDP-based formula.24
- An indirect acquisition of a Canadian business with assets of $50 million or more. Indirect control of a Canadian corporation is acquired by purchasing voting shares in a

have been $30,000 or less in the last four consecutive calendar quarters and in any single calendar quarter.

22 The factors which the Minister will consider include:
- The effect of the investment on the level and nature of economic activity in Canada;
- The degree of participation by Canadians in the Canadian business in particular and in the relevant industry in Canada in general;
- The effect of the investment on productivity, industrial efficiency, technological development, product innovation and product variety in Canada;
- The effect of the investment on competition in the relevant industry or industries in Canada;
- The compatibility of the investment with Canadian industrial, economic and cultural policies, taking into account the policy objectives of affected provinces; and
- The effect of the investment on Canada's ability to compete in world markets.

If the Minister is not satisfied, the Minister must send a notice to the applicant, advising the applicant of his/her right to make representations and to submit undertakings. The Minister’s final determination will be made having regard to such representations and undertakings.

23 Direct control of a Canadian corporation may be acquired by acquiring voting shares of the corporation or all or substantially all the assets used in carrying on the Canadian business.

of a Canadian business with assets of $5 million or more if the assets of the Canadian business represent more than 50% of all the assets acquired in the transaction.

2.5. Other Taxation Issues

Taxation on services provided by foreigners in Canada has proven a contentious issue not only for foreign service providers but also for Canadian companies that purchase their services. These issues were raised in the 2008 Final Report from the Advisory Panel on Canada’s System of International Taxation\textsuperscript{25}, and specifically in various submissions made to the panel by Canadian companies such as Deloitte and Touche and associations such as the Canadian Association of Tax Executives.

Broadly speaking, Canada requires a withholding tax of 15 percent on payments to foreign, non-residents and their employees who provide services in Canada under Sections 102 and 105 of the Income Tax Regulations. (Regulation 105 covers fees to non-residents for services rendered in Canada Regulation 102 covers compensation paid to an employee working in Canada.) According to Deloitte and Touche, this contrast to “most European countries (who) do not impose withholding or reporting requirements on payments to non-resident service providers so long as the non-resident service provider does not have a permanent establishment.”\textsuperscript{26} There are different provisions for people working in the film/video industry as noted below in the section on Entertainment services.

These amounts are in principle recoverable if the total income falls below a certain threshold, but administrative difficulties in completing and submitting the relevant forms, and then delays in repayment, have meant that many service providers end up including the tax in the amount of their fees. There are also administrative burdens associated with non-resident companies having to submit tax claims for their employees operating on a temporary basis in Canada.

Waivers may be applied, up to 30 days prior to the service being delivered or first payment, if the service provider can demonstrate that their total fees will fall below a certain threshold. But this provision is not generally well known, and where it is, can be difficult to use.\textsuperscript{27}


\textsuperscript{26} Submission to the Advisory Panel at http://www.apcsit-gcrcfi.ca/05/sbrmms/15\%20Deloitte\%20Touche\%20LLP.pdf

\textsuperscript{27} According to the Tax Executives Institute submission at http://www.apcsit-gcrcfi.ca/05/sbrmms/28\%20Tax\%20Executives\%20Institute.pdf, “To be eligible, the third party must demonstrate (1) that it does not have a PE in Canada and is thus eligible for treaty protection or (2) that its estimated income and expenses will result in no net tax liability in Canada. Again, the waiver must be applied for 30 days before the earlier of the date the services begin in Canada or the first payment is made… CRA applies an expansive interpretation of the definition of a PE in Canada. Thus, it is virtually impossible for a non-resident to obtain a waiver by showing that it does not have a PE. The only
From the Advisory Panel Final Report:
“7.38 Concerns regarding regulation 105 were raised frequently during the Panel’s consultations. Canadian businesses are frustrated by having to bear administrative responsibility for another person’s tax liability. The Panel heard that:
• the costs associated with complying with regulation 105 are significant,
• service providers commonly gross-up their fees to offset the withholding tax, which can result in additional costs to Canadian businesses and hamper their ability to engage skilled workers from outside Canada,
• the waiver process is cumbersome and so it is not used as often as it should be, and
• the service provider may suffer reduced or delayed revenues and cash flow problems if the service provider has not received a gross-up from the payer.
7.39 The Panel also heard that because regulation 102 applies to such a broad range of situations, it places a significant administrative burden on the non-residents, as well as Canadian corporations who carry out the administrative duties on behalf of related non-resident employers. For example, where a non-resident performs employment duties in Canada for just one day, a withholding obligation is placed on the employer. Although a waiver can be obtained if the employee ultimately will not be taxable in Canada, the time delay is often considerable, making the process unhelpful. In practice, it is difficult for non-resident companies to set up a process to withhold and remit various Canadian taxes for what may be small amounts.”

There are exemptions which have been negotiated under trade agreements such as NAFTA and under bilateral tax treaties. Even here, however, recent changes resulting in a broader definition of permanent establishment have increased the number of foreigners now counted as liable to Canadian taxation.28

Several Canadian organizations have therefore sought changes to the regulations, on the grounds that the withholding tax raises their direct costs and also present them with administrative costs (of having to submit tax claims for their service providers). In particular, amongst suggestions made, have been:

remaining approach for obtaining a waiver is for the non-resident to demonstrate that its net income will fall below the threshold for Reg. 105 withholding.

28 The changes are known as the Fifth Protocol. According to Borden Ladner Gervais, Canada: Canada Tax: 2008 In Review, at www.blgcanada.com, “The Fifth Protocol will also significantly broaden the scope of the permanent establishment (PE) concept, which generally limits the circumstances under which a contracting state may levy tax on a resident of the other contracting state carrying on business in the former state. Prior to the effective date of the Protocol's changes (January 1, 2010), the two bases on which a resident of the US or Canada would be considered to have a PE in the other country under the Convention are "fixed place of business" or "dependent agent". The Fifth Protocol introduces a third basis: "a deemed services PE". The new rule provides that if a Canadian or US enterprise has neither a fixed place of business PE nor a dependent agent PE in the other country, but provides services in the other country and, among other requirements, an individual is present or services are provided in the other country for a period of 183 days or more in a 12 month period, then the resident will be deemed to provide those services through a PE in the other country.
• Encourage CRA to establish a procedure for issuing blanket waivers of withholding for all non-resident, non-arm’s length affiliates within a multinational group providing services to the Canadian member of the group. Allow the service providing entities to report and pay tax their liability on an annual basis after the end of the tax year in which the services were rendered. (Tax Executives Institute)

• Eliminate the requirement to request a waiver 30 days prior to providing services and evaluate the waiver request when received. (ibid)

• Re Regulation 105, “Canada should move to a self-regulatory system for compliance based on a documentation and filing requirement for the Canadian payer and the non-resident service provider. Under such a system, the Canadian payer would be responsible for collecting certain information about the non-resident service provider on a prescribed form, such as the period during which the services were rendered, the amount of fees and the service provider’s home country of residence. In addition, the non-resident service provider would be asked to certify that it did not have a PE in Canada for the period in question. The Canadian payer would be required to keep this information on file and to provide such documentation to the CRA in the event of an audit. If the relevant documentation is not kept, the payer could be jointly and severally liable with the non-resident service provider for the tax that should have been withheld.” (Deloitte and Touche)

• The ability to obtain a Regulation 102 waiver be retained but supplemented with other measures., including the adoption by the CRA of an administrative policy exempting non-resident service providers from Canadian tax withholdings (including CPP) and reporting rules for employees working in Canada for a short period of time (e.g., 30 days in a 12 month period). Other aspects of compliance could be simplified by
  o permitting employers to suspend withholding for employees until it is apparent that the tax threshold will be reached, and that they then be permitted to deposit appropriate amounts without being considered late.
  o permitting employers to pay the income tax of short-term employees, if they so choose.
  o allowing short-term employees’ income tax compliance to be done with no tax identification number, or more limited documentation than currently used for social insurance purposes, and employers to be able to take a role in obtaining and managing those numbers in appropriate situations (Deloitte and Touche)

While recognizing some of these problems, the Panel only went as far as recommending that withholding tax be lifted where a service provider could demonstrate that they were exempt under a tax treaty. This would not exempt all CARICOM service providers. We do not know yet what the Canadian government’s response to this recommendation will be.

3. Review of Regulatory Regimes for Selected Professional Sectors

As explained in sections 2.1 and 2.2, to be able to provide services in Canada, a professional, either as an individual or with a business presence, need to be certified by the provincial
professional associations that regulate those trades. That certification applies in addition to any
other regulation existing at the federal or provincial level to establish a business presence per se.
In some cases, the practical steps required to obtain such certification imply that the applicant
will have to have either Canadian residency or a visa adequate to work for certain minimum
lengths of time. Such details are explained under each profession’s heading below.

The sections below also provide a comprehensive description of all the procedures required for a
foreign-trained profession to be certified in Alberta, British Columbia, New Brunswick,
Newfoundland and Labrador, Nova Scotia, Ontario and Quebec. The format followed lists first
any federal or common regulatory regimes established, and then adds to them each different
provincial standard. Unless noted, being certified in one province does not mean that a
professional will be automatically licensed in another. Further details of requirements for each
profession are given in tabular form in Annex 1. Contact information for each profession is given
in Annex 4.

3.1. **Architects**

Individuals and firms from abroad intending to provide architectural services under their own
name need to fulfill registration requirements established at the federal level by the Royal
Architectural Institute of Canada (RAIC)\(^\text{29}\), and also others established by each Canadian
province where the applicant intends to practice.

The first step is to have academic and work experience qualifications reviewed by the CACB
(Canadian Architectural Certification Board)\(^\text{30}\), and later to complete an examination provided by
the ExAC (Examination for Architects in Canada).

The process of assessment of qualifications requires:

- certified official translations (to English or French) of all educational records, plus
certified copies of all degrees obtained, done by the translators determined by the RAIC
- proof that an architecture degree has been obtained at undergraduate level or above, that
must include the list of all subjects completed, with their respective explanations, plus
copies of all the projects completed during that education. All that material must be
translated as stated above.
- ability to be interviewed orally in person in Canada in either English or French. RAIC
however does not support visa applications to attend such interviews
- fees are $1,050 plus taxes, and are non-refundable.

The RAIC provides a variety of remedial courses to foreign-trained architects to make their
education background compatible with Canadian standards. The course fees vary from between
$500 and $2000 each.

The RAIC requires a minimum of 7 years of work experience in order to qualify for the ExAC.
Foreign applicants are requested to bring or send to Canada all documentation pertaining each of
the projects in which they have worked, recommendations from each of their employers, proof of

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\(^{29}\) See the RAIC website orienting foreign-trained architects at [http://www.architectstocanada.raic.org/Intro_E.html](http://www.architectstocanada.raic.org/Intro_E.html)

\(^{30}\) See the Canadian Architectural Certification Board website at [http://www.cacb-cca.ca](http://www.cacb-cca.ca)
employment and of membership in local architecture associations, as well as local certificates of practice. The assessment of both educational background and out-of-Canada work experience requires a minimum of 2 months, and can often be much longer.

If their educational background is approved (and once any coursework recommended has been successfully competed), most applicants are referred to the Internship in Architecture Programme (IAP) to make up for the working experience they are usually found to be lacking. There, they must complete up to 5,600 hours of work (approximately 2 years) in different areas of specialization in architecture. Applicants are responsible for finding an architecture studio to hire them as interns, a mentor to guide them (ad honorem) and the visa requirements in order to obtain that experience in Canada. The CACB will provide applicants with an interim permit to work in the architectural studio that decides to hire them, provided the interns pay a yearly fee of $200. Once the IAP is under way, applicants are requested to contact the architecture association of the province where they work. These will review periodically a Canadian Experience Record Book given to the applicant and must be paid a registration fee there as well. Once the IAP is completed, applicants need to take the ExAC, an examination that is given in multiple test centres throughout the country and can be taken at any time of the year. The exam covers 9 different subject areas and has a cost of $1,200 plus taxes.

Having completed the RAIC education assessment, the IAP, and having passed the ExAC, the foreign-trained architect can apply for registration in the provincial association where the applicant intends to work.

The above has the following implications for CARICOM architecture studios or firms and individuals who are able to provide architecture services:

For Mode 1: they can provide services across the border but such services must be overseen by a Canadian licensed architect, or a firm based in Canada that has such individuals in their payroll. All documentation for official purposes must be signed and presented as having been done by such Canadian partner.

For Mode 3: an architectural studio or firm from CARICOM can establish itself in Canada but only if it employs architects that are licensed in the province where it is setting up business. If it were to bring in architects from abroad, these individuals would have to become licensed before they can initiate any work for this enterprise.

For Mode 4: temporary entry of architects to work is accepted in only some provinces, see below for details. Such mechanism requires however a temporary licensing for each of the individuals involved.

RAIC, the national umbrella association of all provincial architecture professional organizations, has signed only one Mutual Recognition Agreements (MRAs) with the United States. They do not have any plans to sign any others. In order to start negotiating one, there would have to be consensus among all provincial member associations, an unlikely possibility with any other country than the United States31.

The following provinces have other specific requirements or exceptions to the rules indicated above:

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31 Interviews at the RAIC and the Canadian Architectural Board of Credentials, made on August 21st, 2009.
Alberta: Completion of the IAP is not required if the foreign-trained architect can demonstrate at least 7 years of professional experience abroad in the same manner as presented to the RAIC. Otherwise, completion of the IAP and the ExAC are required. No other procedures are necessary. Registration fees to obtain the provincial licence are $250 plus taxes, annual dues are $750 plus taxes.

There is a programme for visiting architects, whereby a licence can be obtained to work on a specific project so long as it is co-signed by another architect already registered in Alberta through the standard procedure. The fees are the same as above. This is the only venue for an architect to be registered in Canada without having to be a Canadian resident or citizen.

British Columbia: BC is the only province to make an exception for the requirements presented by the RAIC as it allows foreign-trained architects who can show evidence of 15 years of work experience (in the same format as presented to the RAIC) to receive a provincial licence to work there, naming them: “Alternatively Qualified”. British Columbia also waives the IAP process for architects with at least 7 years of experience, just as Alberta does. They can become licensed or registered under what is known as the Foreign-Trained Architect process. In both cases, the fees are $270 plus taxes. For applicants with less demonstrable experience, the same process beginning with the RAIC evaluation of educational credentials applies, continued with the IAP, and finalized by a professional exam that is the Architectural Registration Examination (ARE). This is a predecessor of the ExAC, which is still not accepted in British Columbia.

Once these steps are completed, applicants must take 6 professional development courses at the provincial architecture association that are given two or three times a year, at a total cost of $1,000 plus taxes. Having finished the courses, there is an oral examination to assess the learning done there, as well as during the IAP process. Application for that exam is $275 and it is given 6 times per year. Annual registration costs are $855.

New Brunswick: There are no additional requirements beyond those of the RAIC and the ExAC. Membership fees are $717 for one year. Being a member of another provincial architects’ association makes it possible to belong to the New Brunswick association as well without further requirements.

Nova Scotia: Following successful completion of the ExAC and the supervised work experience, there is a formal interview with two members of the Board of Examiners from the Nova Scotia Architects’ Association (NSAA) to review the applicant’s understanding of professional practice in this province. The interview takes approximately 2 hours and there is no cost for this. Registration and membership in the NSAA costs $700 annually and new members must complete mandatory continuing education each year.

Ontario: Applicants must complete first an Ontario Architect Association (OAA) Course that is available only once a year (May-June) at a cost of $540. It is also strongly advised that they buy instructional material for that course only available from the OAA at a cost of $460. In order to register to the OAA, applicants must pay inscription fees to have the OAA review their

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34 [http://www.nsaa.ns.ca/DOCUMENTS/registration.htm](http://www.nsaa.ns.ca/DOCUMENTS/registration.htm)
certificates obtained from the RAIC, IAP and ExAC ($275). OAA takes approximately 6 weeks to review this documentation.

**Quebec:** Applicants should have completed the ExAC in French, not in English. Besides, they must pass a professional interview at the Quebec Association of Architects (Ordre des architectes du Québec), where their French language professional abilities will be assessed. The interview fees are $114. Most candidates are then requested to pass the French proficiency exam provided by the Office québécois de la langue française, at no cost. The overall process usually takes 1 to 2 months. Registration fees for the association are $875, plus 3% of total professional income in following years.\(^{35}\)

**General observations.** The provision of architectural services in Canada remains relatively closed to foreigners trained elsewhere, with extensive, complex and costly requirements for internship and/or certification of training and work experience that vary from province to province despite efforts by the national association (RAIC) to provide a degree of uniformity.

Mode 1: There is some scope for across the border architectural services but only if overseen and signed by a Canadian licensed architect or Canadian-based firm.

Mode 3: A CARICOM architectural studio or firm can set up in a Canadian province provided it employs architects licensed in that same province.

Mode 4: There may be greater scope for CARICOM architects via Mode 4 in Alberta and BC, which have more relaxed equivalency tests, less requirement for internships, and, in Alberta’s case, temporary licensing and no residency requirements. The biggest potential markets, Ontario and Quebec, continue to require lengthy certification and residency.

Overall the difficulties in this sector are suggested by CIC data which show that on average only 220 people have entered Canada with the intention to provide architecture services in each of the last four years (see Annex 3).

### 3.2. Engineers

Individuals who wish to provide engineering services under their own name, or as part of an engineering firm, need to become licensed by the association of professional engineers in the province in which they wish to practice. There is a license application fee, which varies from province to province, in the range of $200-$300 per individual. It may take several years to obtain licensure in a province of Canada. Individuals can work as engineers in Canada without a license if a licensed professional engineer takes responsibility for the work.

All provincial regulatory bodies share the following requirements and a few province-specific exceptions to each rule will be discussed below:

**Citizenship or residence requirement:** to begin the licensing process, a proof of permanent residence is required.

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\(^{35}\) Requis pour architecte en Quebec (2008) Published by *Ordre des architectes du Québec.*
Academic requirements: provincial associations typically require the equivalent of graduation from a four year full time bachelors program in applied science, engineering, geoscience, science or technology. Foreign-trained engineers will first need to submit their educational qualifications to a provincial association of professional engineers where they wish to work. The following documentation needs to be provided for the educational background assessment:

- original diploma(s), degree(s), and full transcripts recording course completion and marks
- full address of educational and professional institutions related to engineering qualifications
- employment and character references.

All documents must have certified English translations (or French in Québec; or a choice of English or French in New Brunswick). There is a $175 assessment fee in Ontario and $133 in New Brunswick.

Once the Council of the applicable professional association reviews the documentation for Canadian equivalency, it will assign an exam program if the foreign-trained engineer does not also have a Bachelor's degree in engineering from a recognized Canadian university. A foreign-trained engineer may be granted exemption from examinations. The most common cause for exemption is if the applicant has an undergraduate engineering degree from a country that has a similar accreditation system and Canada has entered into a Mutual Recognition Agreement with the regulatory authority of that country. It is important to note that CARICOM countries do not fall under any exemptions from examinations.36

If the Council determines that the foreign-trained engineer’s academic background is not equivalent to a Canadian undergraduate degree in engineering and does not cover the breadth of academic training found in Canadian undergraduate programs, the applicant may be assigned up to 20 technical examinations and 4 non-technical examinations (such as engineering economics or management) to make up the deficiencies. Examination sittings are held once or twice per year, depending on the jurisdiction. If assigned an examination program, applicants are normally required to complete all examinations before the association will begin crediting engineering experience.

Besides the accreditation of educational background, provincial licensing bodies require from 3 to 4 years of acceptable engineering work experience, depending on the association. Experience obtained outside Canada may be acceptable in British Columbia if sufficient documentation is provided.37 However, at least 12 months must be experience gained in a Canadian jurisdiction

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36Canada has entered into mutual recognition agreements that are limited to educational credentials with twelve countries: United States (1989); United Kingdom (1989); Ireland (1989); Australia (1989); New Zealand (1989); Hong Kong (1995); South Africa (1999); France (2003); Japan (2005); Singapore (2006); Korea (2007) and Taiwan (2007).

37The following information must be included:  
- dates of engagement, name of the employer, the applicant’s position and the name and position of his/her professional supervisor;  
- a first-person description of the work for which the applicant was responsible, including a description of the projects in which the applicant was involved and her/his role in each project;
under the supervision of a professional engineer.

Besides the technical exams and acceptable work experience tests, foreign-trained engineers are also required to take the professional practice exam (PPE) that all professionals must take in this field in Canada (including those who are Canadian-trained)\(^{38}\). The PPE may be attempted at any time after the assigned examination program has been completed and practical engineering experience requirements met. The fee for this exam is $265, if written in Canada or United States, and $365, if written outside of North America.

The language requirements vary from province to province. In most provinces, foreign-trained engineers need to demonstrate their English proficiency if this language (or French in the cases of Quebec and New Brunswick) is not their native tongue. The mandatory examinations common to all provinces inevitably serve as a test of one’s language competency as well.

The above has the following implications for CARICOM engineering firms and individuals who are able to provide engineering services:

For Mode 1: they can provide services across the border but such services must be overseen by a Canadian licensed engineer, or a firm based in Canada that has such individuals in their payroll. All documentation for official purposes such as blueprints, designs, inspections, audits and others must be signed and presented as having been done by such Canadian partner.

For Mode 3: an engineering firm from CARICOM can establish itself in Canada but only if it employs engineers that are licensed in the province where it is setting up its business. If it were to bring in engineers from abroad, these individuals would have to become licensed before they can initiate any work for this enterprise.

For Mode 4: temporary entry of engineers to work is accepted in some provinces, see below for details. Such mechanism requires however a temporary licensing for each of the individuals involved.

Engineers Canada, the national umbrella association of all provincial engineering professional organizations, has signed a number of Mutual Recognition Agreements (MRAs) with the United States, Mexico, France, Hong Kong and is currently working on one with South Africa. But it is essential to note that these MRAs provide the basis for mutual recognition of credentials and thus the ability to work only in the provinces that ratify them. That means that an MRA might be signed with the United States, for example, but some provinces have chosen not to ratify it (in this case, Ontario), while others have signed off on it (i.e. British Columbia, Alberta, etc.).

Engineers Canada, in fact, negotiates an MRA only at the request of a provincial association and will not do so on its own initiative since it does not have the mandate for this. For example, the MRA with Hong Kong was negotiated by Engineering Canada at the request of the British Columbian engineering association, and once completed, BC is the only province that has

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38 See site of the Professional Practice Exam at [http://www.apeg.bc.ca/reg/ppe.html](http://www.apeg.bc.ca/reg/ppe.html).
ratified it. No other province had an interest in doing so\textsuperscript{39}.

The following provinces have other specific requirements or exceptions to the rules indicated above:

**Alberta**: This province’s association (Association of Professional Engineers and Geologists of Alberta or APEGGA) may waive academic examinations for foreign-trained engineers who did not receive their degree from a country that enjoys a MRA with Canada if the applicant has at least 12 years of acceptable, high-level engineering or geosciences experience showing increasing technical competency and increasing levels of responsibility.\textsuperscript{40} The applicant needs to provide references with first-hand knowledge of the applicant’s work experience covering this period.

To demonstrate English language proficiency, Alberta accepts:
\begin{itemize}
  \item a TOEFL score of 600 or more on the paper-based test; 250 or more on the computer-based test; or 100 or more on the internet-based (iTOEFL) test; or
  \item a handwritten letter in which the applicant describes why s/he is competent in the English language. APEGGA will evaluate the content and structure of that letter, together with the comments of given by the applicant’s references (who must be a Canadian licensed engineer, geologist, or geophysicist) regarding her/his ability to communicate in English.
\end{itemize}

Alberta requires at least four years of work experience, of which one year must be Canadian experience. If the foreign-trained engineer meets all the requirements but for the ‘Canadian experience’ requirement, they will have the option of applying for provisional membership. The provisional license is a proof to potential employers and the general public that the person’s qualifications have been reviewed and found to be acceptable by APEGGA with the exception of the one year equivalent Canadian experience requirement. Once a foreign-trained engineer provides APEGGA with evidence of one year of acceptable referenced equivalent to Canadian experience, they can receive a full license.

**British Columbia**: Foreign-trained engineers can apply for a licence to practice engineering in British Columbia even if they do not have Canadian citizenship or permanent resident status. A Non-Resident Licence (NRL) gives practice rights and the right to use P.Eng. after the applicant’s name. However, this license needs to be renewed annually as it expires at the end of each calendar year. A NRL application will go through the same process as all other applications. However, the applicant must include a letter with his/her application detailing his/her intentions to practice engineering in British Columbia. This province has a different academic examination for this track, costing $338.55.\textsuperscript{41}

**Ontario**: A foreign-trained engineer is eligible to receive a temporary license (for a fee of $618) if the individual has 10 years of work experience (or 4 years of experience including one year of

\textsuperscript{39} Interview with Mr. Ken McMartin, Director of Professional and International Affairs, Engineers Canada, August 19\textsuperscript{th}, 2009. See more details in \url{http://www.engineerscanada.ca/e/pr_international2.cfm}.

\textsuperscript{40} See APPEGA Acceptable Work Experience at \url{www.apegga.org/Applicants/IEG/academicrequirements.html}.

\textsuperscript{41} The regulations and topics covered in this exam are available at: \url{http://www.apeg.bc.ca/reg/engsyllabi.html}.
Canadian experience) and can show that s/he will be collaborating in Canada with an Ontario-licensed professional engineer.42

Quebec: The Ordre des Ingénieurs Québec (OIQ) may grant a foreign-trained engineer a temporary permit but only for a specific job if that person holds an engineering degree recognized by the Bureau and is a member of an engineering association recognized by the Bureau (none of the engineering associations from the CARICOM countries are recognized currently). Two types of permits may be issued: 1) as a collaborator with an OIQ member 2) as an engineer overseeing a project, assisted by an OIQ member.

New Brunswick: This province requires that an applicant completes at least four years of engineering experience, of which one year must be in Canada, but only after all the academic requirements are fulfilled. Work experience acquired prior to the date when all the academic requirements were completed may be accepted, but it is subject to the discretion of the Council of the Association of Professional Engineers and Geoscientists of New Brunswick.

General observations.

Mode 1: As with architects, engineering services can be provided across the border but only if overseen and signed by a Canadian licensed engineer or Canadian based firm.

Mode 3: Similarly CARICOM firms setting up in a province may only offer engineering services by engineers licensed in that province.

Mode 4: CARICOM engineers wishing to work temporarily in Canada may find greater opportunities in Alberta, BC and even Ontario, as a result of their more flexible interpretation of ‘Canadian experience’ and their provision of temporary licensing, though Ontario still requires work to be under another Ontario-licensed engineer.

According to CIC data in the last four years as many as 582 civil engineers on average entered Canada annually intending to work on a temporary basis (see Annex 3).

### 3.3. Accountants, Auditors and Bookkeepers

There are three accounting designations recognized by provincial and territorial statute in Canada: Chartered Accountant (CA), Certified General Accountant (CGA) and Certified Management Accountant (CMA). While there are generally no legal restrictions on who may practice accounting in Canada, most jurisdictions regulate public accounting. Provincial and territorial law gives a professional organization for each designation the power to govern the profession in that jurisdiction. The three national organizations are: the Canadian Institute of Chartered Accountants (CICA [http://www.cica.ca/]), the Certified General Accountants Association of Canada (CGA-Canada [http://www.cga-online.org/canada]) and the Society of Management Accountants of Canada (CMA Canada [http://www.cma-canada.org]). They represent their members at the national level, conduct research and advocate for the profession. These groups also set professional standards, develop educational programs and examinations.

42 Further information on procedures is available at [www.peo.on.ca/Applications/TempLicApp08.pdf](http://www.peo.on.ca/Applications/TempLicApp08.pdf).
3.3.1. Chartered Accountants (CA)

To become certified as a CA, individuals must have a university degree. In addition, all provincial and territorial accounting organizations require some amount of professional education. Professional education programs range in length from less than one year to more than two years, depending on the designation and the province or territory. Individuals wishing to be designated as accountants in Canada must also pass an examination either to gain entry into the professional training course or to successfully complete it. The length and content of the examination are different for each accounting designation. However, within each designation, they do not vary across the provinces and territories. The final requirement for becoming a designated accountant in Canada is work experience. The length and nature of the work experience required varies by designation, and by province or territory. For example, CA candidates generally must accumulate three years of work experience, but in Quebec they only require two years of work experience. All the accounting designations also require their members to pursue continuing professional development. The requirements are comparable across the three designations.43

Public Accountancy:

- In Alberta, only CAs, CMAs, and CGAs are permitted to engage in public accounting if they hold a certificate of practice from one of the three accounting bodies.

- In British Columbia, the right to perform statutory audits is restricted to CAs, CGAs, and persons approved by the provincial Auditor Certification Board.

- There is no licensing or certification required by legislation to practice public accounting in New Brunswick. However, the securities commissions in some of these jurisdictions require that professional accountants performing audit or review services for publicly listed companies be CAs, CGAs, or CMAs.

- At present, Ontario permits only CAs to do public accounting.

- In Quebec, the performance of statutory audits for publicly listed companies has been limited by legislation to CAs. Under new legislation (June 2009), barriers to internal (inter-provincial) trade in accountancy will be eliminated.

Foreign-trained CAs

CICA’s International Qualifications Appraisal Board (IQAB) assesses the admission standards of foreign accounting bodies and recommends to the provincial institutes of Chartered Accountants in Canada whether, and under what conditions, members of these bodies may become Canadian CAs based on their foreign qualifications. Where qualifications are assessed as being “substantially the same” as Canadian requirements, the candidate does not need to write the final CICA exam, and need write only the CA Reciprocity Exam (CARE). Candidates are required to

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have a university degree, 24 months of a professional education program that ends with an exam, and 3 years of specified experience. If the candidate has the months of public accounting experience acceptable to the respective institute, s/he will not be required to acquire additional public accounting experience. Otherwise, the candidate must work in an official CA Training Office in the respective province/territory for a specified amount of time in order to meet the requirement.

IQAB negotiates Mutual Recognition Agreements (MRAs) with foreign accounting bodies (Designated Bodies) whose qualifications processes have been assessed as being “substantially equivalent” to Canadian CA standards and who can provide Canadian CAs with reciprocal rights to licensure and certification. A CICA spokesperson explained that the MRAs give Canadian CAs access to audit rights in the foreign country. The IQAB website lists countries whose accountancy bodies have been assessed to have qualifications processes “substantially equivalent” to Canadian standards.44 A CICA spokesperson said there had been no requests from a Caribbean country for an MRA. In 2002 (renewed in 2007), CICA negotiated an agreement with its equivalent in the US and Mexico under NAFTA. Under this initiative, CICA instituted a new licensing and examination process with its Mexican partner, a new accountancy designation was created, and a new standard for audits was created in Mexico.45

Ontario: The Institute of Chartered Accountants of Ontario and the Ontario Ministry of Training, Colleges and Universities has produced a Career Path outlining licensure and certification requirements for chartered accountancy and public accounting in Ontario. To become a member of the Ontario Institute and use the CA designation, applicants must successfully complete the Chartered Accountant Reciprocity Examination (CARE). Applicants must have three years of accounting experience. Members of the regulatory bodies of several countries (none from the Caribbean) are eligible to receive exemption from some of the normal requirements of the CA qualification program in Ontario.46 In 2008, the Ontario and British Columbia Institutes partnered to offer a six-day preparation course for membership candidates. The fee for the course and course material was $1,050 (shipping and handling extra if sent outside Canada).

3.3.2. Certified General Accountants

The Certified General Accountants Association of Canada (CGA-Canada) determines the educational and practical experience qualifications for all CGAs in Canada. Basic requirements are: (1) education: undergraduate degree in accounting or commerce with some accounting; (2) an exam: a professional course followed by an exam; (3) experience: 24-36 months, depending on the country. The norm is that one year must be local experience. There is a standard requirement for CGAs to have local knowledge of taxation, which involves an on-line course and an exam.

44 See http://www.cica.ca/6/1/8/index1.shtml for more details.
45 A spokesperson indicated that only one Mexican accountant had since applied to CICA for accreditation in Canada.
Under the revisions to the Labour Mobility Chapter of the Agreement on Internal Trade (AIT), CGAs certified in one province may practice in any province or territory in Canada, with one exception, Ontario, once they have received membership in the CGA association in the province in which they wish to work.47

Ontario: To use the designation “Certified General Accountant” or initials “CGA” or work as a Certified General Accountant in the province of Ontario, one must be a member in good standing of The Certified General Accountants of Ontario (CGA Ontario) and have been certified by CGA Ontario or a provincial/territorial affiliate of CGA-Canada. Candidates must have an undergraduate degree, or complete a degree concurrent with a CGA program of studies. To be eligible to register with CGA Ontario, individuals must:

- be a Canadian citizen or landed immigrant
- be a permanent resident of Ontario and
- be bondable (not have been found guilty of any criminal offences).48

Other agreements: The Association of Certified Chartered Accountants (ACCA), a global body for CAs, has market presence in Canada. ACCA has joint relationships with the national accounting institutes in Jamaica, Trinidad and Tobago, Guyana, Barbados and Belize. ACCA does not have any legislative framework in Canada, i.e. members can call themselves accountants, but they have no statutory rights (i.e. no audit rights). ACCA signed a mutual recognition agreement with CGA-Canada in 2007. Central to the agreement is the requirement that, in order to gain membership of each body, members of both bodies must successfully complete an overview course in Canadian/UK tax and law, approved by both ACCA and CGA-Canada. The CGA-Canada course is available online. Members of both bodies who apply under the terms of this agreement will be required to maintain membership of their original designation. The MRA does not convey practice rights - members of both bodies wishing to obtain a practicing certificate for general public practice or audit work from either ACCA or CGA-Canada will have to meet the additional requirements specified by each body.

CGA-Canada has negotiated MRAs with counterpart professional bodies in several countries, mainly Commonwealth countries whose standards are similar to Canadian standards. The MRAs with ACCA and a recently-signed MRA with CGA-Ireland, CGA-Canada members have access to European Union markets. CGA-Canada has an association with the Institute of Chartered Accountants of the Caribbean (ICAC). None of the Caribbean members has its own qualifying program (as they are very small), so they receive their professional designations from elsewhere. The CGA program is offered in the Caribbean through CGA-Canada. If Caribbean graduates meet the education and experience requirements, they can apply for membership in CGA-Canada (Caribbean work experience is addressed by CGA in Barbados). Since Canadian provincial regulations differ on public accounting, Caribbean accountants have to take the same additional

47 The Ontario Public Accounting Act says that CGAs in Ontario must meet the standards of the Public Accountants’ Council of Ontario (a provincial government body reporting to the Ontario Attorney General that regulates public accounting in Ontario). The Government of Ontario has indicated it wants to file an exception under the AIT labour mobility chapter for public accountants when the CGA launched a successful trade challenge on inter-provincial market access there.

qualifications as Canadian accountants to practice public accounting.

A CGA spokesman said CGA-Canada is working closely with provincial associations on MRAs. While provincial associations will accept members from other provinces; the issue of acceptance of MRAs from outside Canada (i.e. foreign accountants whose organizations have entered into an MRA with CGA-Canada) has not yet been settled.

3.3.3. Certified Management Accountants

Management consultants must be certified in all provinces and territories. CMA Canada is the professional association for management accountants. It grants a professional designation in management accounting and regulates its members under the authorization of provincial legislation. CMA Canada, a self-regulating body,\(^49\) is a partnership of the Society of Management Accountants of Canada and the Societies/Orders of Management Accountants of each province and territory.

The process for certification in the province of Ontario is illustrative: CMA Ontario is the professional body responsible for the accreditation, regulation and continuing professional development of CMAs in the Province of Ontario – under the authority of the Society of Management Accountants of Ontario Act, 1941. To earn the Certified Management Accountant designation in Ontario, the candidate must meet CMA Ontario’s General Admission Requirements and complete the CMA Accreditation Program. The requirements and program are based on the CMA Canada National Standard for the Accreditation of Certified Management Accountants.

General Admission Requirements:

- a Canadian citizen or legally entitled to work in Canada
- a resident of Ontario
- able to proficiently speak, read and write English at a business level
- not have been removed or dismissed for cause from an academic institution or professional organization
- not be currently the subject of an outstanding conduct complaint in any professional organization
- not have been convicted of a criminal offence that would affect the integrity or professionalism of a Certified Management Accountant and
- agree to abide by the Code of Professional Ethics of the Society and its bylaws, standards, policies and rules.

Candidates must also complete the five basic components of the CMA Accreditation Program:

\(^49\) See the CMA-Canada website at http://www.cma-canada.org/index.cfm?ci_id=1375&la_id=1
• earn a university degree from a recognized university
• successfully complete the CMA Prerequisite Studies, which are specific accounting and management studies at the university level
• pass the national CMA Entrance Examination
• successfully complete the two-year CMA Strategic Leadership Program and
• complete 24 months of qualifying practical experience, concurrent with the CMA Strategic Leadership Program.\(^5\)

The CMA Ontario designation is recognized in other Canadian provinces and territories.

Members of the 160 or so professional accounting bodies that belong to the International Federation of Accountants may be eligible for accelerated entry into the CMA designation in Canada through the Professional Advance Standing Program. Depending on the requirements of the provincial and territorial accounting organization applicants wish to join, they may be eligible for various exemptions, based on their academic history and other professional studies.

CMA Canada has negotiated MRAs with counterpart organizations in the UK (the Chartered Institute of Management Accountants (CIMA) and the Chartered Institute of Public Finance and Accountancy (CIPFA), and Australia (CPA Australia). It is also engaged in strategic alliances with several international professional bodies with a view to promoting international recognition of the CMA designation and facilitating dual accreditation (with the Chartered Institute of Public Finance and Accountancy (CIPFA) in 2008. CMA-Canada has collaborated with several educational institutions in India to establish a combined CMA-Master’s program.\(^5\)

**General observations:**

Mode 1: There are no restrictions on the provision of consulting services (for example, about conditions in another country) via the internet. If the company/individual is offering assurance or audit services in Canada, there are restrictions. For example, a foreign accountant, who has a client with a subsidiary in Canada, could do some work, but cannot issue the report in Canada; the foreign accountant may only issue the report in his/her own country. If the report is issued in Canada, the foreign firm/accountant would need to be hooked up with a Canadian accountant who would issue the report. The big service providers may bring in experts from outside Canada, but a Canadian accountant would do the report.

Mode 3: While there are generally no legal restrictions on who may practice accounting in Canada, most jurisdictions regulate public accounting. Rules for foreign companies are the same as those for Canadian companies.

Mode 4: Certification for all accountancy designations requires Canadian citizenship, landed

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immigrant status or residency. CIC data show more than 700 financial auditors and accountants entering Canada temporarily each year since 2005 (rising to 1,008 in 2006, then dropping to 718 in 2008), i.e. somewhat more than for engineers, but considerably more than for architects.

Canada’s revised GATS offer includes a new category of intra-corporate transferees, which is expected to facilitate the temporary entry of individuals coming to Canada for career development purposes. If accountancy were included in this category in a CARICOM-Canada FTA, Caribbean accountants whose professional associations had concluded MRAs with their Canadian counterpart might then be able to enter the Canadian market to work temporarily and thereby gain “Canadian experience.”

Temporary access, for the purpose of gaining practical experience, may also be negotiated outside of a trade agreement, for example, the agreement between Canada and Malaysia on professional accounting trainees. Malaysia recognizes the professional standards of the CICA and wishes to ensure that Malaysian students acquire the educational and technical knowledge to meet these standards by articling upon graduating from Canadian institutions of higher learning in the field of business programs related to accounting. Through a Memorandum of Understanding, the Government of Canada has agreed that Malaysian nationals who have completed the appropriate academic professional training in Canada from a recognized Canadian university or post-secondary institution may take employment for the purpose of gaining practical experience before assuming their profession as chartered accountants in Malaysia.52

3.3.4. Bookkeeping

Bookkeeping is not regulated in Canada, and recognition of credentials is at the discretion of the employer. Requirements for employment may vary from one province or territory to another. Employers may require a college diploma or completion of the first level of a recognized professional accounting program, combined with several years of experience as a financial or accounting clerk.

Membership in and certification through professional associations is voluntary. The Institute of Professional Bookkeepers of Canada (IPBC) offers a CPB (Certified Professional Bookkeeper) designation. Registration with the IPBC is $365 per year – the Institute is trying to win federal Government recognition of CPB certification. Requirements for certification are successful completion of an exam and 2 years of bookkeeping experience, either as an employee or freelancer, and either a letter from a long term client or employer. The fee for the exam is $250. To retain certification, CPBs must acquire 20 Continuing Education credits annually.53 Foreign-trained professionals seeking certification must join the Institute, register for the exam, purchase study guides (optional), take and pass the exam.

The IPBC offers services for immigrant (foreign-trained) bookkeepers to assist with credential recognition. To achieve CPB recognition, bookkeepers must join the Institute, demonstrate at least two years experience, and pass a multiple choice exam online.

Qualified bookkeepers need to know the GAAP (Generally Accepted Accounting Principles) system and how to use the software that Canadian businesses use to manage their books.\(^{54}\)

**General observations:**

There are no barriers to entry for bookkeepers. Canadian accountants do send bookkeeping work offshore. Accounting can be done by anyone, with or without designation, however audit work and preparing financial statements must be done by a CA. CIC data on temporary foreign workers show very small numbers of bookkeepers entering Canada to work temporarily (7 in 2005, 23 in 2006, 35 in 2007 and 46 in 2008).

### 3.4. Management Consultants

Management consultants provide services to management such as analyzing the operations, managerial methods or functions of an organization in order to propose, plan and implement improvements, or analyzing advertising needs and developing appropriate advertising plans. Certification is not required to work as a management consultant in Canada: the occupation is regulated in Alberta (i.e.: certification is required) but not in other provinces or territories, however, employers may still require certification.\(^{55}\)

According to Human Resources and Skills Development Canada, requirements for practice generally include the following:\(^{56}\)

- A bachelor's degree or college diploma in business administration, commerce or a related discipline is usually required
- A graduate degree in business administration may be required
- Some establishments may require management consultants to be certified by a provincial management consulting association
- Certification as a quality auditor may be required for some occupations
- Occupations in health information management may require certification by the Canadian Health Information Management Association (CHIMA).
- In Quebec, occupations in health information management may require certification by the Association québécoise des archivistes médicales.

Under CIC Temporary Foreign Worker Guidelines, foreign management consultants must have the following credentials to be eligible for a work permit as a temporary foreign worker in Canada: baccalaureate or licenciatura degree, or equivalent professional experience as established by statement, or professional credential attesting to five years experience as a

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\(^{54}\) IPBC Immigrant Services, [http://www.ipbc.ca/membership/immigrantservices.aspx](http://www.ipbc.ca/membership/immigrantservices.aspx)


Going to Canada is an electronic resource that provides detailed information on requirements for most trades and professions in Canada: [http://workingincanada.gc.ca/report-eng.do](http://workingincanada.gc.ca/report-eng.do)

management consultant, or five years experience in a field of specialty related to the consulting agreement.  

(Canada’s revised GATS offer 2005 specifies: CMC or equivalent designation recognized by the International Council of Management Consulting Institutes (ICMCI); or certification by an institute not recognized by ICMCI and holding a baccalaureate and equivalent of five years experience in a field directly related to the nature of the service contract.)

The **Canadian Association of Management Consultants (CMC-Canada)** is the national association for management consultants.  

A CMC-Canada official explained that while their provincial Institutes each certify their own members, requirements for certification are standardized across the country, through CMC-Canada. The only exception currently is Quebec, where CMCs must first become “administrateur agréé” (Adm.A.) (this may be phased out, following current discussions between CMC-Canada and the Quebec member Institute). According to CMC-Canada, the AIT does not really affect CMC-Canada and its certifying Institutes. A CMC awarded in one province is recognized in other provinces. If a CMC moves from one province to another, s/he requests a transfer of her/his membership and designation for one province to another and the incoming province approves that application so long as the applicant is a CMC in good standing.

To become a Certified Management Consultant one must be a member of a national or provincial CMC Association, and be a Canadian resident who:

- practices as a management consultant or has an interest in advancing the profession of management consulting;
- acknowledges and agrees to abide by the Uniform Code of Professional Conduct; and
- possesses a minimum undergraduate degree or equivalent (CA, CGA, CMA, P.Eng).

Annual membership dues for CMC associations are $395/year ($414.75 with taxes). Applicants require two sponsors. Sponsors must be Canadian Certified Management Consultants (CMCs). They attest to the accuracy of the information on the application form and implicitly recommend acceptance of the applicant as a member of the Association.  

There are different streams for certification, depending on number of years of management consulting experience. The CMC website provides details on different pathways or “streams” that may be followed to earn the CMC professional designation: an “entry stream” for those with fewer than 8 years of management consulting experience; an “experienced stream” for those with 8 years or more of management consulting experience, and, an “executive stream for those with 20 years of full time employment in a professional or management capacity, at least three years of full time management consulting, and over the past year has acted as a full time (at least 600 chargeable hours) client-facing consultant or direct manager of client-facing consultants. There is also an

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58 CMC-Canada, 4 King Street West, Suite 815, Toronto ON  M5H 1B6  Canada, Phone : (416) 860-1515 Phone (alternate): 1-800-268-1148 Fax : (416) 860-1535, Email : [consulting@cmc-canada.ca](mailto:consulting@cmc-canada.ca); website: [http://www.cmc-canada.ca](http://www.cmc-canada.ca)

59 Information on the role of the sponsor and the candidate is at [http://www.cmc-canada.ca/Member_Benefits/documents/RoleoftheCMCSponsor.pdf?group=Become a Member](http://www.cmc-canada.ca/Member_Benefits/documents/RoleoftheCMCSponsor.pdf?group=Become a Member)
“approved MBA stream” for those who have graduated from specific programs at Royal Roads University (BC), St. Mary’s University (Nova Scotia) or the University of Ottawa (Ontario).61

Alberta: Certified Management Consultant is a protected title under Alberta's Professional and Occupational Associations Registration Act. To be a Certified Management Consultant or CMC, candidates must be a registered member of the Institute of Certified Management Consultants of Alberta (ICMCA). You do not have to be registered if you do not call yourself a Certified Management Consultant or use the initials CMC after your name.62

Quebec: the regulatory body is the Ordre des administrateurs agréés du Québec.63 Members must pay an annual membership fee and accumulate at least 40 hours of continuing professional education over a two year period. The accreditation process is the same for Quebec- and foreign-trained management consultants. In addition CMA requirements, candidates in Quebec must have sufficient competency in the French language to work in the profession.

A CMC-Canada spokesperson explained that if someone wanted to apply for CMC designation in Canada, they should first apply for certification from the CMC institute in their own country. CMC-Canada requires foreign-trained and certified management consultants to take an ethics course in Canada before their credentials are recognized.

MRAs and Relations with Caribbean institutions

According to a spokesperson, Canadian CMCs have long enjoyed reciprocity of their designation in the UK, and many other EU countries. CMC-Canada is a founding member of ICMCI and under that umbrella international organization, its members have reciprocity in more than 25 countries, and relationships with another 20. CMC-Canada is a “sponsoring institute” that mentored the Caribbean Institute of Certified Management Consultants (CICMC). ICMCI is expected to award the Caribbean Institute full designation status later this year. As such, CICMC can implement a CMC certification program;64 individuals certified by CICMC will meet CMC-Canada standards and can practice in Canada.

General observations:

Mode 1: There are no restrictions on foreign-based suppliers providing management consulting services, so long as the company or individual is not purporting to be a CMC in Canada.

60 See http://www.cmc-canada.ca/CMC_Designation/EarntheCMC.cfm
61 A simple summary can be found at http://www.cmc-canada.ca/CMC_Designation/documents/CMCstreamsrequirements_002.pdf
For CMC Alberta: http://www.cmc-canada.ca/provincial_institutes.cfm?Portal_ID=1
63 See further information at http://www.adma.qc.ca:8080/
Mode 3: Rules for foreign companies are the same as those for Canadian companies.

Mode 4: Canada’s revised GATs offer 2005 specifies for entry: CMC or equivalent designation recognized by the International Council of Management Consulting Institutes (ICMCI); or certification by an institute not recognized by ICMCI and holding a baccalaureate and equivalent of five years experience in a field directly related to the nature of the service contract.

A CMC-Canada spokesperson explained that if someone wanted to apply for CMC designation in Canada, they should first apply for certification from the CMC institute in their own country. CMC-Canada requires foreign-trained and certified management consultants to take an ethics course in Canada before their credentials are recognized.

CIC temporary foreign worker data for the period 2005-2008 show large numbers of management consultants (NOC 1122) entering Canada (4,422 in 2005, increasing to 5,501 in 2007 and 6,201 in 2008). A CMC spokesperson expressed surprise at the high numbers entering Canada, noting that according to Statistics Canada data, there are approximately 15-20,000 management consultants in Canada (not all certified). The association is conducting a benchmark study on the management consulting industry in Canada which should be available (for purchase) in October 2009. The study will examine, among other issues: size of firms, revenue, number of clients, type of clients, billable rates, industry sectors served, types of consulting, outlook for the future, and, changes in the profession dictated by the current economy.

### 3.4. Entertainment services

Culture is considered a sensitive sector in Canada, reflecting in part concerns about dominance by the US cultural industry. It has therefore generally been exempted from FTAs, and Canada has worked closely with other countries to promote a different approach to managing global trade in culture (The Convention on the Protection and Promotion of the Diversity of Cultural Expressions). As stated in Canada’s 2001 GATS offer: “Canada will also not make any commitment that restricts our ability to achieve our cultural policy objectives until a new international instrument, designed specifically to safeguard the right of countries to promote and preserve their cultural diversity, can be established.” At the same time, “Canada is committed to maintaining flexibility to achieve domestic cultural objectives, while remaining open to other cultures.”

To illustrate, in the recently signed Peru-Canada FTA, the preamble recognises that “states must maintain the ability to preserve, develop and implement their cultural policies for the purpose of strengthening cultural diversity, given the essential role that cultural goods and services play in the identity and diversity of societies and the lives of individual”. The FTA therefore generally excludes cultural industries (defined as the publication of books, the production, sale and distribution of films, videos, audio music recordings, see Article 2207). Chapter 12 on temporary entry for business persons excludes all professional occupations related to these cultural industries including creative and performing artists (Appendix 1203.D.1). Similar exemptions are in the Colombia-Canada FTA.

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In the revised GATS Offer, Canada has noted that any acquisition of a Canadian business or establishment of a new business related to Canada’s cultural heritage or national identity by a non-Canadian is subject to approval.66

Yet, according to Industry Canada, “Canada is open to foreign investment across most sectors of the cultural industries. In sectors where there are policy measures in place, the government maintains targeted, industry-specific policies under the ICA rather than a single broad policy. … The areas with policy measures are the book publishing, distribution and retail sectors; the periodical publishing and newspaper publishing sectors; and the film distribution sector. These policies generally prohibit the acquisition of an existing Canadian-owned business and prohibit or set conditions for the establishment of new businesses. Foreign investments in the sound recording industry, the distribution and retail sectors of the periodical and newspaper industries, as well as the film production, exhibition and retail sectors are subject to "net benefit" definitions under the ICA.”67

Also, in recognition of domestic demand for foreign culture, as well as a domestic industry keen to be able to perform in other countries, there is a degree of openness to foreign entertainers. Specifically this involves relaxation of work permit requirements, though entertainers from many countries still have to apply for visas, as well as comply with a variety of municipal regulations if they want to organize a performance or show on their own initiative.

### 3.4.1. Work permits for entertainers, performers and artists

Foreign entertainers, performers and artists may be authorized to work without a work permit or may be required to obtain one depending on the type of performance or act, and the nature of the venue. Foreign performing artists and their essential supporting staff coming to Canada do not need a work permit if they are only performing in Canada for a limited period of time and will not be performing in a bar or restaurant.68 N.B. artists working in Canada in this category may not enter into a permanent employment relationship with the Canadian group that has contracted for their services. Also, artists must not engage in a performance that is primarily for the production of a movie, television or radio broadcast.69

According to Human Resources and Skills Development Canada (HRSDC), examples of performing artists who can work without a permit “include:

- Musicians in a band performing several tour dates in Canada;
- Guest conductors and artists performing with Canadian productions or groups for a few performances;
- Actors in foreign touring theatrical productions;

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66 TN/S/O/CAN/Rev.1, p. 5
• Professional wrestlers and circus performers in foreign touring productions;
• Musicians and buskers coming to Canada to perform in festivals;
• Support crew and other workers who are integral to a live production;
• Disc jockeys coming to Canada to work at private events, festivals, concerts and fairs. 

Also exempted are: producers of film, television, video and documentary projects funded entirely from outside of Canada; and adjudicators at music and dance festivals.

Other performing artists will require both a CIC work permit and approval in the form of a Labour Market Opinion from HRSDC to work in Canada. Occupations that fall in that category are: actors, artists and technicians in Canadian film; individuals involved in making films or TV; circus acts and performers, and crew working for a Canadian employer; exotic/erotic dancers under contracts; permanent positions in performing arts venues.

In these cases, a LMO will be issued to an employer where it can be shown that there are no qualified Canadians available to assume the position, or that granting a foreign worker approval will create or maintain significant employment benefits or opportunities for Canadian citizens or permanent residents of Canada, generally through training, the creation of new jobs, or the preservation of jobs that might otherwise disappear. This process usually takes 8 to 10 weeks (although some applications may take longer) and may be expensive. Once a LMO has been approved, and the individual worker then has to apply for a CIC work permit as well as a temporary resident visa.

The application form for a temporary resident visa does not specify that a contract for services to be delivered in Canada be attached; but it does ask about funds available for the temporary stay in Canada. It is likely that the contract would need to be shown to substantiate the request for the visa, particularly where a work permit has not had to be secured.

### 3.4.2. Municipal Licenses and Permits

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73 Visa applications in general from Kingston take 7 days or less in 60% of cases and in 68% in Port of Spain (according to CIC data for July 2008 to June 2009. See [http://www.cic.gc.ca/english/information/times/international/15-temp-workers.asp](http://www.cic.gc.ca/english/information/times/international/15-temp-workers.asp))
75 The application guide notes that as much information as possible about a visit should be provided, including names of businesses to be visited, as well as finance to support the applicant during their visit in Canada. See [http://www.cic.gc.ca/english/information/applications/guides/5256E3.asp](http://www.cic.gc.ca/english/information/applications/guides/5256E3.asp)
In the event that entertainers wish to organize a performance or art show on their own initiative they face additional barriers at the city or municipal level in the form of permits and licenses that need to be issued in advance of their event. The exact municipal requirements vary depending on each individual municipality and entertainers are advised to directly contact the municipality where they wish to perform or display their visual arts.

For any type of outdoor event offering music or entertainment to private or public audience on municipally owned land a special event permit is required, and the process of obtaining one can be lengthy. Larger cities usually ask that an application for an event be filed at least 90 days before the date of the proposed event. However, in practice the process of obtaining a special event permit demands a longer time frame to satisfy all the requirements. Before a special event permit is issued, organizers must notify the local ambulance services, the fire department, the police of the planned activity, and develop a plan with all the stakeholders to ensure that access for emergency vehicles is available at all times. According to a Special Events Approval Clerk at the City of Ottawa, it is practically impossible to organize a special event without hiring a locally experienced event coordinator months (sometime even a year) whose task would be to liaise with cross section of the municipality’s departments and outside agencies such as the municipality’s police, fire department, medical unit, and tourism office.

Event organizers are also required to obtain liability insurance from an insurance company that is licensed to operate in Canada in the amount of at least two million dollars ($2,000,000).

Different municipalities may require different or additional licenses and permits. Certain permits and licenses such as electrical permits, liquor licenses and noise exemption permits need to be obtained depending on the event’s location, number of people expected to attend, liquor policy, whereas others are required on the basis of the nature of the event. The following are examples of additional licenses that foreign (or domestic) artists need based on the type of event they wish to organize:

**Carnival (Pickering)**
A Carnival Licence permits a travelling commercial entertainment business with side shows, amusement rides, games, trained animal shows, clowns or like activities to operate within the City of Pickering

**Carnival/Circus Licence (Calgary)**
Carnival/Circus means the business of providing to the public a collection of side shows, mechanical rides, trained animal acts, games of chance or other forms of entertainment.

**Circus/Carnivals (Chatham-Kent)**
A Circus/Carnival Licence permits a traveling commercial entertainment business with sideshows, amusement rides, games, trained animal shows, clowns or like activities to operate within the Municipality of Chatham-Kent.

**Entertainment Establishment / Nightclub Licence (Toronto)**
Toronto City Council has enacted a by-law to create a new category of licence and a new Article

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76 See City of Ottawa Special Permit Application Form at [http://app01.ottawa.ca/cityforms/search-action.do?language=2](http://app01.ottawa.ca/cityforms/search-action.do?language=2)


**Entertainment Establishment Licence (Ajax)**
"Entertainment Establishment" is a premise whose primary function at any time provides for the sale and consumption of alcoholic beverages and the provision of theatrical performances, pre-recorded music, or live musical entertainment, whether such pre-recorded music or live music is provided for listening, or dancing by the patrons, or any combination of the above functions and whose accessory function is the sale and consumption on the premises of food, but does not include a restaurant, banquet facility, or an adult entertainment parlour as defined in the Town of Ajax's Zoning By-law.

**Entertainment Establishment Licence (Calgary)**
Entertainment Establishment means the business of providing entertainment to the public, including live entertainment, patron dancing, games rooms, a bowling alley, billiard/pool hall, and drive-in theatre, but does not include an Adult Mini-Theatre, Cinema, or business where the entertainment provided is ancillary to other licensed activities.

**Entertainment Establishment Operator Licence (Ajax)**
Operator" means a person who, alone or with others, operates, manages, supervises, runs or directs the business carried on at an Entertainment Establishment.

**Entertainment Events (Kenora)**
This license permits the operation of Concerts, Festivals, Fairs, Midways, Petting Zoos and Circuses.

**Entertainment Lounge (Windsor)**
Permits the operation of an entertainment lounge where patrons are provided with entertainment, in the form of live and/or pre-recorded music and a dance floor, and may include in combination therewith the sale of alcoholic beverages to its patrons for consumption therein.

**Exhibitions and Entertainment (Dryden)**
This includes businesses conducting, operating, or carrying on a show or exhibition, place of amusement, performance or theatre.

**Liquor Licence: Cabaret (Nova Scotia)**
This is required by anyone who wants to provide liquor service for an establishment in Nova Scotia featuring high-quality live entertainment.

**Liquor Primary Licence (British Columbia)**
Any business in the hospitality, entertainment or beverage industry - including bars, pubs, lounges, nightclubs, recreation centres and stadiums - may apply for a liquor-primary licence. The only exceptions are businesses geared to youth (which may not be licensed to serve liquor) and private clubs (which require a liquor-primary club licence.)

**Outdoor Events (Vaughan)**
A license is required to hold concerts, musical exhibition, folk festivals or other gatherings where
the exhibition event takes place partially or wholly outdoors and not in or adjacent to an amphitheatre; at which entertainment is provided to the persons who attend; whether or not a fee for admission is charged or paid.

**Place of Amusement- Circus and Midway (Greater Sudbury)**
A Place of Amusement Circus and Midway licence permits circuses, menageries, midways or other like traveling exhibitions, side shows, or other entertainment connected therewith, to be exhibited in the City of Greater Sudbury for a period no longer than five days, unless permission granted, not to exceed an additional five days.

**Public Assembly (Burlington)**
A licence is required for a business which operates theatres, music halls, Festivals, billiard and pool halls, pinball and electronic game machine establishments, banquet facilities’, exhibitions, nightclubs, restaurant/bar or other place of entertainment or amusement.

**Public Entertainment (Haldimand County)**
Licensing is required for an outdoor musical entertainment event

**Public Hall - Rave/After Hours Club (St. Catharines)**
A Public Hall - Rave/After Hours Club licence permits a premises or part thereof in which the primary activity at the event is dancing by participants, which event is generally extending into hours when entertainment venues are usually closed between 2:00 a.m. and 10:00 a.m.; participants to such events must pay money or give some other consideration to participate in the event and such events do not take place in a private residential dwelling.

**Public Halls (Hamilton)**
This licence permits the operation of a business at a premises, including a portable building or tent, used as a place of assembly where members of the public gather for the purpose of meetings, dancing or other entertainment, but does not include premises used solely for religious purposes or a theatre within the meaning the Theatres Act.

**Public Presentation- Movie Theatre and Live Theatre (Greater Sudbury)**
A Public Presentation Movie Theatre and Live Theatre licence permits the operation of exhibitions, movie theatres, and live entertainment theatres.

**Public Presentation- except Movie Theatre and Live Theatre (Greater Sudbury)**
A Public Presentation licence permits the operation of exhibitions and live entertainment.

**Retail (Guelph)**
This license permits a premises in which is provided the retail sale or rental of goods or materials and includes a postal service but does not include wholesale, a Flea Market, an Adult Entertainment Retail Business, or Temporary Sales Business.

**Spectator Entertainment Establishment (Edmonton)**
This is a facility offering live theatrical, musical or dance performances or showing motion pictures.
Temporary Entertainment Installation Permit (North Vancouver (City of))
This is required to install temporary electrical equipment for the purpose of filming.

Theatre (Guelph)
This license permits a Theatre as defined in The Theatres Act, R.S.O. 1990, c. T.6, as amended from time to time, or any successor thereof, and any other building used primarily for dramatic, theatrical, musical, moving pictures or like entertainment.

Theatre (St. Catharines)
A Theatre licence permits a premises licensed pursuant to the Film Classification Act S.O. 2005, c.17, for the purpose of the exhibition of film and shall include a drive-in theatre for which film is used to exhibit moving pictures viewed by the public from vehicles, to operate here. Theatre does not include an adult entertainment parlour as defined in the business licensing by-law.

Theatres (Kingston)
A Theatre licence is required by every place of business where theatrical performances, concerts, and other types of entertainment are held, including movie theatres and drive-in theatres.

3.4.3. Taxation
There are special provisions for taxation of non-resident actors working in the film or video industry and on commercials, namely that a 23% withholding tax be charged on the gross income earned with no deductions permitted. According to a tax advisor, “Non-resident actors can satisfy this in one of two ways: 1) have 23 percent of their gross acting income withheld and not have to file a return; or 2) have 23 percent of their gross acting income withheld, file an elective return, and pay tax at marginal rates on their net income instead of 23 percent on the gross amount”.

This applies only to acting income; other income in Canada (for example, for services as a producer or director, or income from stage acting), is subject to the normal withholding tax for non-resident service providers of 15% and the person is required to file a tax return. The 23% tax does not apply to others in the film/video business such as directors, producers, and other people working behind the scenes. Nor does it apply to people in other sectors of the entertainment industry (e.g. musical performers). Instead they are required to pay the 15% withholding tax.

3.4.4. Establishment of entertainment businesses in Canada
There are no particular requirements for the establishment of businesses in the entertainment sector in Canada, besides those noted in an earlier section of this report, that apply to all services industries, and also the approval that is required for investment in certain sensitive industries (film, video, publication etc., as noted above).

General observations. Large parts of Canada’s cultural sector are usually kept out of its FTAs, but there is still scope for CARICOM service providers to take advantage of current market

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78 For further details see http://www.cra-arc.gc.ca/tx/nrsdnts/flm/wthhld-eng.html.
80 see http://www.cra-arc.gc.ca/E/pub/tg/rc4445/rc4445-e.html CRA guide for non-resident tax liabilities
access, especially in Mode 3 and Mode 4.

Mode 1: There appear to be few barriers for cross-border services in music and carnival production and organization.

Mode 3: CARICOM firms in the music and carnival production business wishing to establish operations in Canada face no particular discrimination. However they must comply with the same multiple requirements at the municipal level as Canadian firms.

Mode 4: Work permits are generally not required for the types of temporary cultural services supplied by Caribbean entertainers (e.g. touring musical performers); though visas are needed for performers from most CARICOM countries. Where permits are needed (for actors and others working in Canadian-produced film/TV/videos) it is unlikely that an exemption can be obtained by a FTA, as no other trading partner has been able to secure this to date. (And in the case of exotic dancers, the licenses are required to prevent instances of human trafficking.)

As CIC data illustrate (Annex 3), a large number of entertainers enter Canada each year to provide entertainment services – over 6,000 in 2008 – though this is below the peak of 9,000 in 2006, with a sharp drop particularly in the number of musicians and singers entering Canada from all countries.

3.5. Tour operators and travel agency services

In Canada, a distinction is usually made between tour operators, who are the organizers and providers of package holidays, and travel agents, who give advice, may sell and administer the bookings for a number of tour operators. Travel agents can also sell the individual components (e.g. flights, ferry bookings, car hire, etc.) for customers who travel independently.81

The Canadian Tourism Human Resource Council (CTHRC) has undertaken a number of studies comparing certification in Canada with other countries including a 2005 study with CARIBCERT82. While it concluded that the certification processes were in general (p. 46) comparable, it focused on front desk agent and food and beverage servers, not tour operators or Travel agents. Another comparative study undertaken in late 2005 by George Tillman Consulting for the CTHRC reviewed certification systems used in the tourism industry in both Canada and the Caribbean, as a step towards considering the scope for mutual recognition. It did not pay specific attention to tour operators and travel agents however.83

There are a number of national level business and professional associations such as the Canadian Association of Tour Operators (CATO) which act to represent the industry to the government and

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81 According to the WTO, these two categories of professional services fall under one heading: Travel Agencies and Tour operators services (CPC 7471)
82 http://cthrc.ca/~/media/Files/CTHRC/Home/research_publications/credential_recognition/program_comparison_arti
tication_reciprocity/FCR-comparative-study-caribcert-en.ashx
tication_reciprocity/FCR-comparative-study-caribbean-en.ashx.
the public (http://www.cato.ca/). CATO collaborates with the Association des Tours Opérateurs du Québec (ATOQ). The Association of Canadian Travel Agencies (ACTA) is a national association whose voting members are retail travel agents. Tour operators and others are allied members. The association represents some 2,600 small to large travel retail companies with about 18,000 professional employees across Canada.

The ACTA fee structure varies according to the number of travel personnel within an agency location – from $220 plus GST for two personnel or less to $3,750 plus taxes for more than 151 personnel. Each agency’s location must be covered. To be an allied member costs $500. In addition members are required to be licensed (in British Columbia, Ontario and Quebec), have been operating for at least one year and have a manager/supervisor working at the location on the application, with at least three years retail experience, plus minimum net retail sales of $10,000 from the previous year, and at least 20 hours on average per staff person worked weekly over a year.

The Canadian Institute of Travel Counsellors (CITC), which is the educational wing of Canada’s tourism industry, has worked with CTHRC to establish a number of standards for travel professionals in order to enhance the quality of their services to the public. There are two categories: Certified Travel Manager (CTM) and Certified Travel Counsellor (CTC).84 CITC has created a National Directory of Certified Travel Professionals covering people based across the country. At the end of 2006 it had 2,000 full members, all of whom were certified as CTC or CTM.

Certification costs: To become a CTC, certification involves an exam, experience, performance assessment and membership in CITC. All four are mandatory. There is a one time certification enrolment fee which is valid for the time it takes to complete the certification process (which can take 1 to 5 years). This costs $75 without the study guide or $100 with it. The exam can be rewritten as often as needed (though the fee has to be repaid each time); failures can be appealed.

<table>
<thead>
<tr>
<th>Knowledge Exam Prices</th>
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<tbody>
<tr>
<td>Exam Only:</td>
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<tr>
<td>Students attending Endorsed Travel Programs-ONLINE</td>
</tr>
<tr>
<td>Students attending non Endorsed Travel programs-PAPER</td>
</tr>
<tr>
<td>Travel Industry -ONLINE OR PAPER</td>
</tr>
<tr>
<td>Rewrite Fee (any candidate)</td>
</tr>
</tbody>
</table>

As well as passing the exam, applicants are required to have 1,000 hours of relevant and recent (within 5 years) occupational experience related to the skills as defined in the occupational standards. Candidates must supply acceptable records as proof that this requirement has been met. (Back up records that support the work experience claim include: pay slips / Records of Employment (ROEs), letters of employment.) This condition is reduced by 50 hours if an applicant has attended an Endorsed Travel Program that included a Practicum (100 hour +) and is

84 Details on these categories can be found at: http://www.citc.ca/content/en/about-ourmembers-e.asp. The full range of standards for professionals in tourism: http://emerit.ca/en/free_downloads/occupational_standards.aspx.
able to submit a practicum report. Similarly it may be reduced by 50 hours if an applicant completed any supplier-based training that holds CITC Approval Credits. Performance evaluation costs $200 plus taxes, and re-assessment $125.

Once an individual has passed the four assessed areas required for a Certified Travel Counsellor (CTC), and becomes a full CITC member, they can use the CTC designation. They must continue to pay the membership fee each year. Annual Membership fees are $35 plus taxes for students, $75 for affiliates, and $100 for full members.

To become a Certified Travel Manager (CTM), a travel professional must register in a management program and get 120 credits or provide evidence of 10 years’ experience, write/submit a Management work paper, and become a full CITC member. The ‘bundled’ cost is $380 85.

An interview with a CITC official found that in principle the exam can be taken anywhere anytime, provided a proctor can be arranged.86 The fees are the same regardless of location. In practice CITC have had few instances of certifying someone outside Canada, besides some sales agents based in the US. One question raised by the CITC official was how CITC would recover the additional costs associated with long-distance phone calls; part of the certification is normally carried out by phone to test sales skills etc. Another is that of relevant experience required for certification. Normally this is assumed to be Canadian work experience. In other cases they would expect a letter of reference from a manager to explain the relevance of experience gained outside Canada; these would be considered on a case-by-case basis.

In comparison the certification of tour operators is relatively straightforward, as they are regulated only in British Columbia, Ontario and Quebec.

**British Columbia:** Travel agents and tour operators in this province must be registered with The Business Practices and Consumer Protection Authority (BPCPA) (http://www.bpcpa.ca/). The cost for registration is $550 for one year plus $500 for an initial contribution to the travel assurance fund. (An additional $100 annual contribution to the insurance fund was announced in December 2008). Other changes to rules governing the industry were announced in December 2008 with effect from April 1, 200987. These were in part designed to conform to new trade and labour mobility agreements within Canada. For example, they removed the requirement for provincial residency in order to be able to set up a travel agency there.

Travel agents there are required to pass the BC Insurance Exam; this costs $65 plus taxes; or $80 if it is done online. In addition, retail travel agents are expected to provide a minimum security of $15,000 to the BPCPA; after December 1, 2009, this amount may increase in line with gross sales above a certain threshold88. A full list of the documents required to register is provided

85 See details at: http://www.citc.ca/content/en/mem-faq-ctm-e.asp .
86 Information provided by Teresa Hoang, Certification Programs Coordinator certification@citc.ca, 416-484-4450 X 225, 1-800-589-5776 .
Ontario: The key legislation is the Ontario Travel Industry Act, 2002 and Ontario Regulation 26/05 which govern all of the approximately 3,000 travel retailers and travel wholesalers registered in this province. The Travel Industry Council of Ontario (TICO) is mandated by the Ontario government to administer this legislation. In addition, TICO administers an industry-financed Travel Compensation Fund.

Tour operators must register with TICO. This organization provides itself a basic course to help operators/agents become familiar with the Travel Industry Act, 2002 and Ontario Regulation 26/05. As of July 1st 2009, each employee (whether tour operators or travel agents) must have met the requirements of the TICO, passing the Travel Counsellor Exam, which is administered by CITC. New supervisors/managers must have passed the Travel Supervisor/Manager Exam by this date, as well. Despite the similar names, these exams differ from the CTC and CTM exams required to be a member of ACTA, and also managed by CITC.

The Ontario standards also apply to individuals working at out-of-province call centres and after-hours emergency centres who are providing travel advice, selling or offering to sell travel services on behalf of an Ontario registered travel agency, i.e. they must also take and pass the Travel Counsellor Exam. (Compliance is not necessary if the service provider is working for a separate entity not regulated by TICO.) This is therefore relevant to Mode 1.

The Study Manual is available on both the CITC and TICO websites. The CITC requires a minimum of 14 days between the time a candidate registers to write the exam on a specific date, and the actual exam sitting. The cost for the Travel Counsellor exam is $35, for the Travel Supervisor/manager is $35 and for both combined, $50. Rewrites cost $24. Taxes are not included in these prices.

Quebec: The legislation governing travel agents in this province is intended to ensure that people working in the sector have the necessary competence, and also to protect consumers in the event that an agency closes. The law distinguishes between wholesalers, retailers and transport companies.90

There are no diplomas or other professional accreditation required to work in the sector. However, in order to set up a travel business, travel agents must have two years’ experience working in the sector in Quebec or Canada. Travel agencies must apply for an operating permit (permis d'exploitation) from the Permit Service in the Office de la protection du consommateur (OPC). In addition all travel agents must have a trust account (compte en fidéïcommiss) and an individual surety (cautionnement individuel). The cost varies according to the permit category and duration, and the level of surety/deposit.

89 See http://www.bpcpa.ca/images/content/licensing/travel_services/forms/ts_application_checklist.pdf.
90 Loi sur les agents de voyages, L.R.Q., chapitre A-10 and Règlement sur les agents de voyages, R.R.Q., chapitre A-10, r. 1
91 This may be extended shortly to three years, according to Bernard Beauchamps, who is the President of the Association des Tours Opérateurs du Québec (ATOQ) (phone interview May 19, 2009, 1-514-398-0582). Evenso, in his view, “the system in Quebec (for travel agents) is simple, perhaps too simple”.
3.5.1. General observations for tour operators and travel agencies

This sector has generally been unwilling to relax rules to allow foreigners to supply travel agency or tour operator services in Canada. Instead the emphasis has been on relaxing restrictions for lower skilled temporary foreign workers. The closed nature of the Canadian travel industry is illustrated by the fact that it did not allow tour operators or travel agents to be listed in the business people or professional service categories covered by NAFTA (with the exception of hotel managers). NAFTA does allow tour operators and travel agents to visit for conventions or if bringing tours that started in their respective countries. In the case of the FTAs with Peru and Colombia, however, travel agencies and tour operators are not included in the negative list – i.e. they allow for temporary entry for business persons in these sectors, without labour market needs tests, provided they meet certain conditions (as for all business visitors and professionals), namely, they are providing pre-arranged professional services in the field in which they are qualified.

The Canadian Tourism Human Resource Council (CTHRC) estimated recently that 23% of 1.33 million workers in the sector work in travel services. A 2008 report, made in collaboration with the Conference Board of Canada, projected that industry need for workers would outpace domestic workers available (by 348,000 in 2025) and therefore recommended that more temporary foreign workers be allowed into Canada (in NOC skill levels C and D), as well as that special efforts be made to train immigrants and aboriginal workers in Canada. Most of these projected job needs were in the food and beverages subsector, followed by recreation and entertainment, transport, and accommodation; rather than in travel services per se. Furthermore, this assessment was made before the 2008-09 economic crisis.

To summarise then:

Mode 1: There are no restrictions for cross-border travel services unless Caribbean based call-
centres are providing advice direct to consumers in Ontario on behalf of an Ontario based and regulated firm; if so, call centre staff must have Ontario certification.

Mode 3: Of the three provinces where the travel industry has particular regulations, it is in BC that a CARICOM firm may set up office more easily, as residency is no longer required here for the industry, though there are other financial and insurance requirements as for BC-based firms.

Mode 4: Only in Ontario is there formal certification and training required; otherwise professional accreditation is voluntary. There is very little official record of travel agents operating temporarily in Canada, with 30 to 50 travel counsellors registered as entering annually by CIC in the last 4 years. In contrast, there have been three to four times as many tour and travel guides entering (150-220) and even more hotel clerks (437 in 2008 alone) (see Annex 3).

4. Current trends in the deregulation of services in Canadian provinces

4.1. Current trends in inter-provincial trade negotiations affecting services

4.1.1. Agreement on Internal Trade (AIT)

The Agreement on Internal Trade (AIT) is a political arrangement among provinces that came into effect in 1995 after the conclusion of NAFTA and WTO negotiations. According to the AIT website, its purpose is to “reduce and eliminate, to the extent possible, barriers to the free movement of persons, goods, services, and investment within Canada and to establish an open, efficient, and stable domestic market.”93 Some analysts suggest that it represents a mechanism for the Canadian federal government to fulfill international trade obligations to ensure provincial adherence to the requirements of these trade treaties on issues that intrude into areas of provincial jurisdiction, notably trade in services and investment.94 Federal government officials interviewed for this report have noted that the labour mobility provisions of the AIT govern internal trade; jurisdictions and provincial professional associations may still have residency requirements as a condition of issuing the initial certification.

Under revisions to the labour mobility chapter (Chapter 7) of the AIT that came into effect on August 11, 200995, professionals (including foreign-trained individuals) with a specific professional or occupational certification in one province or territory will be recognized as qualified to practice their profession in all provinces and territories where their profession or occupation is regulated. A worker can still be required to demonstrate local knowledge (e.g.:  

93 See http://www.ait-aci.ca/index_en.htm
95 The 9th protocol (labour mobility) to the AIT is available at http://www.ait-aci.ca/index_en/ait.htm
(as in the case of Quebec), or, for foreign-trained professionals, a requirement to write an exam and take a few hours to study for the exam. The additional requirements cannot be “material.” Exceptions can be made where there is some difference in scope of the practice (i.e.: if the profession does something different in a particular jurisdiction. Saskatchewan’s exceptions, for example, include: chiropractors from all jurisdictions - Basic Life Support, Level C; Dental Hygienists from all jurisdictions except Alberta and British Columbia - administration of local anaesthesia; Lawyers from Quebec - common law knowledge). The list of exceptions is to be posted on the AIT website (www.aitaci.ca) sometime in the future.

Not all professional associations have welcomed this change; according to one association spokesperson, as of early June 2009, 50 associations had lined up to be exempted from the new provisions. For example, while CGA-Canada strongly supports the change, CGA Ontario has indicated it wants to maintain restrictions on access to public accounting in Ontario. In earlier submissions on the proposed revisions, CICA expressed concerns that the move risks reducing standards of qualification to the lowest level prevailing in the country.

4.1.2. Trade, Investment and Labour Mobility Agreement (TILMA) between British Columbia and Alberta

The TILMA is an interprovincial agreement between the provinces of British Columbia and Alberta that came into effect April 1, 2007. Under TILMA, each province must ensure that its measures and those of its government entities, do not restrict or impair trade, investment or labour mobility between the provinces. Labour mobility provisions provide skilled trades and professions with full labour mobility, which is in line with the newly amended federal Agreement on Internal Trade Act (which came into effect on the same day as TILMA). Professional service providers in British Columbia can practice in both B.C. and Alberta, and vice versa.

While the AIT at present lacks a dispute regime that binds provinces to comply with AIT rules, TILMA has enforcement procedures that may be invoked by private parties to compel a provincial government’s compliance with TILMA, or otherwise face financial penalties. By doing so, TILMA transforms AIT, a political arrangement among provinces, into a legally binding agreement with which the provincial parties must comply in order to avoid paying damage awards.

96 Agreement on International Trade (AIT), Chapter 7 (Labour Mobility). http://www.ccls-ccag.ca/files/2008%20Approved%20DECK%20for%20EXTERNAL%20Consultation%20(2).ppt#397,12, Expected Outcome is mutual recognition of qualifications.
97 Details are available at http://www.gov.sk.ca/news?newsId=e595543c-4d6c-478c-a422-ecf475f293e, Saskatchewan Achieves Important Labour Mobility Milestone.
Article 1800 (Trade Enhancement Arrangements) of the AIT permits the Parties to enter into additional arrangements to liberalize trade, investment and workforce mobility beyond the level required by that AIT. Several Canadian provinces are considering the prospect of either signing TILMA or building on the AIT by negotiating bilateral internal trade agreements with other provinces such as the Agreement on Enhancing the Ontario-Quebec Economic Region, and the Nova Scotia - New Brunswick Partnership Agreement on Regulation and the Economy.

4.1.3. Agreement on Enhancing the Ontario-Quebec Economic Region

Negotiations of a bilateral TILMA style agreement between Ontario and Quebec known as the Agreement on Enhancing the Ontario-Quebec Economic Region, began in November 2007. Negotiations were to “prepare a modern, comprehensive economic and trade agreement that will build on existing bilateral procurement and construction, labour mobility agreements and the two Provinces’ co-operation agreements.” Negotiations are still underway. However, both provinces have indicated that the agreement may be released in the summer of 2009. A joint framework for those negotiations sets out a structure for an agreement that would address investment, labour mobility and regulatory cooperation.

Quebec and Ontario signed an agreement on the construction sector in 2006. A reciprocal recognition agreement concerning the practice of medicine was signed by the respective provincial regulatory authorities on April 2, 2009.

Quebec has negotiated bilateral agreements with other provinces, for example, Quebec and New Brunswick signed agreements on labour mobility in the construction sector and liberalizing public procurement in 2008.

4.1.4. Nova Scotia - New Brunswick Partnership Agreement on Regulation and the Economy (PARE)

In February of 2009, the Provinces of New Brunswick and Nova Scotia signed a Partnership Agreement on Regulation and the Economy (PARE). The Preamble describes its intent this way: "to enhance competitiveness, improve productivity, contribute to workforce development and availability and positively influence issues of mutual interest by streamlining practices, removing duplication, and harmonizing regulations and practices between the Parties.

The central thrust of this agreement is the harmonization and streamlining of provincial regulation to “minimize the impact of regulation on a fair, competitive and innovative market economy,” and mutual recognition of professional and trade credentials. Labour unions have


101 New Brunswick and Quebec increase co-operation (08/10/03). http://www.gnb.ca/cnb/news/iga/2008e1438ig.htm

102 New Brunswick – Nova Scotia Partnership Agreement on Regulation and the Economy (PARE)
expressed concerns that the agreement could serve to lower labour standards.\textsuperscript{103}

### 4.2. Current trends in international agreements affecting services

#### 4.2.1. France-Quebec agreement

In October 2008, the French president and the Quebec premier signed an agreement on the mutual recognition of professional qualifications. The agreement is the first such agreement between part of the EU and a Canadian province, and supports efforts aimed at negotiating an economic partnership between the EU and Canada. According to a Quebec government press release, the recognition model developed in the agreement could be easily adapted to other territories. The agreement is not an international trade agreement, nor does it affect immigration or security rules, but is intended to remove one impediment to gaining access to the labour market in each territory. The agreement applies to all regulated professions and trades in France and Québec, and is based on the recognition of qualifications, not on the equivalence of degrees. It sets a one-year time frame (December 31, 2009) for signing MRAs pertaining to some thirty trades and professions, and a two-year time frame (December 31, 2010) for the other regulated professions and trades.\textsuperscript{104}

The agreement includes a three-step process for the recognition of professional qualifications, beginning with an overall general examination of qualifications of by competent authorities of Quebec and France, an assessment phase, and conditions for recognition.\textsuperscript{105}

The list of professions and trades in Quebec that have pledged to sign an arrangement leading to the mutual recognition of qualifications in the short term\textsuperscript{106} includes: architects, chartered accountants, certified general accountants; engineers; and several construction trades. Enabling legislation for the first such MRA, for professional engineers, was introduced in the Quebec legislature in March 2009.\textsuperscript{107}

The FQA addresses processes to be followed, specifying that any request for professional accreditation must be acknowledged within one month and applicants told what data is missing if that is the case. Once all the information required is provided, an applicant’s dossier must be considered within three months, with a one month extension permissible if necessary.

\textsuperscript{103} CUPE, Council of Canadians say “read the fine print” in partnership agreement between N.S. and N.B. http://nb.cupe.ca/media/cupe-council-of-canadians-say-201cread-the-fine-print201d-in-partnership-agreement-between-n-s-and-n-b/

\textsuperscript{104} Relations internationals Quebec, France-Quèbec Agreement on the Mutual Recognition of Professional Qualifications http://www.mri.gouv.qc.ca/en/grands_dossiers/qualifications_professionnelles/index.asp

\textsuperscript{105} At http://www.mri.gouv.qc.ca/en/pdf/procedure_commune_entente_qualif_prof_FrQc_en.pdf

\textsuperscript{106} At http://www.mri.gouv.qc.ca/en/pdf/liste_ARM_entente_qualif_prof_FrQc_en.pdf

\textsuperscript{107} France-Quèbec Agreement: The OIQ welcomes the tabling in the National Assembly of the Mobility Bill http://www.oiq.qc.ca/whatsnew/display-press-release.html?559
The FQA sets out conditions allowing for professional accreditation even where qualifications and experience are somewhat different. For instance, a professional may be able to use experience as a substitute for training. An aptitude test may be required to prove equivalency. In certain cases of public safety there may be a requirement for on the job training (formation d’appoint). But these exceptions will be strictly limited.

According to the Quebec engineers’ professional association (OIQ), admission will be as easy for an engineer from France who wants to practice in Québec as for a Québec graduate. As the President of the OIQ points out, "compared to foreign-trained professionals (FTPs) from countries without an agreement with the Ordre des ingénieurs du Québec, the time required for admission to the OIQ will be substantially shorter."108

4.2.2. Peru-Canada FTA

The Free Trade Agreement between Canada and the Republic of Peru received its Third Reading in Canada’s parliament on June 3 2009 and is very likely to be ratified soon. It includes an agreement on labour cooperation and is very similar to the Canada-Colombia FTA still subject to discussions in the Parliament in Ottawa. Both include provisions that mark a major change from the approach in NAFTA and the Canada-Chile FTA with respect to the treatment of business visitors (see Table). There are two principal changes – one is the inclusion for the first time of a positive list of technicians (i.e. people with lower levels of training). The second is the shift from a positive list to a negative list of professionals. The agreements also provide greater clarity, and definitions remove some uncertainty about who is included (for example, the agreement specifically states that it includes after sales services).

While labour mobility provisions in the Canada-Peru FTA target professions and trades people in engineering and construction professions, some general principles may be of relevance to CARICOM, including commitments on measures relating to qualification requirements and procedures, technical standards and licensing requirements, that should be:

(a) based on objective and transparent criteria, such as competence and the ability to supply the service;
(b) not more burdensome than necessary to ensure the quality of the service; and
(c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

The agreement also commits the parties to try to ensure that, within six months following entry into force of the agreement, the relevant professional bodies in their respective territories of professional service sectors exchange information on existing standards.

<p>| Table Coverage of Professional Services of Interest to CARICOM in Canada’s Current FTAs |
|------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                             | NAFTA | Chile | Costa Rica | Peru | Colombia | EFTA |
| Accounting, auditing, bookkeeping     | Yes (accountant)* | Yes (accountant)* | No professional services listed at all (likely to be part of “updating” currently being raised by Canada) | Yes | Yes | No professional services listed at all |
| Architecture                          | Yes* | Yes* | No | Yes | Yes | Yes |
| Engineering                           | Yes* | Yes* | No | Yes* (various categories of engineering technicians and technologists, ie NOC B in Canada; professionals are usually NOC A)) | Yes* as per Peru |
| Management consulting                 | Yes* | Yes* | Yes | Yes | Yes | Yes |
| Tour operators and travel agency services | Hotel manager* | Hotel manager* | Yes | Yes and 1203D1 Chefs | 1203D Chefs |
| Business visitors                     | Tour bus operators; tour operators attending conventions (1603A1) | K03-1-1 | 1203.1 | 1203A | 1203A |
| Entertainment services                | No | No | No | No (specifically excludes creative and performing artists, managers in publishing, film, | No (as per Peru) |</p>
<table>
<thead>
<tr>
<th></th>
<th>NAFTA</th>
<th>Chile</th>
<th>Costa Rica</th>
<th>Peru</th>
<th>Colombia</th>
<th>EFTA</th>
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<tbody>
<tr>
<td>Overall quota for Mexican professionals in US (Art 1603D4); no numerical limit in Canada</td>
<td></td>
<td>No numerical limit</td>
<td></td>
<td>broadcasting and performing arts, managers in libraries, archives, museums and art galleries (Appendix. 1203 D1), and people involved in books etc, films, etc, audio etc, radio etc (Art. 2207)</td>
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<td></td>
</tr>
<tr>
<td>* Art. 1603D1</td>
<td>*K-IV, K-03.IV.1</td>
<td>*Ch 12</td>
<td></td>
<td>Spouses of professionals and technicians are covered</td>
<td></td>
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<tr>
<td>Business visitors Art 1603A</td>
<td>K-I</td>
<td>Ch 10</td>
<td></td>
<td>Art1203A</td>
<td>1203A</td>
<td>Art 13</td>
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<tr>
<td>Intracompany transferees Art 1603C (spouses tbd later)</td>
<td>K-III (no ref to spouses)</td>
<td>Ch 10 (and spouses)</td>
<td>Art 1203C (no ref to spouses)</td>
<td>1203C (and spouses)</td>
<td>Art 13 (and spouses)</td>
<td></td>
</tr>
<tr>
<td>Traders and investors Art 1603B</td>
<td>K-II</td>
<td>Ch 10 after sales service providers</td>
<td>Art 1203B</td>
<td>1203B (and spouses)</td>
<td></td>
<td></td>
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</tbody>
</table>


N. B. NAFTA and Chile-Canada FTAs employ a positive list approach for Professionals; whereas Peru-Canada and Colombia-Canada FTAs employ a negative list for Professionals and a positive list for Technicians.
Temporary Entry for Business Persons\textsuperscript{109}

For professionals and technicians, each party is promising to grant temporary entry and provide a work permit or other authorization to a business person seeking to engage in a business activity at a professional or technical level, either as an independent professional and technician, in a subordinate relationship, or as a contract service supplier, including training activities related to a particular profession, if the business person otherwise complies with existing immigration measures applicable to temporary entry\textsuperscript{110}.

Categories of technicians that are included are a positive list and the list of professions is a negative list. For those categories included in the FTA, Canada will issue a work permit without first requiring a labour market opinion, however, as for other all categories of foreign worker seeking entry, Canada may refuse to issue a work permit or authorization where the temporary entry might adversely any ongoing labour dispute.\textsuperscript{111} Also temporary resident visas are still required.

Cross Border Trade in Services

Reflecting Canadian investments in the mining sector in Peru and strong interest from Canadian engineering associations for access to this market via the FTA, the Canada - Peru FTA includes a work programme for mutual recognition agreements for engineers. The agreement calls for the creation of the professional associations of the respective countries to consider measures for temporary licensing in its territory of nationals of the other Party who are licensed as engineers. ”Good practice” guidelines are also provided in the FTA for the Mutual Recognition Agreements or Arrangements (“MRAs”) for the Professional Services Sector.

5. Conclusions and recommendations

In Canada, provincial governments have a key role in overseeing the provision of many services, including many of the professional services that are of interest to the Caribbean. The specific regulatory framework varies between professions within each province and also between provinces, making generalisations difficult.

In general, however, provinces have delegated oversight of most professional services of interest to CARICOM to professional associations, organized at the provincial level. Therefore, discussions about market access in these services should involve both these professional associations and the provincial governments that have deferred regulatory powers to them.

When the federal government signs a FTA, it does not necessarily bind provinces. This depends


\textsuperscript{110} On presentation of proof of nationality, citizenship or permanent residency status of a party; and documentation demonstrating that the business person is seeking to enter to provide pre-arranged professional services in the field for which he/she has the appropriate qualifications.

\textsuperscript{111} See Article 1203: Grant of Temporary Entry in the text of the FTA.
on separate agreements with the provinces. So seeking access for professional services via a FTA with Canada might be a rather difficult, if not unusually indirect, road. The central point in this unconventional fact is that in Canada, the federal government, which is the one negotiating a FTA, does not have leverage over the provincial governments to nudge them into allowing more market access for any specific foreign trade partner. Furthermore, there is little evidence that it has ever tried to do so, even in the case of NAFTA,

Nonetheless, in recent years, most provinces have undertaken commitments to liberalise their services markets, in order to increase their competitiveness and to secure access for their own professionals to other service markets. To date, the main focus has been on increasing internal trade in services i.e. via negotiations with other provinces under the Agreement on Internal Trade (AIT) and the Trade, Investment and Labour Mobility Agreement (TILMA).

There is emerging interest in increasing trade in services with other countries but this has largely been in one sector, i.e. accounting. In some cases this limited and gradual liberalisation has been approached through trade agreements. But in order to circumvent the lengthy processes involved in service liberalization via trade agreements, and to maintain the minimal standards of competitiveness Canada requires in order to function inside NAFTA and in a rapidly integrating global economy, there are also a variety of other new mechanisms that are being used to access foreign service providers. These include some mutual recognition agreements, and specially, temporary worker programs. While some have often been part of FTAs signed by Canada, they can also be negotiated separately. Governments are naturally involved, but often at the request of private sector initiatives.

It is important to note that in Canada some professions and some provinces are notoriously more open than others to making it easier for foreign professionals to offer services whether under Modes 1, 3 or 4. Others, however, are quite reluctant, preferring to limit the number of competitors in their profession, whether from other parts of Canada or other developed or developing countries with large markets, let alone from smaller developing countries.

Generally it seems that the smaller Eastern provinces (New Brunswick, Nova Scotia, and Newfoundland and Labrador) are more open, in part reflecting policies necessary to secure supply of services. The two Western provinces included in this study (Alberta and BC) have led the liberalization of services under TILMA and the AIT. Quebec has made some changes to further its immigration policy of bringing French nationals there, but it has particular interests and sensitivities (French language, culture) which constrain opportunities for Caribbean-trained professionals. It is in Ontario, where one third of Canadians live, which accounts for 40% of its economy, and where there are the biggest potential gains for the Caribbean, that some professional associations are quite concerned to maintain their control over professional service supplies.

For several professions in a number of provinces, the processes which foreign professional must follow appear to be somewhat discretionary. Professional associations have a lot of authority at various levels: accreditation – determining comparability of formal training and work experience, identifying measures needed to address any discrepancies, offering courses, course materials, work experience and formal testing. Treatment can appear arbitrary; there may be a
conflict of interest (e.g. the RAIC/architects, which offers equivalency tests and courses; the CMC/consultants which requires two of their own members to sponsor new members); processing times and costs are not always clear, let alone total time and cost to qualify (in part as these vary depending on the qualifications and experience of each individual professional). Associations rarely actively help individual foreign professionals to become qualified; it is often the responsibility of those individuals to take the actions necessary for this (e.g. architects).

Negative list – CARICOM should request the same treatment as obtained by Peru in its FTA with Canada for temporary movement of professionals, i.e. a negative list of exclusions. This might be beneficial to the extent that there are Canadian multinational companies interested in moving their workforce between CARICOM and Canada, or even their contractors. Canada will expect reciprocity from CARICOM as it obtained from Peru; however, if necessary for domestic reasons, CARICOM could in the first instance ask for a special and differential approach i.e. offering more gradual reciprocity for particularly sensitive services sectors.

Technicians – The Canada-Peru FTA is the first Canadian FTA that gives broader access under temporary entry. The list (in Chapter 12) for first time has been broadened to include technicians in some sectors. This will likely become the model for future FTA negotiations. CARICOM should consider this option too.

Sectoral agreements for lower-skilled workers – In some sectors there may be more opportunities for lesser skilled workers than for professionals, in part because they are less regulated, if at all (as in the case of bookkeepers rather than accountants), or because they are more in demand (for example, hotel workers rather than travel agents or tour operators). There might be potential to negotiate access for lower-skilled workers in sectoral agreements, for example, between labour ministries, rather than in a free trade agreement. The Philippines Ministry of Labour, for example, has negotiated Memoranda of Understanding with several Canadian provincial Ministers for Employment and Immigration that include provisions for contracts, annual review meetings, and measures to control recruitment, and credential recognition. They also include undertakings for the Canadian provinces to promote human resources development in Philippines.112

Technical cooperation for professional capacity-building – Canada’s FTAs with developing countries include a development chapter and provision for technical cooperation on trade facilitation. CARICOM could suggest including capacity-building for priority professions to reach Canadian standards (an example is the initiative of CICA’s International Qualifications Appraisal Board, which, in collaboration with CICA’s US counterpart, provided capacity-building for their Mexican counterpart).

MRAs -- A growing number of professional associations, in particular accountancy, are keenly interested in negotiating MRAs with counterpart associations in other countries. The Canadian government is actively encouraging this process, by, for example, including voluntary guidelines and suggested text for MRAs in its most recent bilateral trade agreements. For example, Annex 910.4 of the Canada-Peru FTA includes guidelines for MRAs that set out what a “best practice” would be, and what the objective of an MRA would be. Some agreements include time-bound.

112 Details can be found on the Philippines Overseas Employment Agency website at http://www.poea.gov.ph/.
commitments for professional associations to begin meeting. However, it should be noted that similar efforts under NAFTA have only had partial success; even when MRAs are signed, many provincial professional associations choose not to ratify them, rendering them of little value. CARICOM negotiators should be aware that it may take considerable effort to obtain MRA language in a FTA. But the benefit will depend on how many provincial professional associations ratify these MRAs, and on the provinces where they are based.

MOUs with professional associations – Another strategy would be for CARICOM to obtain support from the Canadian federal government in order to establish memoranda of understanding with the professional associations in the industries and provinces of its strongest interest. These memoranda would include a process whereby CARICOM professionals would have their academic and work experience accepted on par with Canadian, or at least given a privileged treatment. This process ought to be funded by the Canadian government, combining the Departments of Human Resources, Foreign Affairs, Industry and the Canadian International Development Agency. In order to get an idea of the size of the support needed, current levels of federally-given “incentives” to professional associations in different provinces in order to consider doing studies that would support deregulation of trade in services inside Canada is $50,000 per association per year.

CARICOM should identify a short-list of its interests and focus its efforts in these processes accordingly. In other words, with the support of the federal government, it should concentrate on a limited number of provinces, including one from the “liberal” West (i.e. Alberta or British Columbia), one from the “conservative” centre (i.e. Ontario, or Quebec only if Haiti has sufficient professionals interested), and one from the ‘economically band-wagoning’ East (i.e. Nova Scotia, New Brunswick, or Newfoundland and Labrador). Once positive processes are started, and some results are coming through, CARICOM might be able to advance further on its own.

Other modes of access – CARICOM should seriously consider alternative modes of access to the Canadian market by strengthening the capacity and readiness of its service providers in order to be subcontracted by Canadian partners. Making lists of Canadian contractors, promotion of exportable services at Canadian professional association annual fairs or conferences in very selected provinces might contribute a greater deal that FTA-written statements of ‘best efforts’.

Monitor changing context – It is important for CARICOM negotiators to be aware that the service trade protectionism prevalent in Canada has a changing context, with strong interests favouring its reform to facilitate inter-provincial trade, and to adapt to a more open economy where foreign partners bid and win service contracts often, or Canadian multinationals need to reshuffle their workforce, often bringing foreigners into Canada for temporary work purposes. On the other side, pressures to maintain the current system are very powerful. The demographic curve in Canada implies that larger numbers of professional positions will be filled by immigrants in the near future, and the Canadian-born incumbents will seek to maximize their gains before retirement from their professions, delaying certification of foreign-trained professionals as long as possible. Secondly, professional associations have been extremely successful in ratcheting up xenophobia against foreign professionals, arguing that they are seeking to protect the public by upholding “Canadian standards”. This is accompanied by frequent reports in Canadian mass media of malpractices by foreign service providers.
Bibliography


May 2009.


France-Québec Agreement on the Mutual Recognition of Professional Qualifications
Common procedure for the recognition of professional qualifications (diagram)
Accessed May 2009

France-Québec. List of professions and trades aiming for short term MRAs

http://cthrc.ca/~/media/Files/CTHRC/Home/research_publications/credential_recognition/prog


Exemptions and Specific Arrangements for Foreign Workers in Film and Entertainment

“In short supply: Tourism – More jobs than workers.”


NAFTA. “Article 1203: Grant of Temporary Entry in the text of the FTA.”

Ontario Public Accounting Act 2004,  


s.186 of Immigration and Refugee Protection Regulations, SOR/2002-227


**Useful Websites** (NB Professional Association main websites are given under the Professional Association details below)

ACCA website, CGA-Canada Mutual Recognition Agreements,  
http://www.accaglobal.com/members/mutual_memberships/resources

Access to the Certified Management Accountant Profession in Ontario,  

Advice for professionals wanting to work in Canada, organized by professional category e.g. Management consultants,  http://workingincanada.gc.ca/report-

BC Travel Agency/Wholesaler Licence Application Checklist & Instructions [http://www.bpcpa.ca/images/content/licensing/travel_services/forms/ts_application_checklist.pdf](http://www.bpcpa.ca/images/content/licensing/travel_services/forms/ts_application_checklist.pdf)


City of Ottawa Special Permit Application Form at [http://app01.ottawa.ca/cityforms/search-action.do?language=2](http://app01.ottawa.ca/cityforms/search-action.do?language=2)


FAQ on Certification for Travel Managers [http://www.citc.ca/content/en/mem-faq-ctm-e.asp](http://www.citc.ca/content/en/mem-faq-ctm-e.asp)


Information on the role of the sponsor and the candidate [http://www.cmc-canada.ca/Member_Benefits/documents/RoleoftheCMCSponsor.pdf?group=Become a Member](http://www.cmc-canada.ca/Member_Benefits/documents/RoleoftheCMCSponsor.pdf?group=Become a Member)
Institute of Professional Bookkeepers of Canada Immigrant Services
http://www.ipbc.ca/membership/immigrantservices.aspx

Philippines Overseas Employment Agency  http://www.poea.gov.ph/

Professional Engineers Ontario. Requirements for a Temporary License._
www.peo.on.ca/Applications/TempLicApp08.pdf_ Accessed May 2009
Annexes
## Annex 1: Provincial Requirements for Professional Certification

### i. Architecture

<table>
<thead>
<tr>
<th>Province</th>
<th>Academic</th>
<th>Work</th>
<th>Exams</th>
<th>Fees</th>
<th>Residency</th>
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</thead>
</table>
| Alberta          | - (For RAIC, reviewed by CACB) Certified official translations (to English or French) of all educational records, plus certified copies of all degrees obtained.  
                  | - Proof that an architecture degree has been obtained at undergraduate level or above, that must include the list of all subjects completed, with their respective explanations, plus copies of all the projects completed during that education.  
                  | - Remedial courses to make educational background compatible with Canadian standards  
                  | - (For RAIC, reviewed by CACB) Seven years work experience to qualify for ExAC. Bring or send to Canada all documentation for work projects, recommendations from each employer, proof of employment and of membership in local architecture associations, and local certificates of practice.  
                  | - Most applicants are referred to the Internship in Architecture Programme (IAP) to make up work experience. There, they must complete up to 5,600 hours of work in different areas of specialization. Provincial associations will review the Canadian Experience Record Book given to the applicant.  
                  | - Completion of IAP not required if provincial association is presented with 7 years work experience in same manner as for RAIC.  
                  | - There is a program for visiting architects, whereby a license can be obtained to work on a specific project so long as it is co-signed by another architect already registered in Alberta through the standard procedure.  
                  | - Oral interview in Canada in English or French (Visa applications not supported)  
                  | - Examination for Architects in Canada (ExAC)  
                  | - - CACB assessment of qualification $1,050 plus taxes, non-refundable.  
                  | - - Course fees from $500 - $2,000 each.  
                  | - - Permit to work in an architectural studio as an intern, yearly fee of $200.  
                  | - - ExAC $1,200 plus taxes  
                  | - - Registration with provincial association $250 plus taxes, annual dues $750 plus taxes.  
                  | - - Residency not required |
| British Columbia | - (For RAIC, reviewed by CACB) Certified official translations (to English or French) of all educational records, plus certified copies of all degrees obtained.  
                  | - Proof that an architecture degree  
                  | - (For RAIC, reviewed by CACB) Seven years work experience to qualify for ExAC.  
                  | - Bring or send to Canada all documentation for work projects, recommendations from each employer, proof of employment and of membership in local architecture associations, and local certificates of practice.  
                  | - Oral interview in Canada in English or French (Visa applications not supported)  
                  | - ExAC not accepted; the Architectural Registration Examination is the  
                  | - CACB assessment of qualification $1,050 plus taxes, non-refundable.  
                  | - Course fees from $500 - $2,000 each.  
<pre><code>              | - Residency not required |
</code></pre>
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<thead>
<tr>
<th>Province</th>
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<th>Fees</th>
<th>Residency</th>
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<td>New Brunswick</td>
<td>Certified official translations (to English or French) of all educational records, plus certified copies of all degrees obtained. Proof that an architecture degree has been obtained at undergraduate level or above, that must include the list of all subjects completed, with their respective explanations, plus copies of all the projects completed during that education. Remedial courses to make educational background compatible with Canadian standards</td>
<td>- (For RAIC, reviewed by CACB) Seven years work experience to qualify for ExAC. Bring or send to Canada all documentation for work projects, recommendations from each employer, proof of employment and of membership in local architecture associations, and local certificates of practice. Most applicants are referred to the Internship in Architecture Programme (IAP) to make up work experience. There, they must complete up to 5,600 hours of work in different areas of specialization. Provincial associations will review the Canadian Experience Record Book given to the applicant.</td>
<td>- Oral interview in Canada in English or French (Visa applications not supported) Examination for Architects in Canada (ExAC) Being a member of another provincial architects' association makes it possible to belong to the New Brunswick association as well without further requirements.</td>
<td>- CACB assessment of qualification $1,050 plus taxes, non-refundable. Course fees from $500 - $2,000 each. Permit to work in an architectural studio as an intern, yearly fee of $200. ExAC $1,200 plus taxes Registration is $717 annually.</td>
<td>- Residency not required</td>
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</table>

- Has been obtained at undergraduate level or above, that must include the list of all subjects completed, with their respective explanations, plus copies of all the projects completed during that education.
- Remedial courses to make educational background compatible with Canadian standards.
- Six professional development courses at the provincial architecture association.
- Eleven academic work exams.
- Residency not required for Foreign-Trained Architects.
- Proof of work experience in the same manner as for RAIC.
- Oral examination to assess learning done at provincial professional development courses and at IAP.
- Oral examination in Canada in English or French (Visa applications not supported).
- Examination for Architects in Canada (ExAC).
- Being a member of another provincial architects' association makes it possible to belong to the New Brunswick association as well without further requirements.
- Oral interview in Canada in English or French (Visa applications not supported).
- Examination for Architects in Canada (ExAC).
- Being a member of another provincial architects' association makes it possible to belong to the New Brunswick association as well without further requirements.
- Oral interview in Canada in English or French (Visa applications not supported).
- Examination for Architects in Canada (ExAC).
- Being a member of another provincial architects' association makes it possible to belong to the New Brunswick association as well without further requirements.
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<th>Fees</th>
<th>Residency</th>
</tr>
</thead>
</table>
| Newfoundland and Labrador| - (For RAIC, reviewed by CACB) Certified official translations (to English or French) of all educational records, plus certified copies of all degrees obtained.  
- Proof that an architecture degree has been obtained at undergraduate level or above, that must include the list of all subjects completed, with their respective explanations, plus copies of all the projects completed during that education.  
- Remedial courses to make educational background compatible with Canadian standards | - (For RAIC, reviewed by CACB) Seven years work experience to qualify for ExAC.  
- Bring or send to Canada all documentation for work projects, recommendations from each employer, proof of employment and of membership in local architecture associations, and local certificates of practice.  
- Most applicants are referred to the Internship in Architecture Programme (IAP) to make up work experience. There, they must complete up to 5,600 hours of work in different areas of specialization. Provincial associations will review the Canadian Experience Record Book given to the applicant. | - Oral interview in Canada in English or French (Visa applications not supported)  
- Examination for Architects in Canada | - CACB assessment of qualification $1,050 plus taxes, non-refundable.  
- Course fees from $500  
- $2,000 each.  
- Permit to work in an architectural studio as an intern, yearly fee of $200.  
- ExAC $1,200 plus taxes  
- Registration with provincial association. | - Residency required |
| Nova Scotia               | - (For RAIC, reviewed by CACB) Certified official translations (to English or French) of all educational records, plus certified copies of all degrees obtained.  
- Proof that an architecture degree has been obtained at undergraduate level or above, that must include the list of all subjects completed, with their respective explanations, plus copies of all the projects completed during that education.  
- Remedial courses to make educational background compatible with Canadian standards  
- New members to provincial architects association must complete annual continuing education | - (For RAIC, reviewed by CACB) Seven years work experience to qualify for ExAC.  
- Bring or send to Canada all documentation for work projects, recommendations from each employer, proof of employment and of membership in local architecture associations, and local certificates of practice.  
- Most applicants are referred to the Internship in Architecture Programme (IAP) to make up work experience. There, they must complete up to 5,600 hours of work in different areas of specialization. Provincial associations will review the Canadian Experience Record Book given to the applicant. | - Oral interview in Canada in English or French (Visa applications not supported)  
- Examination for Architects in Canada  
- Formal interview with two members of the Board of Examiners from the Nova Scotia Architects' Association, duration two hours | - CACB assessment of qualification $1,050 plus taxes, non-refundable.  
- Course fees from $500  
- $2,000 each.  
- Permit to work in an architectural studio as an intern, yearly fee of $200.  
- ExAC $1,200 plus taxes  
- Provincial Registration costs $700 annually. | - Residency required |
<p>| Ontario                  | - (For RAIC, reviewed by CACB) Certified official translations (to English or French) of all | - (For RAIC, reviewed by CACB) Seven years work experience to qualify for ExAC. | - Oral interview in Canada in English or French (Visa applications not supported) | - CACB assessment of qualification $1,050 plus taxes, non- | - Residency not required |</p>
<table>
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<tr>
<th>Province</th>
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<th>Exams</th>
<th>Fees</th>
<th>Residency</th>
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<tbody>
<tr>
<td>Quebec</td>
<td>- Certified official translations (to English or French) of all educational records, plus certified copies of all degrees obtained. - Proof that an architecture degree has been obtained at undergraduate level or above, that must include the list of all subjects completed, with their respective explanations, plus copies of all the projects completed during that education. - Remedial courses to make educational background compatible with Canadian standards - Applicants must complete an Ontario Architect Association (OAA) course that is available only once a year (May-June).</td>
<td>- Bring or send to Canada all documentation for work projects, recommendations from each employer, proof of employment and of membership in local architecture associations, and local certificates of practice. - Most applicants are referred to the Internship in Architecture Programme (IAP) to make up work experience. There, they must complete up to 5,600 hours of work in different areas of specialization. Provincial associations will review the Canadian Experience Record Book given to the applicant.</td>
<td>- Examination for Architects in Canada</td>
<td>- CACB assessment of qualification $1,050 plus taxes, non-refundable. - Course fees from $500 - $2,000 each. - Permit to work in an architectural studio as an intern, yearly fee of $200. - ExAC $1, 200 plus taxes - OAA course costs $540, strongly recommended instructional material costs $460. - Applicants to the OAA must pay to have the OAA review their certificates obtained from the RAIC, IAP and ExAC ($275).</td>
<td>- Residency not required</td>
</tr>
</tbody>
</table>

- (For RAIC, reviewed by CACB) Seven years work experience to qualify for ExAC. - Bring or send to Canada all documentation for work projects, recommendations from each employer, proof of employment and of membership in local architecture associations, and local certificates of practice. - Most applicants are referred to the Internship in Architecture Programme (IAP) to make up work experience. There, they must complete up to 5,600 hours of work in different areas of specialization. Provincial associations will review the Canadian Experience Record Book given to the applicant. - Oral interview in Canada in French - ExAC must be completed in French - A professional interview at the Quebec Association of Architects in French. - Most candidates are requested to pass the French proficiency exam provided by the Office québécois de la langue française. - Oral examination with QAA $114. - Registration for the association is $875, plus 3% of total professional income in following years.
### ii. Engineering

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<th>Province</th>
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<th>Residency</th>
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<tbody>
<tr>
<td>Alberta</td>
<td>- Equivalent of graduation from a four year full time bachelors program in applied science, engineering, geoscience, science or technology. - Submit diploma(s), degree(s), full transcripts, full address of educational and professional institutions, and employment and character references. (Certified English translation). - Academic examinations may be waived for engineers who did not receive their degree from a country that enjoys a MRA with Canada if the applicant has at least 12 years of acceptable, high-level experience showing increasing technical competency and levels of responsibility. References required.</td>
<td>- At least four years experience, of which one year must be Canadian. - If all the requirements are met except ‘Canadian experience’, a provisional membership is available until the APEGGA receives evidence of one year of acceptable referenced equivalent to Canadian experience.</td>
<td>- English language proficiency - Professional practice exam (PPE) - Up to 20 technical and 4 non-technical examinations if the engineers’ council determines educational background insufficient.</td>
<td>- License application $200-$300 - PPE ($265 if written in Canada or USA, $365 if written elsewhere)</td>
<td>Proof required</td>
</tr>
<tr>
<td>British Columbia</td>
<td>- Equivalent of graduation from a four year full time bachelors program in applied science, engineering, geoscience, science or technology. - Submit diploma(s), degree(s), full transcripts, full address of educational and professional institutions, and employment and character references. (Certified English translation).</td>
<td>- Three to four years work experience; experience outside of Canada acceptable if dates of engagement, name of the employer, the applicant’s position and the name and position of his/her professional supervisor is provided. At least one year of experience under supervision in Canada required.</td>
<td>- English language proficiency - Professional practice exam (PPE) - Up to 20 technical and 4 non-technical examinations if the engineers’ council determines educational background insufficient.</td>
<td>- License application $200-$300 - Academic examination for NRL costs $338.55 - PPE ($265 if written in Canada or USA, $365 if written elsewhere)</td>
<td>- Proof required (Non-Residence License available, expires yearly)</td>
</tr>
<tr>
<td>New Brunswick</td>
<td>- Equivalent of graduation from a four year full time bachelors program in applied science, engineering, geoscience, science or technology. - Equivalent of graduation from a four year full time bachelors program in applied science, engineering, geoscience, science or technology. - Submit diploma(s), degree(s), full transcripts, full address of educational and professional institutions, and employment and character references. (Certified English or French translation).</td>
<td>- At least four years experience, of which one year must be Canadian. - If all the requirements are met except ‘Canadian experience’, a provisional membership is available until the APEGGA receives evidence of one year of acceptable referenced equivalent to Canadian experience.</td>
<td>- English and/or French language proficiency - Professional practice exam (PPE) - Up to 20 technical and 4 non-technical examinations if the engineers’ council determines educational background insufficient.</td>
<td>- License application $200-$300 - PPE ($265 if written in Canada or USA, $365 if written elsewhere)</td>
<td>Proof required</td>
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<tbody>
<tr>
<td>Newfoundland and Labrador</td>
<td>- Equivalent of graduation from a four year full time bachelors program in applied science, engineering, geoscience, science or technology. &lt;br&gt; - Submit diploma(s), degree(s), full transcripts, full address of educational and professional institutions, and employment and character references. (Certified English translation).</td>
<td>- Three to four years work experience</td>
<td>- English language proficiency &lt;br&gt; - Professional practice exam (PPE) &lt;br&gt; - Up to 20 technical and 4 non-technical examinations if the engineers’ council determines educational background insufficient.</td>
<td>License application $200-$300 &lt;br&gt; PPE ($265 if written in Canada or USA, $365 if written elsewhere)</td>
<td>Proof not required</td>
</tr>
<tr>
<td>Nova Scotia</td>
<td>- Equivalent of graduation from a four year full time bachelors program in applied science, engineering, geoscience, science or technology. &lt;br&gt; - Submit diploma(s), degree(s), full transcripts, full address of educational and professional institutions, and employment and character references. (Certified English translation).</td>
<td>- Three to four years work experience</td>
<td>- English language proficiency &lt;br&gt; - Professional practice exam (PPE) &lt;br&gt; - Up to 20 technical and 4 non-technical examinations if the engineers’ council determines educational background insufficient.</td>
<td>License application $200-$300 &lt;br&gt; PPE ($265 if written in Canada or USA, $365 if written elsewhere)</td>
<td>Proof not required</td>
</tr>
<tr>
<td>Ontario</td>
<td>- Equivalent of graduation from a four year full time bachelors program in applied science, engineering, geoscience, science or technology. &lt;br&gt; - Submit diploma(s), degree(s), full transcripts, full address of educational and professional institutions, and employment and character references. (Certified English translation).</td>
<td>- Temporary license available if the engineer has 10 years of work experience (or 4 years of experience including one year of Canadian experience) and can show that s/he will be collaborating in Canada with an Ontario-licensed professional engineer.</td>
<td>- English language proficiency &lt;br&gt; - Professional practice exam (PPE) &lt;br&gt; - Up to 20 technical and 4 non-technical examinations if the engineers’ council determines educational background insufficient.</td>
<td>License application $200-$300 &lt;br&gt; Temporary license $618 &lt;br&gt; PPE ($265 if written in Canada or USA, $365 if written elsewhere) &lt;br&gt; $175 academic requirements assessment fee</td>
<td>Proof required</td>
</tr>
<tr>
<td>Quebec</td>
<td>- Equivalent of graduation from a four year full time bachelors program in applied science, engineering, geoscience, science or technology. &lt;br&gt; - Submit diploma(s), degree(s), full transcripts, full address of educational and professional institutions, and employment and character references. (Certified French translation).</td>
<td>- Three to four years work experience</td>
<td>- French language proficiency &lt;br&gt; - Professional practice exam (PPE) &lt;br&gt; - Up to 20 technical and 4 non-technical examinations if the engineers’ council determines educational background insufficient.</td>
<td>License application $200-$300 &lt;br&gt; PPE ($265 if written in Canada or USA, $365 if written elsewhere)</td>
<td>Proof required</td>
</tr>
<tr>
<td>Province</td>
<td>Academic</td>
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<tr>
<td></td>
<td>job if the individual holds an engineering degree recognized by the Bureau and is a member of an engineering association recognized by the Bureau.</td>
<td>Work</td>
<td>Exams</td>
<td>Fees</td>
<td>Residency</td>
</tr>
</tbody>
</table>


### iii. Accounting

#### a. Chartered Accountants

<table>
<thead>
<tr>
<th>Province</th>
<th>Academic</th>
<th>Work</th>
<th>Exams</th>
<th>Fees</th>
<th>Residency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada-wide</td>
<td>University degree, and 24 months of a professional education program that ends with an exam</td>
<td>- 3 years of specified experience.</td>
<td>Public Accountancy:</td>
<td>The Ontario and BC CA Institutes offer a six-day preparation course for membership candidates. The fee for the course and course material was $1,050 in 2008 (shipping and handling extra if sent outside Canada).</td>
<td>Residency requirement for certification, no residency requirement to transfer certification to other provinces, except for audit rights</td>
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<td>- Continuing Professional Development - all CICA members are required to:</td>
<td>In Alberta, only CAs, CMAs, and CGAs are permitted to engage in public accounting if they hold a certificate of practice from one of the three accounting bodies.</td>
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<td>• complete a minimum of 120 hours of CPD over a three-year cycle, including at least 60 hours of verifiable study;</td>
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<td>• complete at least 20 hours of study annually;</td>
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<td>• choose learning opportunities that provide for the development of new or existing competencies that are relevant to the individual member’s overall professional responsibilities and growth</td>
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<td>In British Columbia the right to perform statutory audits is restricted to CAs, CGAs, and persons approved by the provincial Auditor Certification Board.</td>
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<td>There is no licensing or certification required by legislation to practice public accounting in New Brunswick. However, the securities commissions in some of these jurisdictions require that professional accountants performing audit or review services for publicly listed companies be CAs, CGAs, or CMAs.</td>
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<td>At present, Ontario permits only CAs to do public accounting.</td>
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<td>In Quebec, the performance of statutory audits for publicly listed companies has been limited by legislation to CAs.</td>
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</table>

#### b. Certified General Accountants
### Certified Management Accountant

<table>
<thead>
<tr>
<th>Province</th>
<th>Academic</th>
<th>Work</th>
<th>Exams</th>
<th>Fees</th>
<th>Residency</th>
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</thead>
<tbody>
<tr>
<td>Canada-wide</td>
<td>Undergraduate degree in accounting or commerce with some accounting</td>
<td>24-36 months, depending on the country. The norm is that one year must be local (Canadian) experience.</td>
<td>CGAs are required to have local knowledge of taxation - this means taking an on-line course and an exam. The CGA program is offered in the Caribbean through CGA-Canada. If Caribbean graduates meet the education and experience requirements, they can apply for membership in CGA-Canada. Caribbean accountants must take the same additional qualifications as Canadian accountants to practice public accounting.</td>
<td>The cost of applying to the CGA program is $150 for international students. Costs for the CGA program are approximately $650 for basic tuition plus approximately $800–$900 per course.</td>
<td>Canadian citizen or landed immigrant</td>
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<tr>
<th>Province</th>
<th>Academic</th>
<th>Work</th>
<th>Exams</th>
<th>Fees</th>
<th>Residency</th>
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<tbody>
<tr>
<td>Canada-wide</td>
<td>University degree from a recognized university; Successfully complete the CMA Prerequisite Studies, which are specific accounting and management studies at the university level</td>
<td>Complete 24 months of qualifying practical experience, concurrent with the CMA Strategic Leadership Program</td>
<td>National CMA Entrance Examination Successful complete the two-year CMA Strategic Leadership Program and Members of the 160 or so professional accounting bodies that belong to the International Federation of Accountants may be eligible for accelerated entry into the CMA designation in Canada through the Professional Advance Standing Programme.</td>
<td>Example of Ontario: Pre-professional program: Annual Membership Fee $57.75 July 1/09 to June 30/10 Accelerated Program Lecture $2,999 + $149.95 GST = $3,148.95 Distance Learning $2,599 + $129.95 GST = $2,728.95 Entrance Exam $379 + $100 (2009 Study Manual) + $23.95 (GST) = $502.95 Entrance Exam for Associate Members $271 + $100(2009</td>
<td>Canadian citizen “or legally entitled to work in Canada”; resident of province in which certification is sought</td>
</tr>
<tr>
<td>Province</td>
<td>Academic</td>
<td>Work</td>
<td>Exams</td>
<td>Fees</td>
<td>Residency</td>
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<td>Ontario</td>
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<td>Study Manual) + $18.55 GST = $389.55</td>
<td>Preparation Sessions for $1,082 + $54.10(GST) = $1,136.10</td>
<td>Entrance Examination for 7-day full review Strategic Leadership Program (after passing the Entrance Examination): Annual Registration Fee $413 + $20.65(GST) = $433.65 2-Year Strategic Leadership Program $8,100 + $405(GST) = $8,505.00 (includes cost of the Case Exam)</td>
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</table>
### iv. Management Consultants

<table>
<thead>
<tr>
<th>Province</th>
<th>Academic</th>
<th>Work</th>
<th>Exams</th>
<th>Fees</th>
<th>Residency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada-wide</td>
<td>Minimum undergraduate degree or equivalent (CA, CGA, CMA, P.Eng).</td>
<td>(For entry as a management consultant) CMC or equivalent designation recognized by the International Council of Management Consulting Institutes (ICMCI); or certification by an institute not recognized by ICMCI and holding a baccalaureate and equivalent of five years experience in a field directly related to the nature of the service contract (GATS revised offer, 2005) Acknowledges and agrees to abide by the Uniform Code of Professional Conduct</td>
<td>Courses can be taken online Foreign-trained and certified CMCs must take a CMC-Canada ethics course before their credentials are recognized There are different streams for CMC certification, depending on number of years from (8 to 20) of management consulting experience. CMC members must maintain continuing professional development</td>
<td>Annual membership dues for CMC associations are $395/year ($414.75 with taxes).</td>
<td>Must be a Canadian resident to have CMC certification conferred. No residency requirement to transfer certification to other provinces/territories</td>
</tr>
</tbody>
</table>
iv. Travel agents (TA) and Tour operators (TO)

<table>
<thead>
<tr>
<th>Province</th>
<th>Academic</th>
<th>Work</th>
<th>Exams</th>
<th>Fees</th>
<th>Residency</th>
</tr>
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<tbody>
<tr>
<td>Canada-wide</td>
<td>nil</td>
<td>Membership of ACTA and CATO is optional. For TAs, CITS offers accreditation for CTCs and CTMs, which requires exam, experience and performance assessment and membership. CTC requires an exam, plus 1,000 hours of relevant and recent (within 5 years) occupational experience related to the skills as defined in the occupational standards, performance assessment, and full CITS membership ($100). CTM requires registration in a management program, 120 credits or evidence of 10 years’ experience, submission of a Management work paper, and full CITS membership ($100)</td>
<td>To be taken after 1 to 5 years</td>
<td>CTC -- $100-125 plus GST+PST; $75 + taxes for retakes CTM -- ‘bundled’ cost is $380 + taxes Performance assessment costs $200 + taxes or $125 for re-assessment.</td>
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<td>Alberta</td>
<td>nil</td>
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<tr>
<td>British Columbia</td>
<td>nil</td>
<td>TA and TO require registration with the Business Practices and Consumer Protection Agency</td>
<td>No</td>
<td>TA businesses required to pass BC Insurance Exam (costs $65 + taxes, or $80 online); registration costs $550 plus $100 initial contribution to the travel assurance fund; plus security of $15k minimum (=f. gross sales); The net-worth requirement of $15,000 for a corporation has been removed; instead, companies are required to maintain “sufficient working capital” to retain their licence.</td>
<td>-- since April 2009, no requirement for BC residency or experience</td>
</tr>
<tr>
<td>New Brunswick</td>
<td>nil</td>
<td>Nil</td>
<td>nil</td>
<td>Nil</td>
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<tr>
<td>Nova Scotia</td>
<td>nil</td>
<td>Nil</td>
<td>nil</td>
<td>Nil</td>
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<tr>
<td>Province</td>
<td>Academic</td>
<td>Work</td>
<td>Exams</td>
<td>Fees</td>
<td>Residency</td>
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<tr>
<td>Ontario</td>
<td>nil</td>
<td>All travel retailers and wholesalers selling travel services in Ontario require registration with TICO. This involves: Application fee, completed TICO registration form, résumé and letters of reference for the supervisor/manager who must have three years of travel industry related experience (with references). Proforma balance sheet or current financial statements indicating a minimum $5,000 working capital. Security deposit of $10,000 (Letter of Credit, bank draft or certified cheque from a financial institution in Ontario) which will be returned after the filing of two consecutive year end financial statements and if the Registrar has no concerns about the registrant’s compliance with the Act. Confirmation of trust account(s) (via a letter from a financial institution in Ontario). Separate applications and fees must be submitted if applying for both wholesale and retail business. Wholesale applicants must provide a business/marketing plan. Must disclose all particulars regarding any bankruptcies, judgements, discharges. Credit checks and criminal record search required for applicants and supervisors/managers. All managers, employees and contractors offering services and providing advice to the public must pass the TICO Travel Counsellor Education Standards Exam for TC or, in the case of supervisors and managers, the TM exam.</td>
<td>Yes</td>
<td>Businesses required to pay $2,750 application fee; have a minimum $5,000 working capital and security deposit of $10,000. TC – exam fee $35 rewrite $24. TM – exam fee $35 rewrite $24. TC/TM (combined exam) – $50. On-line training manuals and seminars with varying costs.</td>
<td></td>
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<tr>
<td>Quebec</td>
<td>nil</td>
<td>TA – to establish a TA requires an operating permit, for which two years experience is needed in Quebec or the rest of Canada (this may be extended to 3 years); but no accreditation. Also required to have a trust account and an individual surety.</td>
<td>None</td>
<td>Annual Fee to register as TA – in 2009/10 the permit costs $598-$1,974 depending on whether retailer, wholesaler or transporter; also individual deposit or surety required ($20k to $150k for retailer, wholesaler, transporter).</td>
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</tbody>
</table>
Annex 2: Mutual Recognition Agreements Signed by Canadian Professional Associations

Canadian Institute of Chartered Accountants
CICA’s International Qualifications Approval Board (IQAB) negotiates Mutual Recognition Agreements (MRAs) with foreign accounting bodies whose qualifications processes have been assessed as being substantially equivalent to Canadian CA standards and who can provide Canadian CAs with reciprocal rights to licensure and certification. IQAB works closely with its provincial institutes which are ultimately responsible for approving the MRAs.113

MRAs have been concluded with:
- The Institute of Chartered Accountants in Australia
- Institut des Reviseurs d'Enterprises de Belgique
- The Institute of Chartered Accountants in England and Wales
- The Hong Kong Institute of Certified Public Accountants
- The Institute of Chartered Accountants in Ireland
- Instituto Mexicano des Contadores Publicos (IMCP)
- Nederland Instituut van Register Accountants
- New Zealand Institute of Chartered Accountants
- The Institute of Chartered Accountants of Scotland
- The South African Institute of Chartered Accountants
- AICPA and the National Association of State Boards of Accountancy in the United States of America exempt CAs in their respective province / territory from the requirement to pass the AICPA final examination

The following bodies were assessed and found not to be equivalent:
- The Australian Society of Certified Practicing Accountants
- The Institute of Chartered Accountants of India
- The Institute of Chartered Accountants of Pakistan
- The Philippines Institute of Certified Public Accountants
- The Institute of Chartered Accountants of Sri Lanka
- The Association of Chartered Certified Accountants of United Kingdom
- The Institute of Chartered Accountants of Zimbabwe

Accounting bodies currently under review:
- Institute of Chartered Accountants of Bangladesh
- Ordre des Experts Comptables (France)
- Japanese Institute of Certified Public Accountants

Certified General Accountants Canada

113 For details please see IQAB webpage at http://www.cica.ca/become-a-ca/foreign-trained-accountants/international-qualifications-appraisal-board/index.aspx
• **ACCA CGA MRA** - According to the CGA-Canada website, the agreement provides a mechanism for members to become designated by the other association, and formalizes the relationship between two internationally active professional accounting bodies. It is in place for an initial 5 year term, beginning January 2007. The MRA does not convey practice rights; members of both bodies wishing to obtain a practicing certificate for general public practice or audit work from either ACCA or CGA-Canada have to meet the additional requirements specified by the regulatory authority in that country (see CGA-Canada-CPA Australia MRA below).\(^\text{114}\)

• **CGA-Canada-CPA Australia MRA** - The MRA lasts for 5 years, beginning April 2008. According to the CGA website, it provides CPA Australia members with increased recognition in Canada, Bermuda, the nations of the Caribbean, the People’s Republic of China and Hong Kong. Requirements for members of CPA Australia to become a member of CPA Canada under the agreement include a university degree, or more than 15 years experience (of which 5 at a senior level), not have joined CAP Australia via an MRA with another country, complete the *Overview of Canadian Tax and Law* ($225 CAD plus 5% GST), the *Professional Applications Reciprocity Evaluation* (PARE), a CPD course available online, payment of the Application for Membership fee and annual dues.\(^\text{115}\) The membership application fee is $300 CAD. This fee may vary by province. CGA-Canada’s annual membership dues vary by province, but average $800 CAD per year. Offshore membership dues are $410 CAD. These fees are subject to change.\(^\text{116}\)

• **CGA-Canada-CPA Ireland Mutual Recognition Agreement (MRA)** - The initial term of the MRA is 5 years, beginning June 2009. Requirements are similar to but simpler than those for CPA Australia members. Applicants must complete the *Overview of Canadian Tax and Law* course. CPA Ireland audit rights are not transferrable to a Canadian province.\(^\text{117}\)

• **Certification Partners**: Students in the Mauritius, Caribbean, Bermuda, Hong Kong and China can enroll in the CGA Program of Professional Studies. In addition, through an agreement between the Association and the University of Monterrey Technology, students in Mexico are also able to enroll in the CGA program.

**Certified Management Consultants, CMA-Canada**

CMA Canada - CPA Australia MRA, April 2008. CPAs in Australia who have met educational, professional development and work experience requirements that are equivalent to CMA Canada accreditation requirements, and who satisfy admission requirements determined by the provincial or territorial affiliate in which they live or work, will be eligible for membership in CMA Canada. CPAs who wish to practise as public accountants in Canada will be required to complete CMA Canada’s post-designation program in public accounting and meet regulations established

\(^{114}\) Additional details are available at http://www.cga-canada.org/en-ca/International/StrategicAlliances/MraAccaCga/Pages/ca_mra_faq_acca.aspx#2

\(^{115}\) See CGA-Canada webpage at http://www.cga-canada.org/en-ca/International/StrategicAlliances/mra/Pages/ca_mra_initial_application_process.aspx

\(^{116}\) Details may be found at http://www.cga-canada.org/en-ca/International/StrategicAlliances/mra/Pages/ca_mra_faq.aspx#2

\(^{117}\) Additional details are at http://www.cga-canada.org/en-ca/International/StrategicAlliances/MraCpaCga/Pages/ca_mra_faq.aspx#1
by governments and/or the CMA Canada affiliate in the province or territory in which they live or work.\textsuperscript{118}

\textbf{Institute of Professional Bookkeepers of Canada}

- National Institute of Accounting Technicians, Philippines (listed as a “partnership” on IPBC website)

\textbf{Canadian Association of Management Consultants “International Associates”}

- American Institute of Certified Public Accountants (AICPA)
- Chartered Institute of Public Finance and Accountancy (CIPFA) (UK)
- International Federation of Accountants (IFAC)
- American Accounting Association (AAA)
- Consortium of Advanced Management International (CAM-I) (US)
- The Chartered Institute of Management Accountants (UK; CIMA is a global organization with offices around the world, none in CARICOM countries)
- The Institute of Internal Auditors (an international professional association with global headquarters in Florida, USA. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security. There are affiliated chapters in Bahamas, Barbados, Jamaica, Guyana, Haiti, Trinidad & Tobago, and Turks & Caicos)
- Institute of Chartered Accountants in England and Wales (ICAEW)
- Canadian Academic Accounting Association (CAAA)
- Certified Practising Accountants of Australia (CPA Australia)

\textsuperscript{118} Additional details are on the CMA-Canada website at http://www.cma-canada.org/index.cfm/ci_id/11414/la_id/1/document/1/re_id/0
Annex 3: Canada - Total Entries of Temporary Foreign Workers by NOC4, 2005 - 2008\(^{119}\)

<table>
<thead>
<tr>
<th>NOC4</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
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</thead>
<tbody>
<tr>
<td>Grand Total</td>
<td>122,723</td>
<td>139,103</td>
<td>164,905</td>
<td>192,519</td>
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</tbody>
</table>

Architects NOC 2151A

Architects conceptualize, plan and develop designs for the construction and renovation of commercial, institutional and residential buildings. They are employed by architectural firms, private corporations and governments, or they may be self-employed. This occupation group can also contain: architect, architectural standards specialist, chief architect, consulting architect, industrial and commercial buildings architect, residential architect

| 2151 – Architects     | 177     | 236     | 209     | 248     |

Financial Auditors & Accountants (NOC 1111-A)

Financial auditors examine and analyze the accounting and financial records of individuals and establishments to ensure accuracy and compliance with established accounting standards and procedures. Accountants plan, organize and administer accounting systems for individuals and establishments. Articling students in accounting firms are included in this unit group. Financial auditors and accountants are employed by auditing and accounting firms throughout the private and public sectors, or they may be self-employed. This occupation group can also contain: accountant, certified general accountant (CGA), certified management accountant (CMA), chartered accountant (CA), chief accountant, financial auditor, income tax expert, industrial accountant, internal auditor.

| 1111 - Financial Auditors and Accountants | 824 | 1,008 | 812 | 718 |

Bookkeepers (NOC 1212-B, 1231-B)

| 1212 - Supervisors, Finance and Insurance Clerks | 24 | 24 | 31 | 61 |
| 1231 – Bookkeepers                              | 7 | 23 | 35 | 46 |

Management Consultant (NOC 1122)

This unit group includes those who provide services to management such as analyzing the operations, managerial methods or functions of an organization in order to propose, plan and implement improvements, or analyzing advertising needs and developing appropriate advertising

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plans. They are employed by management consulting firms, advertising agencies and throughout the public and private sectors or are self-employed. This occupation group can also contain: ISO consultant, advertising account executive, business management consultant, business methods analyst, consultant, organizational analysis, management analyst, organizational analyst, promotion specialist, records management specialist, researcher, organization and methods, senior consultant, operations management.

| 1122 - Professional Occupations in Business Services to Management | 4,422 | 5,097 | 5,501 | 6,201 |

Engineering (categories listed are NOC A)

| 2131 – Civil Engineers | 526 | 587 | 547 | 670 |

Entertainment Services

| 5131 - Producers, Directors, Choreographers and Related Occupations | 1,562 | 1,477 | 1,282 | 1,024 |
| 5132 - Conductors, Composers and Arrangers | 39 | 41 | 35 | 43 |
| 5133 - Musicians and Singers | 4,456 | 4,997 | 3,663 | 2,561 |
| 5134 – Dancers | 311 | 300 | 298 | 301 |
| 5135 – Actors | 1,772 | 1,709 | 1,501 | 1,186 |
| 5232 - Other Performers | 659 | 863 | 833 | 942 |

Travel Counsellor NOC 6431-C

Travel counsellors advise clients on travel options and tour packages, make bookings and reservations, prepare tickets and receive payment. They are employed in travel agencies, transportation and tourism firms and hotel chains.

| 6431 - Travel Counselors | 35 | 53 | 45 | 33 |
| 6433 - Airline Sales and Service Agents | 34 | 40 | 31 | 25 |
| 6434 - Ticket and Cargo Agents and Related Clerks | 23 | 18 | 23 | 20 |
| 6435 - Hotel Front Desk Clerks | 155 | 179 | 221 | 437 |
| 6441 - Tour and Travel Guides | 163 | 221 | 150 | 160 |
Annex 4: Professional Association Contact Information

Accountant Associations

National Organizations

The Canadian Institute of Chartered Accountants (CICA)
277 Wellington Street West
Toronto ON M5V 3H2 Canada
http://www.cica.ca/
Tel: +1.416.977.3222
Fax: +1.416.977.8585

Certified General Accountants Association of Canada (CGA-Canada)
Head Office
Suite 100, 4200 North Fraser Way
Burnaby, British Columbia
V5J 5K7
Web site: www.cga.org/canada
Tel: 604 669-3555
Fax: 604 689-5845
Toll free: 1 800 663-1529
Ottawa Office
1201 - 350 Sparks Street
Ottawa, Ontario
K1R 7S8

Society of Management Accountants of Canada (CMA Canada)
The Society of Management Accountants of Canada
1 Robert Speck Parkway, Suite 1400
Mississauga, ON L4Z 3M3
Direct: 905-949-4200 Toll-free: 1-800-263-7622 Fax: 905-949-0888
http://www.cma-canada.org/

Bookkeeping

Institute of Professional Bookkeepers of Canada
10185 164 St.
Surry, British Columbia, Canada V4N 2K4
e-mail: info@ipbc.ca, website: http://www.ipbc.ca/

Institute of Professional Bookkeepers of Canada (IPBC)
10185 164 Street
Surrey BC V4N 2K4 Canada
Phone: (604) 637-9607
Email: info@ipbc.ca
http://www.ipbc.ca/

**Provincial organizations**

**Certified General Accountants**

**CGA Association of Alberta** ([https://www.cga-alberta.org](https://www.cga-alberta.org))
Suite 100, 325 Manning Rd NE
Calgary AB T2E 2P5
Telephone: 1-800-661-1078 (outside Calgary)
or (403) 299-1300 (Calgary area)
Fax: (403) 299-1339

300-1867 West Broadway,
Vancouver, BC V6J 5L4
Tel: 604.732.1211 or 1.800.565.1211
Fax: 604.732.1252

**CGA New Brunswick**
236 St George St., Ste 10
Moncton NB
E1C 1W1
Tel: 506-857-0939
Fax: 506-855-0887
Toll free: 1-877-462-4262
Website: [www.cga-nb.org](http://www.cga-nb.org)
Email: cganb@nbnet.nb.ca

**CGA Newfoundland and Labrador**
294 Freshwater Road, Suite 201
St. John's NL A1B 1C1 Canada
Phone: (709) 579-1863
Phone (alternate): 1-800-563-2426
Fax: (709) 579-0838
Email: office@cganl.org

**CGA Nova Scotia**
1801 Hollis St, Ste 230
Halifax NS
B3J 3N4
Tel: 902-425-4923
Fax: 902-425-4983
Website: [www.cga-online.org/ns](http://www.cga-online.org/ns)
Email: office@cga-ns.org

CGA Ontario
240 Eglinton Av E
Toronto ON
M4P 1K8
Tel: 416-322-6520
Toll free: 1-800-668-1454
Fax: 416-322-6481
Website: www.cga-ontario.org
Email: info@cga-ontario.org

CGA Quebec
500 Place d’Armes, bureau 1800
Montréal PQ H2Y 2W2
Tel: 514-861-1823
Fax: 514-861-7661
Toll free: 1-800-463-0163
Website: www.cga-quebec.org
Email: ordre@cga-quebec.org

Chartered Accountants

Institute of Chartered Accountants of Alberta
580 Manulife Place
10180-101 Street
Edmonton, Alberta T5J 4R2
Telephone: (780) 424-7391 or 1-800-232-9406
Fax: (780) 425-8766
Email: info@icaa.ab.ca

Institute of Chartered Accountants of British Columbia
Suite 500, One Bentall Centre
505 Burrard Street, Box 22
Vancouver, BC V7X 1M4
Canada
Tel: 604-681-3264
Fax: 604-681-1523
Toll Free: 1-800-663-2677
Website: www.ica.bc.ca

The New Brunswick Institute of Chartered Accountants
55 Union Street, Suite 250 - Mercantile Center
Saint John, NB, E2L 5B7
Phone: (506)634-1588 Fax: (506)634-1015 Email: kathywills@nb.aibn.com

The Institute of Chartered Accountants of Nova Scotia
1410 - 1791 Barrington Street, Halifax, Nova Scotia, B3J 3L1, t: 902.425.3291, f: 902.423.4505
icans@icans.ns.ca

The Institute of Chartered Accountants of Ontario
69 Bloor Street East
Toronto, ON M4W 1B3
Tel: 416-962-1841 or Toll-Free at 1-800-387-0735
Fax: 416-962-8900
E-mail: custserv@icao.on.ca
www.icao.on.ca

Ordre des comptables agréés du Québec
www.ocaq.qc.ca
680, Sherbrooke Street West
18th floor
Montréal (Québec)
H3A 2S3
Telephone :  514 288.3256
1 800 363.4688
Fax :  514 843.8375
E-mail : info@ocaq.qc.ca

CMA Alberta
833 - 4th Avenue S.W., Suite 1120
Calgary AB   T2P 3T5
Phone : (403) 269-5341
Phone (alternate): 1-877-CMA-2000
Fax : (403) 262-5477
Email : info@cma-alberta.com
http://www.cma-alberta.com/

CMA British Columbia
Two Bentall Centre, Suite 1055
Box 269
555 Burrard St.
Vancouver BC   V7X 1M8
Phone : (604) 687-5891
Phone (alternate): 1-800-663-9646
Fax : (604) 687-6688
Email : cmabc@cmabc.com
http://www.cmabc.com/

CMA New Brunswick
570 Queen Street, Suite 101
Fredericton NB   E3B 6Z6
Phone: (506) 455-2262
Phone (alternate): 1 877-676-2262
Fax: (506) 455-2266
Email: cmanb@nbnet.nb.ca
http://www.cmanb.com/

CMA Newfoundland and Labrador
PO Box 28090
RPO Avalon Mall
St. John's NL A1B 4J8
Phone: (709) 726-3652
Fax: (709) 745-6216
Email: cmanl@nl.rogers.com
http://www.cma-nl.com/

CMA Nova Scotia
1559 Brunswick Street, Suite 500
Sentry Place
Halifax NS B3J 2G1
Phone: (902) 422-5836
Phone (alternate): 1-800-565-7198
Fax: (902) 423-1605
Email: nforan@cmans.com
http://www.cma-canada.org/index.cfm/ci_id/6093/la_id/1.htm

CMA Ontario
70 University Ave., Suite 300
Toronto ON M5J 2M4
Phone: (416) 977-7741
Phone (alternate): 1-800-387-2991
Fax: (416) 977-6079
Email: info@cma-ontario.org
http://www.cma-ontario.org/

Ordre des comptables en management accrédités du Québec
715, square Victoria, 3e étage
Montréal QC H2Y 2H7 Phone: (514) 849-1155
Phone (alternate): 1-800-263-5390
Fax: (514) 849-9674
Email: formation@cma-quebec.org
http://www.cma-quebec.org/

Architect Associations

National Organizations
Canadian Architectural Certification Board (CACB)
710 - 1 Nicholas Street
Ottawa ON  K1N 7B7  Canada
Phone : 613-241-8399
Fax : 613-241-7991
Email : info@cacb.ca
http://www.cacb.ca/

Royal Architectural Institute of Canada
330-55 Murray Street
Ottawa, Ontario  K1N 5M3
Canada
tel: (613) 241-3600
fax: (613) 241-5750
info@raic.org

Provincial Associations
Alberta Association of Architects (AAA)
Duggan House, 10515 Saskatchewan Drive
Edmonton AB  T6E 4S1  Canada
Phone : 780-432-0224
Fax : 780-439-1431
Email : info@aaa.ab.ca
http://www.aaa.ab.ca/

Architectural Institute of British Columbia (AIBC)
#100 - 440 Cambie Street
Vancouver BC  V6B 2N5  Canada
Phone : 604-683-8588
Fax : 604-683-8568
Email : info@aibc.ca
http://www.aibc.ca/

Architects’ Association of New Brunswick (AANB)
P.O. Box 5093
Sussex NB  E4E 5L2  Canada
Phone : 506-433-5811
Fax : 506-432-1122
Email : inquiries@aanb.org
http://www.aanb.org/

Newfoundland Association of Architects (NAA)
P.O. Box 5204
St. John's NL  A1C 5V5  Canada
Phone : 709-726-8550
Fax : 709-726-1549
Nova Scotia Association of Architects  
1361 Barrington Street  
Halifax, NS  B3J 1Y9  
Tel: (902) 423-7607  
Fax: (902) 425-7024  
E-mail: diane.scott@nsaa.ns.ca  
www.nsaa.ns.ca

Ontario Association of Architects (OAA)  
111 Moatfield Drive  
Don Mills ON M3B 3L6 Canada  
Phone : 416-449-6898  
Fax : 416-449-5756  
Email : oaamail@oaa.on.ca  
http://www.oaa.on.ca/

Ordre des architectes du Québec (OAQ)  
1825, boul. René-Lévesque Ouest  
Montréal QC  H3H 1R4  Canada  
Phone : 514-937-6168  
Phone (alternate): 1-800-599-6168  
Fax : 514-933-0242  
Email : info@oaq.com  
http://www.oaq.com/

Engineer Associations

National Organizations

Engineers Canada  
180 Elgin Street, Suite 1100  
Ottawa ON  K2P 2K3  Canada  
Phone : (613) 232-2474  
Fax : (613) 230-5759  
Email : evaluation@ccpe.ca  
http://www.engineerscanada.ca/index.cfm

Provincial Associations

Association of Professional Engineers, Geologists and Geophysicists of Alberta (APEGGA)  
1500 Scotia One, 10060 Jasper Avenue NW  
Edmonton AB  T5J 4A2  Canada  
Phone : (780) 426-3990
Association of Professional Engineers and Geoscientists of British Columbia (APEGBC)

200-4010 Regent Street
Burnaby BC V5C 6N2 Canada
Phone: (604) 430-8035
Phone (alternate): 1-888-430-8035
Fax: (604) 430-8085
Email: apeginfo@apeg.bc.ca
http://www.apeg.bc.ca/

Association of Professional Engineers and Geoscientists of New Brunswick (APEGNB)

183 Hanwell Road
Fredericton NB E3B 2R2 Canada
Phone: (506) 458-8083
Fax: (506) 451-9629
Email: info@apegnb.com
http://www.apegnb.com/

Professional Engineers and Geoscientists Newfoundland and Labrador (PEGNL)

P.O. Box 21207
St. John's NL A1A 5B2 Canada
Phone: (709) 753-7714
Fax: (709) 753-6131
Email: main@pegnl.ca
http://www.pegnl.ca/

Engineers Nova Scotia

1355 Barrington Street, P.O. Box 129
Halifax NS B3J 2M4 Canada
Phone: (902) 429-2250
Phone (alternate): 1-888-802-7367
Fax: (902) 423-9769
Email: info@apens.ns.ca
http://www.apens.ns.ca/

Professional Engineers Ontario (PEO)

25 Sheppard Avenue West, Suite 1000
Toronto ON M2N 6S9 Canada
Phone: (416) 224-1100
Phone (alternate): 1-800-339-3716
Fax: (416) 224-8168
Fax (alternate): 1-800-268-0496
Email : webmaster@peo.on.ca
http://www.peo.on.ca/

Ordre des ingénieurs du Québec (OIQ)
Gare Windsor, bureau 350
1100, rue de la Gauchetière Ouest
Montréal QC   H3B 2S2   Canada
Phone : (514) 845-6141
Phone (alternate): 1-800-461-6141
Fax : (514) 845-1833
Email : admission@oiq.qc.ca
http://www.oiq.qc.ca/

Management Consultant Associations

National

CMC-Canada National Office Location
4 King Street West, Suite 815
Toronto, Ontario M5H 1B6
Phone: 416 860-1515 or 1-800-268-1148
Fax: 416 860-1535 or 1-800-662-2972
Email: consulting@cmc-canada.ca, website: http://www.cmc-canada.ca/

CMC provincial contacts

CMC-Alberta
Paul Avender
Member
403-260-2509

BC Mainland Chapter
Kenneth Lee
President
604-879-2893

CMC-Atlantic Canada
Jane Davison
Registrar
902-430-9721

CMC-Ontario
Ronald Babin
416-868-3030

Entertainment services
National Organizations

Alliance of Canadian Cinema, Television and Radio Artists ACTRA
625 Church Street, 3rd floor,
Toronto, Ontario M4Y 2G1
Phone 1-800-387-3516 or (416) 489-1311
Fax (416) 489-8076
E-mail national@actra.ca
Web www.actra.ca

Canadian Actors' Equity Association CAEA http://www.caea.com
National Office
44 Victoria Street, 12th Floor
Toronto, ON M5C 3C4
tel: 416-867-9165
fax: 416-867-9246

Provincial Organizations

ACTRA's British Columbia Branch
(Union of B.C. Performers)
400 - 1155 West Pender Street
Vancouver, BC V6E 2P4
Phone (604) 689-0727
Fax (604) 689-1145
Web www.ubcp.com

CAEA Western Office
736 Granville Street, Suite 510
Vancouver, BC V6Z 1G3
tel: 604-682-6173
fax: 604-682-6174

ACTRA Newfoundland/Labrador
685 Water Street, P.O. BOX 575
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Phone (709) 722-0430
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ACTRA Toronto Performers
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Toronto, Ontario M4Y 2G1
Telephone (416) 928-2278 or
Toll Free 1 (877) 913-2278
Email info@actratoronto.com
Web www.actratoronto.com
ACTRA Ottawa
The Arts Count, 2 Daly Street, #170
Ottawa ON K1N 6E2
Phone (613) 565-2168
Fax (613) 565-4367
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ACTRA Montreal
530-1450 City Councillors St.
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