



# Doing business in Canada - Tax considerations for non-resident corporations

## Tax Update

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This guide summarizes the key Canadian income tax, goods and services tax/harmonized sales tax, and provincial sales tax considerations for non-resident corporations considering doing business in Canada.

In particular, this guide provides an overview of the Canadian income tax system, key methods of doing business in Canada (i.e. through an incorporated Canadian subsidiary or unincorporated Canadian branch), and associated Canadian income tax and goods and services tax/harmonized sales tax and provincial sales tax considerations.

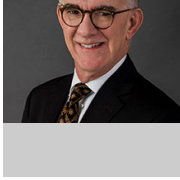
See the guide.

[Originally published in August 2020, this guide was updated in September 2021 to reflect changes brought about by the Canadian Federal Budget 2021.]

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