

## INFORMATION RETURN RELATING TO FOREIGN AFFILIATES THAT ARE NOT CONTROLLED FOREIGN AFFILIATES

Do not use this area

- A separate return must be filed for each foreign affiliate.
- Do not file a return for "dormant" or "inactive" foreign affiliates. Refer to the attached instructions for the definition of dormant or inactive foreign affiliates.
- References on this return to the foreign affiliate or the affiliate refer to the foreign affiliate in respect of which the reporting taxpayer is filing this return.
- If you are reporting on a partnership, references to year or taxation year should be read as fiscal period and references to taxpayer should be read as partnership.
- If you need more space to report information, you can use attachments.
- Unless otherwise noted, all amounts should be in Canadian dollars.

### Part I – Reporting Taxpayer Information

Tick a box to indicate who you are reporting for, and complete the areas that apply.

<input type="checkbox"/> individual	First name	Last name	Initial	Social insurance number
<input type="checkbox"/> corporation	Corporation's name		Business Number	
<input type="checkbox"/> trust	Trust's name			Account number
<input type="checkbox"/> partnership	Partnership's name			Partnership's identification number

**Reporting taxpayer's address**

No. Street Postal code

City Province or territory

For what taxation year are you filing this return? or from to

Is this the first time that the reporting taxpayer has filed form T1134 for this foreign affiliate? Yes  No

Total number of T1134's filed by the reporting taxpayer for this taxation year. [ ] [ ] [ ] [ ] [ ]

### Part II – Foreign Affiliate Information

#### Section 1 – General information

##### A. Identification of foreign affiliate

Name	Address of head office
Identification number (optional) (see filing instructions) <span style="margin-left: 50px;">[ N ] [ C ] - [ ] [ ] [ ] - [ ] [ ] [ ] [ ] [ ]</span> <span style="margin-left: 100px;">(country code) (assigned number)</span>	
Year in which the corporation became a foreign affiliate of the taxpayer <span style="margin-left: 50px;">[ ] [ ] [ ] [ ]</span>	Did the corporation cease to be a foreign affiliate of the reporting taxpayer in the year? Yes <input type="checkbox"/>
Specify the principal activities of the foreign affiliate. (Enter the appropriate standard industrial code(s) from the list in the instructions.)	
Standard industrial code(s): 1 [ ] [ ] [ ] [ ] 2 [ ] [ ] [ ] [ ] 3 [ ] [ ] [ ] [ ] 4 [ ] [ ] [ ] [ ]	
Specify the countries or jurisdictions in which the foreign affiliate carries on a business or other income earning activity. (Enter the appropriate country code(s) from the list in the instructions.) Country code(s):	
1 [ ] [ ] [ ] 2 [ ] [ ] [ ] 3 [ ] [ ] [ ] 4 [ ] [ ] [ ]	
Specify the countries or jurisdictions in which the foreign affiliate carries on business through a permanent establishment. (Enter the appropriate country code(s) from the list in the instructions.) Country code(s):	
1 [ ] [ ] [ ] 2 [ ] [ ] [ ] 3 [ ] [ ] [ ] 4 [ ] [ ] [ ]	
Country or jurisdiction of residence of the foreign affiliate. (Enter the appropriate country code from the list in the instructions.) Country code: [ ] [ ] [ ]	

**B. Capital stock of foreign affiliate**

(i) Description of shares of the foreign affiliate's capital stock owned by the reporting taxpayer	Number and book cost of shares	
	End of year	
	No.	Cost
		00
		00
		00
		00
		00
		00
<b>Total</b>		00

(ii) Description of shares of the foreign affiliate's capital stock owned by a controlled foreign affiliate of the reporting taxpayer or other person related to the reporting taxpayer	Number and book cost of shares			
	No.	End of year		
		Cost		
		Canadian \$ (if available)	Foreign currency*	Currency code
	00	00		
	00	00		
	00	00		
	00	00		
	00	00		
	00	00		
<b>Total</b>	00	00		

**C. Other information**

(i) What was the reporting taxpayer's equity percentage in the foreign affiliate at the beginning of the reporting taxpayer's taxation year? \_\_\_\_\_ %

(ii) What was the reporting taxpayer's equity percentage in the foreign affiliate at the end of the reporting taxpayer's taxation year? \_\_\_\_\_ %

(iii) If the Act were read without paragraph 95(2.2)(a), would the reporting taxpayer have a qualifying interest in the foreign affiliate:

(a) at the beginning of the reporting taxpayer's taxation year? Yes  No

(b) at the end of the reporting taxpayer's taxation year? Yes  No

(iv) Was the foreign affiliate indebted to the reporting taxpayer at any time during the reporting taxpayer's taxation year? Yes  No

(v) If yes, specify the gross amount of debt the affiliate owed to the reporting taxpayer at the end of the reporting taxpayer's taxation year: \_\_\_\_\_|00

**Section 2 – Financial information of the foreign affiliate**

For each taxation year of the foreign affiliate ending in the reporting taxpayer's taxation year, provide the following information in respect of the affiliate: Attached (tick)

- unconsolidated financial statements or, if unavailable, the financial information that is available to you as a shareholder Yes  No
- accounting net income before tax
- income or profits tax paid or payable on income
- country to which income or profits tax was paid or payable (Enter appropriate country code(s) from the list in the instructions.) 1    2    3    4
- currency code

\*If financial information is reported in a foreign currency, provide the appropriate currency code from the list in the instructions.

**Section 3 – Surplus accounts**

1. Did the reporting taxpayer, at any time in the taxation year, receive a dividend on a share of the capital stock of the foreign affiliate for which an amount is deductible from the income of the reporting taxpayer under subsection 91(5) or section 113 of the Act?

Yes  No  If yes, provide amount of dividend. \_\_\_\_\_|00

If yes, and the reporting taxpayer is a corporation, the reporting taxpayer must provide summary calculations of the exempt surplus, exempt deficit, taxable surplus, taxable deficit, and underlying foreign tax of the foreign affiliate at the end of the affiliate's last taxation year ending in the reporting taxpayer's taxation year in support of the dividend deduction claimed. Documentation supporting these calculations need not be filed but should be retained as it may be requested for examination. Surplus calculations should be made in the calculating currency under Regulation 5907(6).

From what surplus account was the dividend paid? Exempt  Taxable  Pre-acquisition

2. Was a subsection 93(1) election made or will such an election be made for the disposition of shares of the foreign affiliate in the year? Yes  No

If yes, provide the actual or estimated amount elected on. \_\_\_\_\_|00

**Section 4 – Disclosure**

Is any information requested in this return not available?

Yes  No

If yes, please specify the information and the reason it is not available. Also indicate the steps taken in attempting to obtain the information.

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**Certification**

I certify that the information given on this return and in any documents attached is, to my knowledge, correct and complete, except as disclosed in Section 4.

Print name \_\_\_\_\_

**Sign here** \_\_\_\_\_  
It is a serious offence to file a false return.

Telephone ( ) \_\_\_\_\_ Position or title \_\_\_\_\_  
Date \_\_\_\_\_

Person or firm paid to prepare this return:

Name \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Postal code \_\_\_\_\_

Telephone ( ) \_\_\_\_\_

All legislative references on this sheet refer to the *Income Tax Act* (the Act.)

## Do you have to file this return?

Form T1134-A, *Information Return Relating to Foreign Affiliates that are not Controlled Foreign Affiliates*, must be filed annually by:

- a taxpayer resident in Canada (other than a taxpayer all of whose taxable income for the year is exempt from tax under Part I of the Act) for which a non-resident corporation is a foreign affiliate (other than a Controlled Foreign Affiliate (CFA)) **at any time in the year**; and
- a partnership where:
  - the share of the income or loss of the partnership for the year of non-resident members is less than 90% of the income or loss of the partnership for the year, and
  - a non-resident corporation would be a foreign affiliate (other than a CFA) of the partnership **at any time in the year** if the partnership were a person resident in Canada.

**Note:** A trust deemed under section 94 of the Act to be resident in Canada for purposes of Part I (i.e., a non-resident discretionary trust) is also deemed to be so resident for the purpose of filing this return.

This return is to be filed by a reporting taxpayer only in respect of a foreign affiliate (other than a CFA) in which the reporting taxpayer or a CFA of the reporting taxpayer has a direct equity percentage at any time in the reporting taxpayer's taxation year.

If you are reporting on a CFA, you have to use Form T1134-B, *Information Return Relating to Controlled Foreign Affiliates*.

Do not file this return for a foreign affiliate that is "dormant" or "inactive" for the affiliate's taxation year ending in your taxation year. For purposes of completing Form T1134-A, a dormant or inactive foreign affiliate means, for a taxation year of the affiliate, one that:

- had gross receipts (including proceeds from the disposition of property) of less than \$10,000 in the year; and
- at no time in the year had assets with a total fair market value of more than \$100,000.

As an individual (other than a trust) you do **not** have to file Form T1134-A for the year in which you first become a resident of Canada.

**Note:** In determining whether a non-resident corporation or trust is a foreign affiliate of a taxpayer resident in Canada or of a partnership for purposes of these reporting requirements, the following rules apply:

- the reference to "any corporation" in paragraph (b) of the definition of "equity percentage" in subsection 95(4) of the Act should be read as if it were a reference to "any corporation other than a corporation resident in Canada";
- the definitions "direct equity percentage" and "equity percentage" in subsection 95(4) of the Act should be read as if a partnership were a person; and
- the definitions "controlled foreign affiliate" and "foreign affiliate" in subsection 95(1) of the Act should be read as if a partnership were a taxpayer resident in Canada.

Only the lowest tier subsidiary in a group of Canadian corporations under common control has to report for its foreign affiliate. However, if another corporation in the Canadian group has a direct equity percentage in the foreign affiliate, it too is required to report on that foreign affiliate.

If a foreign affiliate is owned indirectly by a partnership through a Canadian corporation(s), only the lowest tier Canadian corporation reports for the foreign affiliate. However, if a member of the partnership also has a direct equity percentage in the foreign affiliate, it too is required to report on that foreign affiliate.

## Due dates for filing this return

The reporting requirements for foreign affiliates apply to taxation years that begin after 1995. Form T1134-A is due within 15 months after the end of your taxation year, except for taxation years that end in 1996, 1997 and 1998.

Where your taxation year ends in 1996, 1997 or 1998, Form T1134-A is required to be filed on or before the later of:

- June 30, 1998, or
- the day on or before which the return is otherwise required to be filed.

## Foreign currency conversion

When converting amounts into Canadian dollars from a foreign currency, you should use the exchange rate in effect at the time of the transaction (e.g., the time the income was received). If income is received throughout the year, we will accept an average rate for the year.

Where you are required to provide an amount at the beginning or at the end of the year, you may use the exchange rate in effect at the relevant time.

Currency	Code
Canadian dollars	CAD
U.S. dollars	USD
Pounds sterling	GBP
French francs	FRF
Swiss francs	CHF
Deutsche marks	DEM
Japanese yen	JPY
Hong Kong dollars	HKD
Netherlands guilders	NLG
Australian dollars	AUD
New Zealand dollars	NZD
Italian lira	ITL
Other	OTH

## More information

If you need more information, you can write, phone or visit your local tax services office. For our address and telephone numbers, see the listings in the Government of Canada section of your telephone book.

## How to complete this return

### Part I – Reporting Taxpayer Information

Use part I of Form T1134-A to identify the reporting taxpayer.

### Part II – Foreign Affiliate Information

#### Section 1 – General information

##### A. Identification of foreign affiliate

Use part A to provide information with respect to the foreign affiliate.

You may use an optional identification number to identify the foreign affiliate. The country code used in the identifier should be the country code of the country of residence of the foreign affiliate (see the list of country codes included in the instructions). The last five characters should be 5 digits of your choice.

For the purpose of this return, residence generally means where the foreign affiliate's mind and management is.

## **B. Capital stock of foreign affiliate**

Use part B to provide information about your direct ownership and ownership by a controlled foreign affiliate and by other related parties of the capital stock of the foreign affiliate. The book cost of the shares on a non-consolidated, non-equity basis should be used.

If book cost is not available in Canadian dollars, report the amount in the foreign currency and provide the appropriate currency code from the list in the instructions. If book cost is available in Canadian dollars, report only Canadian dollars.

## **C. Other information**

Use part C to provide additional information about your interest in the foreign affiliate.

For the purpose of completing this return, gross indebtedness does not include set-offs or trade accounts payable.

## **Section 2 – Financial information of the foreign affiliate**

Use section 2 to provide financial information about the foreign affiliate. Provide unconsolidated financial statements or, if unavailable, provide the financial information that is available to you as a shareholder (e.g., include a copy of the reporting package that you received).

The net income should be accounting net income. Tax paid or payable should be the actual tax paid or payable and not deferred tax. Do not include withholding tax.

When income and tax amounts are available in Canadian dollars, report only in Canadian dollars. If the information is only available in a foreign currency, report in that currency and provide the appropriate currency code from the list in the instructions.

Foreign language information will only be accepted if the information is not available in English or French.

## **Section 3 – Surplus accounts**

Use section 3 to provide information about dividends you received from the foreign affiliate and information about the foreign affiliate's surplus accounts.

## **Section 4 – Disclosure**

Section 4 is used to indicate whether any information requested in Form T1134-A is not available at the time of filing this return.

If information is not available, specify what information is not available and why it is not available. Also indicate what steps were taken in attempting to obtain the information.

## **Due diligence exception**

The information required to be filed on Form T1134-A does not include information that is not available, on the day that the return is filed, to the person or partnership required to file the return where:

- (a) there is reasonable disclosure in the return of the unavailability of the information;
- (b) before that day, the person or partnership exercised due diligence in attempting to obtain the information; and
- (c) if the information subsequently becomes available to the person or partnership, it is filed not more than 90 days after it becomes so available.

## **Certification**

This area should be completed and signed by:

- the person filing Form T1134-A in the case of an individual;
- an authorized officer in the case of a corporation;
- the trustee, executor or administrator where the person filing the return is a trust; or
- an authorized partner in the case of a partnership.

## **Name of the person or firm who completed this return**

If you are not the reporting taxpayer, and were paid to prepare this return, give your name and address.

## **Filing this return**

Form T1134-A must be filed separately from your income tax return.

Before you file this return, make a copy of it for your records.

Send the original return and any information subsequently received to:

Ottawa Technology Centre  
Employer Services Division  
Other Programs Unit  
875 Heron Road  
Ottawa ON K1A 1A2

Specifications for diskette filing are available. If you have any questions or need more information, please contact:

Magnetic Media Processing Team  
Ottawa Technology Centre  
Canada Customs and Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1A2  
Telephone: 1-800-665-5164

## **Penalties for non-reporting**

There are substantial penalties for failing to complete and file Form T1134-A by the due date.

## **Voluntary disclosures**

To promote compliance with Canada's tax laws, we encourage you to voluntarily correct any deficiencies in your past tax affairs. You can make a voluntary disclosure by contacting your tax services office. For our address and telephone numbers, see the listings in the Government of Canada section of your telephone book.

For more information, see Information Circular 85-1R2, *Voluntary Disclosures*.

## COUNTRY CODES

<b>AFG</b>	Afghanistan	<b>TMP</b>	East Timor	<b>LBY</b>	Libyan Arab Jamahiriya	<b>VCT</b>	Saint Vincent and the Grenadines
<b>ALB</b>	Albania	<b>ECU</b>	Ecuador	<b>LIE</b>	Liechtenstein	<b>SMA</b>	Samoa (American)
<b>DZA</b>	Algeria	<b>EGY</b>	Egypt	<b>LTU</b>	Lithuania	<b>SMR</b>	San Marino
<b>ASM</b>	American Samoa	<b>SLV</b>	El Salvador	<b>LUX</b>	Luxembourg	<b>STP</b>	Sao Tome and Principe
<b>AND</b>	Andorra	<b>GNQ</b>	Equatorial Guinea	<b>MAC</b>	Macau	<b>SAU</b>	Saudi Arabia
<b>AGO</b>	Angola	<b>ERI</b>	Eritrea	<b>MDG</b>	Madagascar	<b>SEN</b>	Senegal
<b>AIA</b>	Anguilla	<b>EST</b>	Estonia	<b>MDR</b>	Madeira	<b>SYC</b>	Seychelles
<b>ATA</b>	Antarctica	<b>ETH</b>	Ethiopia	<b>MWI</b>	Malawi	<b>SLE</b>	Sierra Leone
<b>ATG</b>	Antigua and Barbuda	<b>FLK</b>	Falkland Islands (Malvinas)	<b>MYS</b>	Malaysia	<b>SGP</b>	Singapore
<b>ARG</b>	Argentina	<b>FRO</b>	Faroe Islands	<b>MDV</b>	Maldives	<b>SVK</b>	Slovak Republic
<b>ARM</b>	Armenia	<b>FJI</b>	Fiji	<b>MLI</b>	Mali	<b>SUN</b>	Slovenia
<b>ABW</b>	Aruba	<b>FIN</b>	Finland	<b>MLT</b>	Malta	<b>SLB</b>	Solomon Islands
<b>AUS</b>	Australia	<b>FRA</b>	France	<b>MHL</b>	Marshall Islands	<b>SOM</b>	Somalia
<b>AUT</b>	Austria	<b>GUF</b>	French Guiana	<b>MTQ</b>	Martinique	<b>ZAF</b>	South Africa
<b>AZE</b>	Azerbaijan	<b>PYF</b>	French Polynesia	<b>MRT</b>	Mauritania	<b>SGS</b>	South Georgia and the South Sandwich Islands
<b>AZO</b>	Azores	<b>GAB</b>	Gabon	<b>MUS</b>	Mauritius	<b>ESP</b>	Spain
<b>BHS</b>	Bahamas	<b>GMB</b>	Gambia	<b>MYT</b>	Mayotte	<b>LKA</b>	Sri Lanka
<b>BHR</b>	Bahrain	<b>GEO</b>	Georgia	<b>MEX</b>	Mexico	<b>SDN</b>	Sudan
<b>BGD</b>	Bangladesh	<b>DEU</b>	Germany	<b>FSM</b>	Micronesia	<b>SUR</b>	Surinam
<b>BRB</b>	Barbados	<b>GHA</b>	Ghana	<b>MDA</b>	Moldova	<b>SJM</b>	Svalbard and Jan Mayen
<b>BLR</b>	Belarus	<b>GIB</b>	Gibraltar	<b>MOA</b>	Monaco	<b>SWZ</b>	Swaziland
<b>BEL</b>	Belgium	<b>GRC</b>	Greece	<b>MCO</b>	Mongolia	<b>SWE</b>	Sweden
<b>BLZ</b>	Belize	<b>GRL</b>	Greenland	<b>MNG</b>	Montenegro	<b>CHE</b>	Switzerland
<b>BEN</b>	Benin	<b>GRD</b>	Grenada	<b>MSR</b>	Montserrat	<b>SYR</b>	Syrian Arab Republic
<b>BMU</b>	Bermuda	<b>GLP</b>	Guadeloupe	<b>MAR</b>	Morocco	<b>TJK</b>	Tajikistan
<b>BTN</b>	Bhutan	<b>GLM</b>	Guam	<b>MOZ</b>	Mozambique	<b>TWN</b>	Taiwan
<b>BOL</b>	Bolivia	<b>GUM</b>	Guatemala	<b>MMR</b>	Myanmar (Burma)	<b>TZA</b>	Tanzania
<b>BIH</b>	Bosnia and Herzegovina	<b>GTM</b>	Guatemala	<b>NAM</b>	Namibia	<b>THA</b>	Thailand
<b>BWA</b>	Botswana	<b>GNS</b>	Guernsey	<b>NRU</b>	Nauru	<b>TGO</b>	Togo
<b>BVT</b>	Bouvet Island	<b>GIN</b>	Guinea	<b>NPL</b>	Nepal	<b>TKL</b>	Tokelau
<b>BRA</b>	Brazil	<b>GNB</b>	Guinea-Bissau	<b>NLD</b>	Netherlands	<b>TON</b>	Tonga
<b>IOT</b>	British Indian Ocean Territory	<b>GUY</b>	Guyana	<b>ANT</b>	Netherlands Antilles (Bonaire, Curacao, St. Maarten)	<b>TTO</b>	Trinidad and Tobago
<b>BRN</b>	Brunei Darussalam	<b>HTI</b>	Haiti	<b>NCL</b>	New Caledonia	<b>TUN</b>	Tunisia
<b>BGR</b>	Bulgaria	<b>HMD</b>	Heard Island and McDonald Islands	<b>NZL</b>	New Zealand	<b>TUR</b>	Turkey
<b>BFA</b>	Burkina Faso (Upper Volta)	<b>HND</b>	Honduras	<b>NIC</b>	Nicaragua	<b>TKM</b>	Turkmenistan
<b>BDI</b>	Burundi	<b>HKG</b>	Hong Kong	<b>NER</b>	Niger	<b>TCA</b>	Turks & Caicos Islands
<b>KHM</b>	Cambodia (Kampuchea)	<b>HUN</b>	Hungary	<b>NGA</b>	Nigeria	<b>TUV</b>	Tuvalu
<b>CMR</b>	Cameroon	<b>ISL</b>	Iceland	<b>NIU</b>	Niue	<b>UGA</b>	Uganda
<b>CMP</b>	Campione	<b>IND</b>	India	<b>NFK</b>	Norfolk Island	<b>UKR</b>	Ukraine
<b>CAN</b>	Canada	<b>IDN</b>	Indonesia	<b>MNP</b>	Northern Mariana Islands	<b>ARE</b>	United Arab Emirates
<b>CNP</b>	Canary Islands	<b>IRN</b>	Iran	<b>NOR</b>	Norway	<b>GBR</b>	United Kingdom
<b>CPV</b>	Cape Verde	<b>IRQ</b>	Iraq	<b>OMN</b>	Oman	<b>USA</b>	United States
<b>CYM</b>	Cayman Islands	<b>IRL</b>	Ireland	<b>PAK</b>	Pakistan	<b>UMI</b>	United States Minor Outlying Islands
<b>CAF</b>	Central African Republic	<b>ISR</b>	Israel	<b>PAN</b>	Panama	<b>URY</b>	Uruguay
<b>TCD</b>	Chad	<b>ITA</b>	Italy	<b>PNG</b>	Papua New Guinea	<b>UZB</b>	Uzbekistan
<b>CHL</b>	Chile	<b>JAM</b>	Jamaica	<b>PRY</b>	Paraguay	<b>VUT</b>	Vanuatu (New Hebrides)
<b>CHN</b>	China (Mainland)	<b>JPN</b>	Japan	<b>PER</b>	Peru	<b>VAT</b>	Vatican City State (Holy See)
<b>CXR</b>	Christmas Island (Australia)	<b>JRS</b>	Jersey	<b>PHL</b>	Philippines	<b>VEN</b>	Venezuela
<b>CCK</b>	Cocos (Keeling) Islands	<b>JOR</b>	Jordan	<b>PCN</b>	Pitcairn	<b>VNM</b>	Vietnam
<b>COL</b>	Colombia	<b>KAZ</b>	Kazakhstan	<b>POL</b>	Poland	<b>VGB</b>	Virgin Islands (British)
<b>COM</b>	Comoros	<b>KEN</b>	Kenya	<b>PRT</b>	Portugal	<b>VIR</b>	Virgin Islands (U.S.)
<b>COG</b>	Congo	<b>KIR</b>	Kiribati	<b>PRI</b>	Puerto Rico	<b>WLF</b>	Wallis and Futuna Islands
<b>COK</b>	Cook Islands	<b>PRK</b>	Korea, Democratic People's Republic of (North)	<b>QAT</b>	Qatar	<b>ESH</b>	Western Sahara
<b>CRI</b>	Costa Rica	<b>KOR</b>	Korea, Republic of (South)	<b>REU</b>	Reunion	<b>WSM</b>	Western Samoa
<b>CIV</b>	Côte d'Ivoire (Ivory Coast)	<b>KWT</b>	Kuwait	<b>ROM</b>	Romania	<b>YEM</b>	Yemen
<b>HRV</b>	Croatia	<b>KGZ</b>	Kyrgyzstan	<b>RUS</b>	Russian Federation	<b>YUG</b>	Yugoslavia
<b>CUB</b>	Cuba	<b>LAO</b>	Lao	<b>RWA</b>	Rwanda	<b>ZAR</b>	Zaire
<b>CYP</b>	Cyprus	<b>LVA</b>	Latvia	<b>SHN</b>	St. Helena	<b>ZMB</b>	Zambia
<b>CZE</b>	Czech Republic	<b>LBN</b>	Lebanon	<b>KNA</b>	Saint Kitts and Nevis	<b>ZWE</b>	Zimbabwe
<b>DNK</b>	Denmark	<b>LSO</b>	Lesotho	<b>LCA</b>	Saint Lucia		
<b>DJI</b>	Djibouti	<b>LBR</b>	Liberia	<b>SPM</b>	St. Pierre and Miquelon		
<b>DMA</b>	Dominica						
<b>DOM</b>	Dominican Republic						

## STANDARD INDUSTRIAL CODE (SIC)

<b>9100</b>	<b>Services:</b> Accommodations	<b>7000</b>	<b>Financial:</b> Banks, Trusts & Credit Unions	<b>3300</b>	Electrical & Electronics	<b>1200</b>	Tobacco
<b>0100</b>	Agricultural	<b>7100</b>	Finance & Loans	<b>1000</b>	Food	<b>3200</b>	Transport Equipment
<b>7700</b>	Business Professionals	<b>7130</b>	Internal Financing Companies	<b>2600</b>	Furniture & Fixtures	<b>2500</b>	Wood
<b>7720</b>	Computer and Related Services	<b>7131</b>	Leasing of Property	<b>1700</b>	Leather	<b>3900</b>	Other
<b>4800</b>	Communications	<b>7132</b>	Licensing of Property	<b>3100</b>	Machinery		<b>Retail:</b>
<b>4000</b>	Construction	<b>7133</b>	Investment & Mortgages	<b>3000</b>	Metal Fabrication	<b>6100</b>	Apparel & Furnishings
<b>8500</b>	Educational Services	<b>7200</b>	Holding Companies	<b>0800</b>	Mineral Extraction Services	<b>6300</b>	Automotive
<b>9600</b>	Entertainment & Recreation	<b>7215</b>	Other Investment Activities	<b>0600</b>	Mines	<b>6000</b>	Foodstuffs & Drugs
<b>0300</b>	Forestry, Fishing & Trapping	<b>7216</b>	Insurance	<b>3500</b>	Non-Metal	<b>6400</b>	Merchandising
<b>8600</b>	Medical Professionals	<b>7300</b>	Brokerage	<b>2700</b>	Paper & Allied Products	<b>6500</b>	Other Retail
<b>9700</b>	Personal Services	<b>7400</b>	<b>Manufacturing:</b> Beverages	<b>0700</b>	Petroleum & Gas	<b>4700</b>	Storage & Warehousing
<b>7400</b>	Real Estate & Other Financial	<b>1100</b>	Chemical Products	<b>2900</b>	Prime Metal	<b>4500</b>	Transportation & Allied Services
<b>9900</b>	Repair & Other Services	<b>3700</b>	Clothing	<b>2800</b>	Printing & Publishing	<b>4900</b>	Utilities
		<b>2400</b>		<b>1500</b>	Rubber & Plastics	<b>5000</b>	Wholesale Trade
				<b>3600</b>	Refineries & Coal Products		
				<b>1800</b>	Textiles		