

Doing Business in Canada

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LEGAL SYSTEM

1. What is the legal system (civil law, common law or a mixture of both)?

Canada is a federation comprised of ten provinces and three territories. Legal authority is divided between the federal and provincial or territorial governments, although jurisdiction overlaps in some areas. The legal system is based on the English common law, with the exception of the province of Québec which has a civil law system based on the Napoleonic Code.

Canada has a significant body of common law relating to the rights of aboriginal peoples. This includes, for example, the government's duty to consult with and, if required, accommodate the interests of aboriginal peoples when it has knowledge, real or constructive, of the potential existence of an aboriginal or treaty right and is contemplating actions that might adversely affect it. The duty to consult rests solely on the government, but procedural aspects of this duty may be delegated to third parties. This allows the government to rely on industry consultations with aboriginal peoples to assist in determining whether the duty to consult is triggered.

FOREIGN INVESTMENT

2. Are there any restrictions on foreign investment (including authorisations required by central or local government)?

Foreign investors must notify the Canadian government when they begin a new business activity in Canada and when they acquire control of an existing Canadian business (*Investment Canada Act, RSC 1985 c.1-21.8*) (*Investment Canada Act*). The following acquisitions are subject to review to ensure they provide a net benefit to Canada:

- A direct acquisition of control of a Canadian business (by way of shares or assets) if the asset value of the business being acquired equals or exceeds Can\$5 million (about EUR3 million).
- An indirect acquisition of control of a Canadian business (the acquisition of a non-Canadian parent of a Canadian entity) if the asset value of the business being acquired either:
 - equals or exceeds Can\$50 million (about EUR32 million), where the asset value of the Canadian business being acquired is less than 50% of the global transaction's asset value;
 - equals or exceeds Can\$5 million, where the asset value of the Canadian business being acquired exceeds 50% of the global transaction's asset value.

A higher threshold is calculated annually for reviewable direct acquisitions by World Trade Organization (WTO) investors, which is Can\$312 million (about EUR198million) for 2009. Indirect acquisitions are generally not reviewable, but are subject to notification requirements.

Proposed amendments to the Investment Canada Act which are expected to apply in 2010 will increase the threshold with respect to WTO investors to Can\$1 billion (about EUR635,000) over a five-year period, with a starting threshold of Can\$600 million (about EUR381 million). This higher threshold does not apply to acquisitions of Canadian cultural businesses (for example, publishing, film, video, music and broadcasting). Recent amendments to the Investment Canada Act also allow the Canadian Government to review, prohibit or impose conditions on a wide range of investments by non-Canadians based on whether an investment is injurious to national security.

Particular industry sectors, such as telecommunications, financial services and broadcasting are subject to additional laws that regulate foreign investment.

3. Are there any exchange control or currency regulations?

There are no exchange control or currency regulations.

4. What grants or incentives are available to investors? Are any of these aimed specifically at foreign investors?

The federal government provides investment incentives, particularly in the areas of manufacturing and processing. Assistance is generally in the form of repayable loans and technical, marketing and export financial support.

Grant programmes also target business and research development as well as employment. Available incentives vary significantly depending on the industry.

BUSINESS VEHICLES

5. What is the most common form of business vehicle used by foreign companies to conduct business in your jurisdiction? In relation to this vehicle, please provide details on:

- **Registration formalities (including timing).**
- **Minimum (and maximum) share capital.**
- **Whether shares can be issued for non-cash consideration, such as assets or services (and any formalities).**
- **Any restrictions on the rights that can attach to shares.**
- **Any restrictions on foreign shareholders.**
- **Management structure and any restrictions on foreign managers.**
- **Directors' liability.**
- **Parent company liability.**
- **Reporting requirements (including filing of accounts) and cost of compliance.**

The most common form of business vehicle used by foreign companies is the corporation. A corporation can be incorporated federally under the Canada Business Corporations Act (*RSC 1985 c.C-44*) or provincially. The following applies to federal corporations:

- **Registration formalities.** The corporation's name must be approved by Corporations Canada (the governmen-

tal entity that administers corporate laws governing federal companies). A corporation is formed by electronically filing with Corporations Canada:

- articles of incorporation;
- an initial registered office address and first board of directors form;
- the requisite fee.
- **Share capital.** The articles of incorporation set out the classes of shares and maximum number of shares the corporation is authorised to issue for each class (this is usually unlimited). All shares are without nominal or par value.
- **Non-cash consideration.** Consideration for shares can be in the form of money, past services or property transferred to the corporation. If payment is by way of past services or property, it cannot be worth less than the fair equivalent of the money that the corporation would have received had the shares been issued for money.
- **Rights attaching to shares.** The articles of incorporation specify the rights, privileges, restrictions and conditions for each class of shares, including provisions relating to voting, dividends, share of assets on liquidation or dissolution, priority on liquidation or dissolution, and any rights on conversion, redemption and retraction.
- **Foreign shareholders.** There are no restrictions preventing foreign persons from being shareholders.
- **Management structure.** The shareholders of a corporation elect a board of directors, which in turn appoints the corporation's officers. At least 25% of a corporation's directors must be Canadian residents. If a corporation has less than four directors, at least one director must be a Canadian resident. There is no residency requirement for the corporation's officers. The directors' powers and liabilities can be transferred to shareholders by a unanimous shareholder agreement.
- **Directors' liability.** Directors are under an obligation to:
 - comply with applicable corporate legislation, the corporation's articles and any unanimous shareholder agreement;
 - exercise their powers diligently and with due care;
 - act honestly and in good faith, with a view to the best interests of the corporation.

Directors who breach these duties can be held personally liable for any resulting loss. In addition, directors can be liable for breaches of certain statutory requirements, including unpaid taxes, employee wages and environmental contamination.

- **Parent company liability.** Shareholders are not liable for a subsidiary's obligations.
- **Reporting requirements.** Corporations are required to file:
 - articles;
 - annual returns;
 - notice of any change of address of the registered office;
 - notice of any change in directors.

In addition, there are also provincial registration requirements in each province in which the corporation does business.

EMPLOYEES

6. What are the main laws regulating employment relationships?

The employment relationship is principally regulated by provincial legislation, except for certain federally regulated industries (for example, banking) that are governed by federal legislation.

Provincial and federal employment standards legislation sets out the minimum standards that apply in relation to:

- Minimum wages.
- Hours of work.
- Statutory holidays and annual vacation.
- Maternity and parental leave.
- Notice of termination of employment and severance.
- Equal pay for equal work.

The employment relationship is also regulated by provincial or federal legislation relating to human rights, workers' compensation, privacy legislation and common law. Unionised workplaces are also regulated by federal or provincial labour relations legislation that provides for collective bargaining rights.

Generally, the rights given by this legislation cannot be contracted out of or waived.

7. Is a written contract of employment required? Are any agreements and/or implied terms likely to govern the employment relationship?

A written employment contract is not usually required, but is often recommended. Where there is no written employment contract, minimum federal or provincial statutory entitlements are implied into the employment relationship. Certain terms are also implied into employment relationships under common law, including that the:

- Employer must provide a safe workplace.
- Employee is entitled to pay for work done.
- Employer must provide reasonable notice of termination to an employee, where there is no just cause or a written contract to the contrary.

8. Are employees entitled to management representation and/or to be consulted in relation to corporate transactions (such as redundancies and disposals)?

Employees are not entitled to management representation or to be consulted in relation to corporate transactions, with the exception of some unionised workplaces where this is expressly provided for in a collective agreement.

9. How is the termination of individual employment contracts regulated?

If an employee is dismissed without just cause, the employer must provide a period of notice (or pay in lieu of notice), which complies with the applicable federal or provincial employment standards legislation and common law (subject to the terms of any employment contract).

A federally regulated employee with a minimum of three consecutive months' service at the time of dismissal has a statutory entitlement to a minimum of two weeks' notice (or pay in lieu of notice). A federally regulated employee with 12 consecutive months of continuous employment at the time of dismissal is entitled to statutory severance pay equal to the greater of either:

- Two days' wages for each completed year of employment.
- Five days' wages.

Unless an employment contract provides otherwise, under common law, an employee is entitled to reasonable notice of termination, which is generally between one week and

one month per year of service depending on an employee's age, length of service, position and marketability. A written employment contract can provide for a different notice period or pay in lieu of notice on termination, provided the minimum statutory entitlement is met.

If an employee is dismissed for just cause, notice obligations do not apply. Examples of just cause include:

- Theft.
- Dishonesty.
- Assault.
- Harassment.
- Fraud.
- Insubordination.
- Continued incompetence or neglected duty (after specific warnings).

10. Are redundancies/mass layoffs regulated? If so, please give details.

Both provincial and federal statutes regulate mass layoffs and redundancies. If a federally regulated employer terminates the employment of 50 or more employees in a period of four weeks or less, it must give 16 weeks prior written notice to the federal minister and the employee (or the applicable trade union). In most cases, the employer must also establish a joint planning committee, which must include employee or trade union representatives.

The group termination notice provisions in provincial and federal legislation are in addition to any individual notice required.

11. Do foreign employees require work permits and/or residency permits? If so, how long does it take to obtain them and how much do they cost?

Foreign nationals require a work permit to work temporarily in Canada. The fee is Can\$150 (about EUR95). Before a work permit is issued, the Canadian employer must generally first obtain a confirmation or labour market opinion of the job offer in favour of the foreign worker from a federal agency, which must conclude that no Canadian or permanent resident is available for the job. This can take several weeks or months and requires that the position be advertised. Confirmation is not required for certain intra-company transferees or, under the North America Free Trade Agreement (NAFTA), for professionals.

Depending on the applicant's citizenship, a visa can also be required to travel to Canada. If the foreign national is from a country that is a party to the Canadian visa waiver programme, applications for work permits can be made in person at a Canadian port of entry (land, air or sea) and there is no need to apply for a temporary resident visa. Otherwise, a foreign national must apply for both their work permit and a temporary resident visa through a foreign visa office (an additional cost of Can\$75 (about EUR48) for single entry and Can\$150 for a multiple entry visa).

TAX

12. In relation to employees, what constitutes tax residency in your jurisdiction?

For tax purposes, residence is determined by an individual's connection to Canada (including financial, residential, personal and social ties). An individual can also be deemed a Canadian resident for tax purposes in a particular year if he resides in Canada for 183 days or more that year.

13. What income tax or social security contributions must the following pay:

- Tax resident employees?
- Non-tax resident employees?
- Employers, in relation to their employees?

Tax resident employees

A person who is employed and resident in Canada in 2009 is liable to pay federal and provincial income tax on their worldwide income and employee pension plan and employment insurance premiums on their employment income in Canada. The 2009 rates are as follows:

- **Federal and provincial income tax.** Federal income tax is levied at:
 - 15% for income greater than Can\$10,320 (about EUR6,551) and up to and including Can\$40,726 (about EUR25,851);
 - 22% for income greater than Can\$40,726 and up to and including Can\$81,452 (about EUR51,701);
 - 26% for income greater than Can\$81,452 and up to and including Can\$126,264 (about EUR80,145); and
 - 29% for income greater than Can\$126,264.
- **Provincial income tax.** Provincial income tax rates and tax brackets vary by province. The combined federal

and provincial top marginal tax rates, including any surtaxes, of the four largest provinces for 2009 are:

- 46.41% in Ontario;
 - 48.22% in Québec;
 - 43.7% in British Columbia;
 - 39% in Alberta.
- **Canada pension plan (CPP) and Québec pension plan (QPP).** The employee contribution rate is 4.95% of salary earned in the year over and above Can\$3,500 (about EUR2,222) and below Can\$46,300 (about EUR29,389) (the maximum annual employee CPP contributions are Can\$2,119 (about EUR1,345)).
 - **Employment insurance (EI).** The employee contribution rate is 1.73% of salary earned in the year up to Can\$42,300 (about EUR26,850) (the maximum premium is Can\$732 (about EUR465)).

Non-tax resident employees

A non-tax resident employed in Canada is liable to pay Canadian federal and provincial income tax on their employment income. The rate and extent of taxation may be reduced by a tax treaty.

Employers

An employer is generally required to deduct, withhold and remit in relation to its employees in Canada:

- Federal and provincial income tax on employment income.
- Employee and employer pension plan and employment insurance premiums.

Employer contributions are as follows:

- CPP: equal to applicable employee contributions.
- EI: calculated as 2.422% of salary earned in the year up to Can\$42,300 (about EUR26,850) (the maximum premium is Can\$1,025 (about EUR651)).

14. In relation to business vehicles, what constitutes tax residency in your jurisdiction?

A corporation will generally be considered resident in Canada for tax purposes if either:

- It was incorporated in or continued into Canada.
- Its central management is situated in Canada.

An applicable tax treaty will also be considered when determining residency.

15. Please give details of the main taxes that potentially apply to a tax resident business vehicle (including rates).

Income tax

A corporation resident in Canada must pay income tax on its worldwide income (income includes 50% of capital gains). The federal income tax rate for 2010 is expected to be 18%. Provincial income tax rates vary by province. The combined 2010 federal and provincial tax rates on active business income earned by a corporation in the four largest provinces are expected to be:

- 30% in Ontario.
- 29.9% in Québec.
- 28.5% in British Columbia.
- 28% in Alberta.

Excise tax

Excise tax is currently levied in the form of a federal goods and services tax (GST) of 5% and provincial sales taxes (PST) of various amounts in British Columbia, Ontario, Québec, Saskatchewan, Manitoba, and Prince Edward Island. Alberta has no PST, and only GST applies.

Excise tax is levied in the form of a single federally administered Harmonized Sales Tax (HST) in Nova Scotia, New Brunswick and Newfoundland. British Columbia and Ontario are expected to adopt an HST regime in July 2010.

GST and HST registrants that are exclusively engaged in commercial activities are generally entitled to recover GST or HST payable on input costs.

Excise tax rates for the four largest provinces are as follows:

- Ontario: GST is payable at 5%, PST is payable at 8% and the proposed HST rate from July 2010 is 13%.
- Québec: GST is payable at 5% and PST is payable at 7.5%.
- British Columbia: GST is payable at 5%, PST is payable at 7%, and the proposed HST rate from July 2010 is 12%.
- Alberta: GST is payable at 5% and no PST is payable.

16. How are the activities of non-tax resident business vehicles taxed?

A non-resident corporation is liable to pay tax on taxable income from carrying on business (including trading) in

Canada and from the disposition of taxable Canadian property (subject to any applicable tax treaty).

17. Please explain how each of the following is taxed:

- **Dividends paid to foreign corporate shareholders.**
- **Dividends received from foreign companies.**
- **Interest paid to foreign corporate shareholders.**
- **Intellectual property (IP) royalties paid to foreign corporate shareholders.**

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- **Dividends paid.** Dividends are generally subject to a 25% non-resident withholding tax. Applicable tax treaties generally reduce this to 5% to 15%.
 - **Dividends received.** An individual or corporation resident in Canada must include in income dividends received from a foreign corporation. In certain circumstances, a corporation resident in Canada can deduct dividends received from and paid out of a foreign affiliate's active business income.
 - **Interest paid.** Interest paid to arm's-length parties that is not participating debt interest is not subject to withholding tax. A 25% withholding tax applies to any payment to non-arm's-length parties or on any participating debt interest. Applicable tax treaties generally reduce this rate to 0% to 15%.
 - **IP royalties paid.** IP royalties are generally subject to non-resident withholding tax at the rate of 25% (subject to any reduction under an applicable Canadian tax treaty).

18. Are there any thin capitalisation rules (restrictions on loans from foreign affiliates)? If so, please give details.

Thin capitalisation rules restrict the deductibility of interest payable on debt to certain non-residents in excess of a 2:1 debt to qualifying equity ratio.

19. Must the profits of a foreign subsidiary be imputed to a parent company that is tax resident in your jurisdiction (controlled foreign company rules)?

Foreign affiliate rules require a Canadian resident corporation to include in its income a participating percentage of certain passive foreign income (Foreign Accrual Prop-

erty Income (FAPI)) of controlled foreign affiliates (CFA), regardless of whether the FAPI has been distributed. Corresponding deductions are generally available for foreign tax paid by the CFA on the FAPI.

Income may also be imputed to a Canadian resident from investment in a foreign investment entity or fund.

Active business income of a foreign affiliate is generally exempt from Canada's foreign affiliate rules.

20. Are there any transfer pricing rules? If so, please give details.

Where a taxpayer and a non-arm's-length, non-resident person enter into one or more transactions, the transfer pricing rules generally provide that:

- If the consideration paid in the transaction is not an arm's-length amount, the consideration paid is deemed to be the arm's-length amount.
- If transaction is not one which would have been entered into had the parties been at arm's length (and it may reasonably be considered that the transaction was not entered into other than to obtain a tax benefit), the nature of the transaction entered into is deemed to be that which would have been entered into had the parties been at arm's length.

21. How are imports and exports taxed?

Importers are generally subject to Canadian excise tax and duty on goods imported into Canada. Excise tax is levied in the form of a 5% GST (*see Question 15*). The rate of duty depends on the type of goods imported. Free trade agreements are currently in force between Canada and the US and Mexico (NAFTA), the European Free Trade Association, Chile, Israel, Costa Rica, Peru, Colombia and Jordan.

Exporters are not generally subject to Canadian excise tax or duty on goods exported from Canada.

22. Is there a wide network of double tax treaties? If so, please give details.

Canada is a party to over 80 tax treaties, including treaties with the US, UK, Australia, China and France.

COMPETITION

23. Are restrictive agreements and practices regulated by competition law in your jurisdiction? If so, please give brief details.

The Competition Act (*RSC 1985 c.C-34*) is aimed at maintaining and encouraging competition in Canada by preventing corporations and individuals from engaging in anti-competitive conduct.

The act focuses on two types of practices:

- **Civil matters.** These are subject to review by the Competition Tribunal (the governmental entity that hears and decides all applications filed under the Competition Act and any related matters) and include:
 - mergers;
 - abuse of a dominant position;
 - price maintenance;
 - tied selling;
 - refusal to deal;
 - exclusive dealing;
 - market restriction;
 - delivered pricing;
 - certain misleading marketing practices.
- **Criminal matters.** These are subject to prosecution in Canadian courts and include:
 - bid-rigging;
 - conspiracies to unduly lessen competition in Canada;
 - multi-level marketing;
 - certain misleading advertising and telemarketing practices.

Recent amendments to the act (expected to come into force in early 2010) will replace the existing criminal conspiracy provisions with a dual-track approach that will address cartel behaviour that constitutes a criminal offence and other agreements between competitors with anti-competitive effects through a civil framework.

Civil matters are subject to remedial orders and administrative monetary penalties, whereas criminal matters are punishable by fines and/or imprisonment.

INTELLECTUAL PROPERTY

24. Please outline the main intellectual property rights that are capable of protection in your jurisdiction. In each case, please state:

- **Nature of right.**
- **How protected.**
- **How enforced.**
- **Length of protection.**

Patents

- **Nature of right.** In order to patent an invention (*Patent Act, RSC 1985 c.P-4*) it must:
 - be novel;
 - possess utility;
 - not be obvious.
- **How protected.** A patent application must be filed with the Canadian Intellectual Property Office (CIPO).
- **How enforced.** The patent owner can sue a patent infringer for damages.
- **Length of protection.** Patents last for 20 years from the filing date, provided the prescribed maintenance fees are paid. In rare circumstances, the life of patent rights can be extended by an act of Parliament giving an extension of a particular patent to a particular patent holder.

Trade marks

- **Nature of right.** Rights arise in a trade mark as soon as it is used in association with wares or services.
- **How protected.** Under the common law action for passing off, a trade mark holder can prevent the subsequent use of the same or confusingly similar trade mark for similar wares and/or services. However, without registration protection is limited to the geographic area in which there is a reputation in the trade mark. Only registration under the Trade-marks Act (*RSC 1985 c.T-13*) with the CIPO, gives the full legal protection available. It also allows an action to be brought in any court of competent jurisdiction to prevent depreciation of goodwill in the trade mark.
- **How enforced.** The right holder can sue under common law and/or the Trade-marks Act, the latter of which empowers a court to grant injunctive relief and the recovery of damages or profits where justified.

- **Length of protection.** A trade mark is valid for 15 years, but can be renewed indefinitely.

Registered designs

- **Nature of right.** To qualify for protection, a design must be original and not have been published in Canada or elsewhere more than one year before the filing date.
- **How protected.** Protection is through registration under the Industrial Design Act (*RSC 1985 c. 1-9*), with the CIPO which examines applications on a first-to-file basis.
- **How enforced.** The right holder can sue for infringement under the Industrial Design Act, which provides that the court can make orders for relief by way of injunction and/or the recovery of damages or profits.
- **Length of protection.** The owner of a registered industrial design has exclusive rights to it for ten years, provided the prescribed maintenance fees are paid.

Copyright

- **Nature of right.** Literary works, artistic works, dramatic works and musical works are all protected by copyright law. Copyright does not exist in ideas themselves, but only in the original, fixed expression of ideas.
- **How protected.** Copyright automatically subsists in a work in Canada on the creation of an original work (whether or not the work was published), if at the time the work was created, the author was either a:
 - Canadian citizen;
 - British subject;
 - citizen of a country that is a member of an international agreement for the protection of copyright to which Canada is a party.

Although registration of copyright is not necessary, it is prudent. A registration application must be filed with the CIPO.

- **How enforced.** Copyright can be enforced by the copyright holder through common law remedies and/or remedies given by the Copyright Act (*RSC 195 c. C-42*) such as injunctive, monetary and/or other forms of relief.
- **Length of protection.** In most works, copyright subsists for the life of the author, plus 50 years. If a work is not published before the death of the author, copyright subsists until publication and for a period of 50 years after publication.

Confidential information

- **Nature of right.** The owners of trade secrets and other confidential information must rely on contractual obligations placed on the information recipients to ensure protection. The legal protection of trade secrets and confidential information from disclosure and unauthorized use is based on court rulings under common law.
- **How protected.** Generally, to be protected, the information in question must have been acquired in circumstances that produce an obligation of confidence. The most common example is the employer-employee relationship.
- **How enforced.** Owners of trade secrets can seek redress through the courts in certain circumstances if their secrets are disclosed or misused. The grounds for redress often include breach of confidence and fiduciary duty under common law. There is a duty on the owner of trade secrets to document their creation and use, as well as the measures taken to keep them confidential.
- **Length of protection.** The length of trade secret protection depends on the owner's ability to maintain the information in confidence.

MARKETING AGREEMENTS

25. Are marketing agreements regulated in your jurisdiction? If so, please give brief details in respect of the following arrangements:

- **Agency.**
- **Distribution.**
- **Franchising.**

- **Agency.** Agency agreements are not regulated.
- **Distribution.** Distribution agreements are not regulated.
- **Franchising.** Canada does not have federal franchise legislation. However Ontario, Alberta, Prince Edward Island and New Brunswick have provincial franchise legislation. Manitoba is currently considering enacting franchise legislation.

E-COMMERCE

26. Are there any laws regulating e-commerce (such as electronic signatures and distance selling)? If so, please give brief details.

E-commerce is regulated by both federal and provincial legislation. Under this legislation, most types of electronic

signatures and documents are recognised. Some provinces have consumer protection laws that apply to internet sales and distance selling.

DATA PROTECTION

27. Are there any data protection laws? If so, please give brief details.

The collection, use and disclosure of personal information is regulated by:

- **Federal Personal Information Protection and Electronic Documents Act.** This act applies to the collection, use and disclosure of personal information in the course of commercial transactions by:
 - federally regulated private sector organisations (for example, in the transportation, communications, broadcasting, federal banking and offshore sectors);
 - provincially regulated private sector organisations in provinces that have not enacted data protection laws substantially similar to the federal legislation; and
 - provincially regulated private sector organisations across provincial and international borders.

The act provides individuals with a right of access to personal information being held by these organisations.
- **Federal Privacy Act.** This act governs the collection, use and disclosure of personal information by federal departments, agencies and Crown corporations, including those operating in British Columbia. The act also gives individuals a right of access to personal information being held by these public bodies.

PRODUCT LIABILITY

28. Are there any laws regulating product liability and product safety? If so, please give brief details.

Product safety falls within both federal and provincial jurisdictions, with a variety of legislation regulating a wide range of products. Some provincial legislation implies statutory warranties if the quality, fitness or performance of a product does not comply with express or implied contractual terms.

In addition, product manufacturers have a post-sale common law duty to warn consumers and users of their products of defects and dangers that become known to the manufacturer after its products were manufactured and sold into the marketplace.

Post-sale duties for suppliers of certain types of products also exist under common law.

**The authors would like to acknowledge Nicole Cameron, Ron Chin and Ron Dueck.*

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