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**EXTRA PROVINCIAL
CORPORATE AND FUNDRAISING
COMPLIANCE FOR CHARITIES**

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A. INTRODUCTION

This paper provides a synopsis of Canadian statutory registration requirements that apply to charities that wish to carry on activities in a province in which a charity would be considered an “extra-provincial corporation”, ie. in a provincial jurisdiction that is different than the jurisdiction in which such charity was incorporated.

As this paper focuses on extra-provincial registration requirements applicable to charities, it is important to note that the summary of the procedures described herein are intended to apply to charitable non-share capital corporations only and are not intended to apply to corporations with share capital, that is corporations that carry on activities with a view to profit.¹

In order to provide a conceptual summary of the issues, this paper initially provides a brief overview of the diverse approaches taken by the various provinces with respect to the extra-provincial registration of non-share capital corporations in section B below. Thereafter, the paper provides further

¹ In this regard, the terms “corporation without share capital”, “non-share capital corporation” and “non-profit corporation” are all used to refer to a corporation that does not have shares and therefore does not carry on activities for the purposes of making a profit. Although each of these terms may be applicable in describing the corporate status of a registered charity, they would not necessarily imply the tax status of an entity. For example, a non-share capital corporation may carry on activities as a “non-profit organization” which is exempt from income tax, but is unable to issue charitable donation receipts under the provisions of the *Income Tax Act* (Canada), whereas a non-share capital corporation that is a registered charity is both exempt from income tax and has the ability to issue tax-deductible charitable donation receipts.

details concerning the various extra-provincial registration requirements unique to each province or territory, together with recommendations in this regard, as well as a summary of the forms and steps required to effect those registrations. There is also a chart attached at the end of this paper as Appendix 1 which sets out the relevant legislation and applicable extra-provincial registration requirements affecting charities in the various provinces and territories across Canada.

Extra-provincial registration is only one of a number of different compliance issues that will need to be considered by charities operating across Canada. In this regard, charities need to be aware of other pertinent provincial compliance issues including, but not limited to, privacy and investment powers, both of which are beyond the scope of this paper.

There are a number of additional statutory requirements that are anticipated to apply to charities in the near future and charities would be prudent to keep themselves informed of on-going legal developments in this regard. In particular, charities should be aware that Alberta and Saskatchewan are expected to amend their charitable fund-raising legislation to incorporate provisions of Canada's federal *Anti-terrorism Act* and related legislation ("Anti-terrorism Legislation"). This will result in the enactment of a specific provincial statutory requirement that charities and fundraisers ensure their fund-raising and other activities comply with the Anti-terrorism Legislation. Although these changes have not been enacted as of the date of this paper, they are expected to be forthcoming in the near future.

A provincially or federally incorporated charity that wishes to operate as an extra-provincial corporation in a province must consider the need for three primary corporate and fund-raising registrations as explained in further detail below:

1. Extra-provincial Registration

(a) General overview

A charity that is incorporated in one jurisdiction but is also carrying on operations or activities in a different Canadian jurisdiction is generally required to register as an extra-provincial corporation.

Whereas the process of incorporation results in the creation of a new legal entity, an extra-provincial registration serves to record the presence of an existing corporation in the registering jurisdiction, thereby enabling it to carry on its operations therein. Although certain provinces, such as British Columbia, do not mandate registration by extra-provincial entities, the absence of an extra-provincial registration in such provinces will render the extra-provincial entity incapable of commencing or defending a legal proceeding and/or holding title to land in that province. As such, where a charity anticipates carrying on extensive activities in a province, it is recommended that the charity register extra-provincially regardless of whether an extra-provincial registration is actually mandated in that province.

Where an extra-provincial registration is undertaken by a charity, a “resident agent” or “attorney for service” is generally required in order to file the extra-provincial registration in the province. The named resident agent is usually a resident of the registering province and will serve as the representative of the charity in receiving notices on its behalf within the province.

It is important to be aware that in addition to any extra-provincial registrations in other provinces, a charity must continue to maintain itself in the jurisdiction in which it was incorporated through the preparation and submission of annual corporate filings and otherwise comply with legal requirements of its incorporating jurisdiction.

Although there is no uniform set of criteria that may be applied in order to determine whether or not a charity will be required to register as an extra provincial corporation in a any given province, extra-provincial registrations are generally required where the charity has a “substantive (physical) presence” in the province, e.g. an office, a post office box or any other activities resulting in a physical presence within the province, such as door to door, mail or telephone fundraising campaigns initiated from within a particular province. However, given the diverse nature of the various provincial approaches to extra-provincial registration that are described in further detail below, the specific requirements of each province will need to be carefully reviewed by a charity, together with its legal counsel, and then applied to its particular circumstances.

(b) Overview of the diverse provincial approaches to extra-provincial registrations by charities

(i) Statutory regimes

The various provinces and territories have adopted divergent approaches regarding the extra-provincial registration of charities. This divergence can take place in one or two ways. The first way is that the legislation itself can vary between provinces regarding if and when extra-provincial registration is required and how such a registration is carried out. Secondly, even where two provinces have similar legislation in relation to extra-provincial registration, the government representatives administering such legislation in those provinces can take conflicting approaches in carrying out extra-provincial registrations on a day-to-day basis.

For example, some provinces such as Saskatchewan, have enacted legislation, being the *Non-profit Corporations Act* (Saskatchewan), that applies exclusively to non-profit corporations, whereas other provinces, such as Ontario and Manitoba, have enacted general legislation which clearly indicates its application to both non-profit

corporations and for-profit corporations. As well, the wording contained in the legislation enacted by other provinces, such as Prince Edward Island and Newfoundland, is general in its application and does not distinguish between non-profit and for-profit corporations.

Similarly, some provinces, such as New Brunswick, have legislation which clearly indicates its application to for-profit corporations only, with no reference to non-profit corporations being made in such legislation. However, in practice, these provinces permit registration by non-profit corporations under the same statutory regime intended for for-profit corporations. In contrast, other provinces, such as Nova Scotia, have enacted legislation that is specifically applicable to for-profit corporations and, in practice, have not established a regime through which extra-provincial non-profit corporations may register themselves in the province.

(ii) Requirement to register

Some provinces, such as British Columbia, have taken the position that extra-provincial registration by a charity incorporated in another jurisdiction is entirely optional. This position is reflected both in the applicable legislation itself, being the *Society Act* (B.C.), and has been confirmed through communications with local provincial government representatives.

Other provinces, such as Manitoba, have indicated that registration by an extra-provincial charity would be required where the charity has a substantive physical presence in the province, including the presence of an office, a mailing address or a representative of the charity located within the province, or as otherwise required by the legislation. This interpretation of the legislation has been confirmed with local provincial representatives in Manitoba.

However, in provinces such as Alberta and Saskatchewan, the wording of the legislative scheme is quite expansive and, as such, could be read to require registration where any kind of activity by a charity is performed within the province. However, the local government representatives in these provinces have been unwilling to provide further clarification on the intent of these legislative provisions. As a result, in these provinces, it is recommended that charities err on the side of caution and complete extra-provincial registrations if they are engaged in any sort of activity in such provinces, even if it is unclear whether such activity is substantive or physical in nature, in order to ensure compliance with potential registration requirements.

Finally, in some provinces, such as Quebec, the local government representatives have indicated that even activities involving the solicitation of funds from Quebec residents but which are done from outside of Quebec will require the charity to register itself as an extra-provincial corporation with the Province of Quebec.

(c) Registration Process

The extra-provincial registration process in the various provinces can vary significantly, both in relation to the documentation that is required to be submitted in order to complete the registration as well as the registration fees. While more details regarding the extra-provincial registration process are contained in section B of this paper, some provinces, such as Ontario, have a fairly simple and no-cost registration procedure for charities that wish to register as an extra-provincial corporation, whereas other provinces, such as Alberta, Saskatchewan and Manitoba, have more detailed and more costly registration processes.

In relation to documentation, it is important to note that some of the provinces require a charity that is registering as an extra-provincial corporation to provide a corporate name

search report for the purpose of confirming the availability of that charity's name in the province. In this regard, a charity will only be able to extra-provincially register itself under its current corporate name where such a corporate name is not already registered by another entity located in the particular province in question. This requirement for a provincial corporate name report applies to charities that are provincially incorporated and, with a few exceptions in Manitoba, British Columbia and some of the Atlantic provinces, does not generally apply to federally incorporated charities. That is, a charity that has been incorporated under the *Canada Corporations Act* has first right, upon incorporation, to its corporate name across Canada and, as a result, it will not be required to have its corporate name approved by the province in which it wishes to extra-provincially register itself.

2. **Business Name Registrations**

While a charity will have only one corporate name, it may also utilize multiple other operating names in its dealings with the public. These operating names could be variations of the corporate name or could include the names of various operating divisions of the charity, as discussed in more detail below.

As a result, in addition to any extra-provincial registration(s), the charity may also need to register all of its various operating names, if applicable, in the various provinces in which they are used. This is because business name registrations are generally required to be obtained where an corporation represents itself to the public using any operating name that is different from its corporate name, being the name set out in the organization's letters patent. It is important though for a charity to be aware that the registration of any of its business names does not grant it any right of ownership to the name, but merely serves to record the charity's use of the business name and to inform the public of the registrant's identity.

In this regard, it is important that charities should select their business names carefully prior to using them in the public domain. This is because if the business name is the same as, or similar to, a pre-existing corporate name or trade-mark, the owners of the pre-existing corporate name

or trade-mark may commence an action against the charity for infringement of any intellectual property rights associated with the pre-existing name. It is, therefore, recommended that charities perform appropriate name searches in the relevant jurisdiction prior to taking any steps to use and then register a business name.

Although not a legal requirement, it is recommended that charities also register any of its program or activity names as business names in each of the provinces in which such names are used. This is recommended because registration of program or activity names in each province may indirectly assist the charity in protecting its claim to the names by underscoring the connection of such programs and activities to the charity, and may also serve to discourage other organizations from using the program or activity name as their own.

As with the various provincial statutes governing extra-provincial registrations across Canada, the various provincial statutes under which business name registrations are obtained are generally applicable to for-profit business corporations. As there is no separate statutory regime under which business names for non-profit charitable corporations may be registered, charities often register business names under the relevant provincial regime established for for-profit corporations.

In certain provinces, an extra-provincial registration is required prior to applying for a business name registration, as the extra-provincial registration would serve to record the charity's existence within the province. In other provinces, business name registrations may be obtained without the need for an extra-provincial registration. Charities will need to carefully review the provincial requirements in this regard.

Once business name registrations are obtained, where a charity is using a business name to enter into any contracts, invoices, negotiable instruments, and orders involving goods or services issued or made by the charity, it is important for the charity to then set out its registered business name as well as its full corporate name on all such documents. It is also essential for the charity to use its full corporate name in conjunction with any business name to ensure limited liability in

its operations for its members. An example of how this is done for a charity with a corporate name of “ABC Charitable Foundation” and an operating name of “ABC” (that has been registered as a business name) is shown below:

ABC*

* a division of
ABC Charitable Foundation

or

ABC Charitable Foundation,
operating as

ABC

In addition, if there are any documents that are being signed under the name of the corporation, it is essential that the full corporate name be used or, in the alternative, if the business name is to be used, then the proper designation of the business name with the full corporate name would be as follows:

ABC,
a division of ABC Charitable Foundation,

Per:

_____ - Chair

It is important to note that federal trade-mark registrations are not recognized under the business name registration regime in certain provincial jurisdictions, including Saskatchewan and Alberta. This anomaly may result in the potential unusual situation whereby an organization with a provincial business name registration in a province would have priority in the right to use the name in the province over the holder of a federal trade-mark registration for the same name under applicable business name legislation. As such, charities who are seeking trade-mark protection for their corporate name or other operating names are also advised to seek equivalent business name registrations for such names in the provinces in which they anticipate carrying on programs and activities and then using these trade-marked names in such provinces.

3. Charitable Fund-raising Registration

A few provinces, specifically Alberta, Saskatchewan, Quebec and Prince Edward Island, have legislation governing charitable fund-raising activities, which require registration by extra-provincial entities with a charitable purpose.

“Charitable purpose” is often defined by the provincial legislation as including any philanthropic, benevolent, educational, health related, humane, recreational, religious, cultural or artistic purpose. However, pursuant to applicable common law, a charitable purpose includes one of four objectives: the relief of poverty; the advancement of education; the advancement of religion; or other purposes beneficial to the community in a way the law regards as charitable. Regardless of its purposes, an organization’s status as a registered charity for the purposes of the *Income Tax Act* (Canada) can be verified by performing an online search of the Canada Revenue Agency, Charities Directorate, (“CRA”) database of registered charities.²

In the Province of Quebec, a separate charitable registration is required where a charity anticipates soliciting funds from Quebec residents. The Quebec charitable registration is processed using the same charitable registration number issued by CRA but enables the applicant charity to issue charitable donation receipts for donations received from residents in the Quebec.

The various provincial charitable fund-raising statutes vary in their content and application and each should be carefully reviewed for any potential implications for a particular charity’s activities.

² The CRA list of Canadian registered charities is available at http://www.cca-adrc.gc.ca/tax/charities/online_listings/charity_listings-e.html. This website includes a list of all Canadian registered charities (including the charity’s name, charitable number, contact information and annual Charity Information Returns since 2000), together with lists of newly registered charities and recently revoked charities (within the last 12 months).

B. EXTRA-PROVINCIAL CORPORATE AND FUND-RAISING REGISTRATION REQUIREMENTS

The following is a brief summary of the extra-provincial corporate and fund-raising registration requirements applicable in each province, together with any applicable recommendations in relation to the same.

1. Ontario

(a) Extra-provincial Registration

Extra-provincial corporations without share capital that begin to carry on business in Ontario must register pursuant to the *Corporations Information Act* (Ontario). The *Corporations Information Act* (Ontario) defines “business” as including “non-profit activities”.

This extra-provincial registration can be completed by filing an Initial Return (Form 2) with the Ministry of Consumer and Business Services, Companies and Personal Property Security Branch and is required to be done within 60 days after the corporation begins to carry on business in Ontario.

Where an extra-provincial corporation later amends its corporate name through supplementary letters patent or changes its head office location, a Notice of Change (using the same Form 2) will need to be filed in Ontario.

There is no fee for an Ontario extra-provincial registration.

(b) Business Name Registration

Corporations that carry on business or identify themselves to the public under names other than their full corporate names must register such names as business names pursuant to the *Business Names Act* (Ontario).

This registration can be completed by filing a Registration using the Business Names Act form (Form 2). Although it is not mandatory to conduct a name search before registering a business name, it is recommended that charities exercise due diligence by conducting a name search prior to registering a business name to ensure that such a business name is available to be registered.

The fee for an Ontario business name registration is \$60.00 if submitted online, together with the accompanying fee of the online registration company, and \$80.00 if sent in by mail. A search of the business names public record at the Companies and Personal Property Security Branch is also available for an additional fee of \$12.00.

As a search of the business names public record will only retrieve exact matches and will not retrieve slight variations on a proposed business name, and will not retrieve corporate names, it is recommended that a separate Ontario NUANS search also be conducted which will search corporate names, business names and trade-marks throughout Ontario.

An Ontario business name registration is valid for five (5) years and will need to be renewed by the registrant on their own as the Ontario Ministry of Consumer and Business Services does not forward renewal notices.

(c) **Charitable Fund-raising Registration**

Charities and others receiving or holding property for charitable purposes must report details of such information to the Office of the Public Guardian and Trustee of Ontario (“PGT”) pursuant to section 1 of the *Charities Accounting Act* (Ontario). The notice must be provided to the PGT within one month after the execution of the written instrument that transferred or vested the property in the charity. This requirement would affect new charities that are operating in Ontario, as well as existing charities in Ontario that have never completed such a filing. It would also include charities in Ontario that from time to time receive charitable property through the establishment of written endowment funds and/or deeds of trust.

As there is no prescribed form required, this notice can be provided to the PGT by writing a letter addressed to the Ministry of the Attorney General, Office of the Public Guardian and Trustee, describing the nature of the charitable property and accompanied by the following documents and particulars:

- Copy of the letters patent for incorporated charities or the constitution for unincorporated charities that establishes and governs the charity, with any deeds of trust and endowment fund agreements entered into by a charity from time to time also having to be provided to the PGT;
- Street and mailing addresses of the charity;
- Names and street and mailing addresses of its directors and officers;
- All legal and popular or common names or acronyms by which the charity is known or identified; and
- Registration and business identification numbers assigned by CRA for charitable donation tax-credit purposes.

Following its initial notice to the PGT under section 1 of the *Charities Accounting Act* (Ontario), a charity will also have to provide notice to the PGT of any future supplementary letters patent obtained by it following their issuance by the applicable provincial or federal government ministry. For charities that are Ontario corporations, it is important to be aware that even though the PGT will initially review an application for supplementary letter patent, a copy of the issued supplementary letters patent thereafter received from the Ministry of Consumer and Business Services will then need to be forwarded to the PGT for its records. As well, any charity, regardless of its incorporating jurisdiction, that is issued supplementary letters patent or amends its general operating by-law will need to forward copies of both to CRA.

As additional compliance and/or notice requirements may be required under the *Charities Accounting Act* (Ontario), charities carrying on activities in Ontario are recommended to carefully review the provisions of the Act.

There is no fee for an Ontario charitable fund-raising registration.

2. **British Columbia**

(a) **Extra-provincial Registration**

An extra-provincial society, incorporated or otherwise, that carries on operations in British Columbia may register pursuant to the *Society Act* (British Columbia). The *Society Act* (British Columbia) also indicates that in certain unidentified situations, the Registrar of Companies may require that an extra-provincial society carrying on operations in British Columbia apply for registration under the Act.

The *Society Act* (British Columbia) does not specify the nature of activities that would result in a requirement to register as an extra-provincial society in British Columbia under

the Act. Communications with the British Columbia Society Unit have confirmed that registration as an extra-provincial society in British Columbia is entirely optional.

However, an extra-provincial society that is not registered pursuant to the *Society Act* (British Columbia) is not capable of maintaining a proceeding in a court in British Columbia in respect of any contracts made in British Columbia in connection with its operations, or acquiring or an interest in land in British Columbia under the *Land Title Act* (British Columbia). Registration as an extra-provincial society under the *Society Act* (British Columbia) is achieved by filing the following documents with the British Columbia Ministry of Finance, Corporate and Personal Property Registries:

- Name Approval Request form;
- Statement on Registration Extra-provincial Society form;
- Copies of incorporation documents, certified by the incorporating authority;
- Certificate of Good Standing (Status) issued by the incorporating authority; and
- Copy of the society's bylaws, certified by an officer or director of the society.

The fee for a British Columbia extra-provincial registration is \$100.00. In addition, there is a \$30.00 fee for the corporate name search.

(b) Business Name Registration

Non-share capital corporations may register their business names under the *Partnership Act* (British Columbia). The British Columbia Society Unit has advised that this business name registration is optional. Although the *Partnership Act* (British Columbia) applies to persons carrying on business in common with a view of profit, non-profit organizations can also register business names under this Act.

This registration is effected by filing a Statement of Registration of General Partnership or Sole Proprietorship form. As it is mandatory to conduct a name search before registering

the business name, a Name Approval Request form must also be submitted with the registration.

Once the name has been approved, it will be reserved for a period of 56 calendar days, during which time the charity must submit the already mentioned Statement of Registration of General Partnership or Sole Proprietorship.

The fee for a British Columbia business name registration is \$40.00. In addition, there is a \$30.00 fee for the business name search.

(c) Charitable Fund-raising Registration

There is currently no British Columbia legislation governing charitable fund-raising activities and requiring registration by extra-provincial charitable entities.

3. Alberta

(a) Extra-provincial Registration

Given the expansive wording of the Alberta legislation, extra-provincial corporations that carry on charitable activities in Alberta must register pursuant to the *Business Corporations Act* (Alberta).

The *Business Corporations Act* (Alberta) states that an extra-provincial corporation is deemed to be carrying on business in Alberta if any of the following apply:

- its name, or any name under which it carries on business, is listed in a telephone directory for any part of Alberta;
- its name, or any name under which it carries on business, appears or is announced in any advertisement in which an address in Alberta is given for the extra-provincial corporation;
- it has a resident agent or representative or a warehouse, office or place of business in Alberta;

- it solicits business in Alberta;
- it is the owner of any estate or interest in Alberta;
- it is licensed or registered or is required to be licensed or registered under any Act of Alberta entitling it to do business; or
- it otherwise carries on business in Alberta.

The Act does not define “business” or “carrying on business”.

This registration is effected by filing the following documents with an authorized service provider in Alberta:

- Original Alberta Search Report from the NUANS database, not more than 90 days old (for non-federally incorporated charities only);
- Statement of Registration form;
- Notice of Attorney for Service form;
- Notice of English/French Name Equivalency form; and
- Copies of the corporation’s letters patent or charter documents, certified by a company official, a notary public under seal, or a government official.

The extra-provincial registration is required within 30 days after the commencement of business activities in Alberta.

Authorized service providers are private sector firms, which may consist of a registry agent office, law firm, accounting firm, or search house, that have been authorized by the Alberta government to offer corporate registry services.

The fee for an Alberta extra-provincial registration will vary with the choice of authorized service provider. The fee charged by authorized service providers in relation to extra-provincial registrations may range from \$185.60 to \$250.00 (including G.S.T.). The price listed by the authorized service providers includes the government filing fee of \$100.00. In addition, a NUANS search is required for an extra-provincial registration. The fee charged by an authorized service provider for the corporate name search is approximately \$43.00.

An extra-provincial corporation that does not carry on business for the purpose of gain may be exempted from the government fee required for an extra-provincial registration, thereby reducing its payable fees to \$75.00. Charities can apply for this government fee exemption, as well as a parallel reduction in the authorized service provider's fee, by writing a letter attesting to the fact that it does not carry on business for the purpose of gain.

(b) Business Name Registration

Non-share capital corporations may register their business names pursuant to the *Partnership Act* (Alberta). Although the *Partnership Act* (Alberta) applies to persons carrying on a business in common with a view to profit, non-profit organizations may also register under this Act.

A business name registration is effected by filing a Declaration of Trade Name form. Although it is not mandatory to conduct a name search before registering the trade name, it is recommended that a charity does so in order to ensure that the name it has chosen is not the same as, or similar to, an existing corporate name, business name or trade-mark, as discussed in further detail earlier in this paper.

The fee for an Alberta business name registration will vary, depending on the authorized service provider with which the corporation chooses to file. The fee charged by authorized service providers usually ranges from \$35.00 to \$50.00 (including G.S.T.). The fee listed by the authorized service provider includes the government filing fee of \$10.00. There is no exemption from the government fee for business name registrations.

(c) **Charitable Fund-raising Registration**

Charities who use services provided by a “fund-raising business” that receives payment for making or managing solicitations made on behalf of a charitable organization, as well as charities who intend to raise more than \$25,000 in gross contributions in its financial year from solicitations to individuals in Alberta must register under the *Charitable Fund-raising Act* (Alberta). Where a charity raises more than \$25,000 during or after a campaign, the charitable fund-raising registration is required within 45 days after the contributions reach \$25,000 in Alberta.

This registration is effected by filing an Application for Charitable Organizations form with an authorized service provider.

The fee for an Alberta charitable fund-raising registration varies with the authorized service provider that the corporation selects. The fee charged by authorized service providers usually ranges from \$80.00 to \$81.40 (including G.S.T.), which includes the government filing fee of \$60.00. In this regard, Registry agents may charge a maximum fee of \$20.00 to process this application.

The Alberta charitable fund-raising registration is valid for one year and must be renewed thereafter.

All charitable organizations registering under the *Charitable Fund-raising Act* (Alberta) for the first time will also be required to enclose copies of their solicitation materials and telemarketing scripts, if any, with their application as indicated on the form.

4. Saskatchewan

(a) Extra-provincial Registration

An extra-provincial charitable corporation must register in Saskatchewan if it holds title or interest in land, maintains an office, warehouse, place of business or telephone number, in Saskatchewan. Pursuant to the *Non-profit Corporations Act* (Saskatchewan) an extra-provincial corporation without share capital “may” apply for registration.

“The Non-profit Corporations Act, 1995 Extra-provincial Registration Kit” (“Kit”) provided by the Saskatchewan Justice Corporations Branch, reads in certain provisions of the *Business Corporations Act* (Saskatchewan) that define the activities that constitute the “carrying on of business”. These provisions of the *Business Corporations Act* (Saskatchewan) defining the “carrying on of business” would otherwise apply only to corporations with share capital pursuant to the provisions of that Act. However, pursuant to the Kit, a non-profit corporation is deemed to be carrying on business if it holds title or interest in land, or maintains an office, warehouse, place of business or telephone number in Saskatchewan.

This Kit is not available on the Saskatchewan government’s website and is only available by fax upon request.

An extra-provincial registration can be effected by filing the following documents with Saskatchewan Justice, Corporations Branch:

- Request for Name Search and Name Reservation form (for non-federally incorporated charities only);
- Application for Registration form;
- Power of Attorney form;
- Verified Articles of Incorporation; and

- Original certificate of Status (also called Certificate of Good Standing or Certificate of Compliance) issued by the home jurisdiction.

The fee for a Saskatchewan extra-provincial registration is \$110.00, of which \$10.00 is a fee for publication of the registration in the Saskatchewan Gazette. In addition, there is a \$20.00 fee to search the availability of corporate name, which is effected by filing the Request for Name Search and Reservation (Form 27). The name search fee is not payable where a federally incorporated corporation is registering itself.

(b) Business Name Registration

Non-share capital corporations may register their business names pursuant to the *Business Name Registration Act* (Saskatchewan). Although the *Business Name Registration Act* (Saskatchewan) defines “business” as including “every trade, occupation, profession or venture carried on by one or more persons with the object of acquiring gain or profit”, non-profit organizations may also register under this Act. An extra-provincial registration is required before a business name registration may be completed.

A business name registration is effected by filing a Business Name Registration form. As a name search must be undertaken prior to registering the business name, a Request for Name Search and Reservation form must also be submitted with the registration. A name search will reserve any available name for 90 days.

The fee for a Saskatchewan business name registration is \$60.00, of which \$10.00 is a fee for publication of the registration in the Saskatchewan Gazette. In addition, there is an additional fee required to perform the business name search. This fee will vary, depending on the type of search requested, as follows:

- \$60.00 for a Canada-Wide search of corporations, non-profit organizations and most businesses, along with trade-marks and federal corporations; or

- \$50.00 for a Saskatchewan search of businesses, non-profit organizations and corporations, along with trade-marks and federal corporations.

A Saskatchewan business name registration is valid for three years.

(c) Charitable Fund-raising Registration

There is currently no Saskatchewan legislation requiring charitable fund-raising registration by charitable organizations. However, the Province of Saskatchewan has recently passed the *Charitable Fund-raising Businesses Act* (Saskatchewan), effective January 1, 2003, which regulates fund-raising businesses. A “fund-raising business” is defined as “a person that, for remuneration, manages or is responsible for a solicitation by or on behalf of a charitable organization; and is not an employee of the charitable organization”.

It is important for charities to be aware of the content and application of this legislation, especially if the charity intends to collaborate its fund-raising efforts with “fund-raising businesses” as defined in the Act. In particular, charities should be aware that the following:

- Charities must provide certain financial information to any person who requests it;
- All fund-raising businesses must obtain a license;
- Telephone and door-to-door solicitations made by a charitable organization or fund-raising business are only permitted between 8:00 a.m. and 9:00 p.m;
- Fund-raising businesses may only solicit donations in the manner prescribed by the legislation, which requirements include the following:
 - A representative of a fund-raising business making a door-to-door solicitations must display an identification card in the format prescribed by the Act; and
 - Prior to accepting a contribution, the representative soliciting must disclose certain information concerning the fund-raising business, including information

concerning the remuneration being paid to the fund-raising business;

- Where a person requests a charitable organization or a fund-raising business to refrain from making solicitations to that person, that charitable organization or fund-raising business must immediately comply with the request, as well as place that person's name on a list of persons who may not be solicited;
- Fund-raising businesses have a duty to maintain financial records of its operations in Saskatchewan;
- Fund-raising business must enter into a fund-raising agreement with the charity on whose behalf solicitations will be made. The agreement must comply with a number of requirements prescribed by the legislation, which include the following:
 - The fund-raising agreement must be in writing;
 - The fund-raising agreement must include all the terms and conditions between the parties respecting the fund-raising, including duties and responsibilities of both parties and the manner in which the agreement may be terminated;
 - The fund-raising agreement must include an estimate of the amount of contributions to be received and an estimate of the expenses and costs of the fund-raising; and
 - The fund-raising agreement must set out the solicitation method to be used, as well as outline the terms of the remuneration to be paid to the fund-raising business; and
- A charitable organization that has entered into an agreement before or after the coming into force of the Act may apply to the court to have the agreement declared void on the ground that it is contrary to public policy.

5. Manitoba

(a) Extra-provincial Registration

Given the expansive wording of the Manitoba legislation and the lack of clarity on the type of activities that would mandate a registration, it is recommended that extra-provincial corporations that carry on activities in Manitoba register pursuant to the *Corporations Act* (Manitoba).

The *Corporations Act* (Manitoba) defines “business” as including the “undertaking carried on by a body corporate, without share capital”.

Pursuant to the Act, a body corporate is deemed to be carrying on its “business or undertaking” in Manitoba if:

- It has a resident agent or representative, or a warehouse, office or place of business in Manitoba; or
- Its name or any name under which it carries on business, together with an address for the body corporate in Manitoba, is listed in a Manitoba telephone directory; or
- Its name or any name under which it carries on business, together with an address for the body corporate in Manitoba, is included in any advertisement advertising the business or any product of the body corporate; or
- It is the registered owner of real property situate in Manitoba; or
- It carries on its business or undertaking in Manitoba.

Further clarification from the Manitoba Companies Office regarding the type of activities that would constitute a “business” or an “undertaking” was not available.

Although the *Corporations Act* (Manitoba) defines an “extra-provincial body corporate” as being a body corporate that is incorporated otherwise than by or under the authority of an Act of the Legislature or of the Parliament of Canada, federal corporations carrying on business in Manitoba must also register as extra-provincial corporations.

This registration is effected by filing the following documents with Manitoba Consumer and Corporate Affairs, Companies Office:

- Request for Name Reservation form;
- Application for Registration form;
- Request for Service form;
- Power of Attorney (this item is not required of federal corporations that have both a registered office and a resident director or officer in Manitoba);
- Certificate of Status (only required if the corporation is over 90 days old); and

- Copies of the incorporating documents.

An extra-provincial registration is required within 30 days after the commencement of business or an undertaking in Manitoba.

The fee for a Manitoba extra-provincial registration is \$70.00. In addition, there is a \$30.00 fee for the corporate name search.

(b) Business Name Registration

Non-share capital corporations may register their business names pursuant to the *Business Names Registration Act* (Manitoba). Although the *Business Names Registration Act* (Manitoba) defines “business” as including every trade, occupation, profession or venture conducted or carried on with a view to profit or gain, non-profit organizations may also register under this act. However, an extra-provincial registration is required before a business name registration may be effected.

This registration is effected by filing the Registration of a Business Name form. As it is mandatory to conduct a name search before registering the business name, a Request for Name Reservation form must also be submitted with the business name registration, which is the same as the form for a corporate name search. This business name registration is required within one month of commencing business in Manitoba.

The fee for a Manitoba business name registration is \$45.00. In addition, there is a \$30.00 fee for the business name search.

A Manitoba business name registration is valid for three years.

(c) **Charitable Fund-raising Registration**

Any persons that “canvass for, solicit, or collect money, goods, or financial assistance of any kind” or sells or provides, or offers to sell or provide, services or other thing of value on the direct or indirect representation that those items are being solicited for a charitable purpose must register pursuant to *The Charities Endorsement Act* (Manitoba).

The above requirement does not apply to “canvassing, soliciting, or collecting” that occurs among the members of an organization, or by a religious denomination for its own purposes, or by means of a lottery scheme licensed under *The Manitoba Lotteries Corporation Act* (Manitoba), by the Lieutenant Governor in Council or pursuant to an order in council.

Where a person hires a promotional agency to assist in its fund-raising activities on the direct or indirect representation that those items are being solicited for a charitable purpose as described above, that person must comply with prescribed requirements of the Act including disclosure of the terms of any contract or other arrangement negotiated with the promotional agency to appropriate authorities, and inclusion of certain requirements within the agreement, including the remuneration to be paid to the promotional agency either as a fixed sum or as a percentage of the net profit. In addition, the promotional agency must confirm in writing with the appropriate authority that, upon completion of the fund-raising, it will disclose a complete, audited financial statement.

This registration is effected by filing an Application for Authorization to Solicit Funds form with the Consumer and Corporate Affairs, Consumers’ Bureau.

There is no fee for a Manitoba charitable fund-raising registration.

6. Quebec

(a) Extra-provincial Registration

Extra-provincial corporations that carry on any activity in Quebec, including the operation of an enterprise, or possession of an immovable real right, must register pursuant to the *An Act Respecting the Legal Publicity of Sole Proprietorships, Partnerships and Legal Persons* (Quebec).

This registration is effected by filing a Declaration of Registration Legal Person form with the Inspector General of Financial Institutions of Quebec.

The extra-provincial registration is required no later than 60 days after the date on which registration is required in Quebec.

The fee for a Quebec extra-provincial registration is \$32.00.

(b) Business Name Registration

Corporations that use other names in carrying on an activity, in operating an enterprise or for the purposes of the possession of an immovable real right in Quebec must register a business name registration pursuant to the *An Act Respecting the Legal Publicity of Sole Proprietorships, Partnerships and Legal Persons* (Quebec). This is the same act that regulates extra-provincial registrations.

This registration is effected by filling in the section entitled “Other Names Used in Quebec” in the Declaration of Registration Legal Person form referred to in section a) above, which is the same form that is used in relation to effecting extra-provincial registrations. Although it is not mandatory to conduct a name search before registering the business name, it is recommended that corporations exercise due diligence by doing so.

There is no separate fee for the Quebec business name registration as it is already included in the \$32.00 fee paid in relation to the Quebec extra-provincial registration.

(c) Charitable Fund-raising Registration

Charities, whether or not incorporated, that solicit and receive any donations or income from the Province of Quebec must seek separate charitable status in Quebec pursuant to the *Taxation Act* (Quebec).

Upon submission of the Quebec charitable registration application, the Quebec Ministry of Revenue will assign the applicant charity the same BN/Registration Number as that assigned by CRA for charitable purposes. The Quebec charitable registration enables the charity to issue charitable donation receipts for the purposes of the Province of Quebec, using the same charitable donation receipts that the charity issues showing the CRA charitable registration number.

The Ministry of Revenue in the Province of Quebec also requires that a charity registered in that province file a separate information return referred to as a TP-985.22-V form, which must be filed by the charity within six months after the end of each financial period pursuant to the provisions of the *Taxation Act* (Quebec).

This registration is effected by filing the following documents with the Government of Quebec, Minister of Revenue:

- Application for Registration as a Charity or a Canadian Amateur Athletic Association;
- Certified copy of the incorporating documents;
- Statement of Activities;
- Copy of Statement of Assets and Liabilities;

- List of names, addresses and positions or titles for all directors and officers; and
- Copy of the Canada Revenue Agency's letter granting charitable registration.

There is no fee for a Quebec charitable fund-raising registration.

7. New Brunswick

(a) Extra-provincial Registration

Pursuant to the provisions of the *Business Corporations Act* (New Brunswick), an extra-provincial charitable corporation that carries on activities in New Brunswick may apply to be exempted from the registration requirements. Communications with Services New Brunswick, Corporate Affairs has confirmed that the application for the exemption is optional.

However, pursuant to the provisions of the *Business Corporations Act* (New Brunswick), an extra-provincial corporation that is not registered as such is incapable of commencing or maintaining any legal proceeding in New Brunswick in respect of any contract made in the course of carrying on activities in the province. Please note that this restriction does not apply to federally incorporated extra-provincial entities.

The fee to be exempted from the registration requirement is \$100.00.

The following documents and forms must be filed with Service New Brunswick, Corporate Affairs Branch in applying for the exemption:

- A letter indicating that the corporation does not carry on business for the purpose of gain and that it wishes to apply for an exemption from the extra-provincial registration requirement under the *Business Corporations Act* (New Brunswick);
- A copy of the incorporation documents, plus amendments if any (these do not need to be certified);
- Appointment of Attorney for Service (Form 25);

- Consent to Act as Attorney for Service (Form 25.1); and
- Additional Information Form: Exemption of Extra-Provincial Non-Profit Corporations.

(b) Business Name Registration

Non-share capital corporations may register their business names pursuant to the *Partnerships and Business Names-Registration Act* (New Brunswick). Although the Act primarily applies to persons carrying on business in common with a view to profit, the Act also makes provision for a person who carries on charitable activities in a name other than his own name to register that business name.

This registration is effected by filing a Certificate of Business Name form and an Additional Information Form: Business Name Registration. An application for exemption from the extra-provincial registration requirement is required before a business name may be registered. An Atlantic based NUANS name search report, not more than 90 days old, must also be obtained.

A business name registration is required within two months of using the business or operating name in New Brunswick.

The fee for a New Brunswick business name registration is \$110.00, of which \$10.00 is payable for publication of the business name in the Royal Gazette. The fees associated with the NUANS report is separate from the business name registration fee and will vary with the service provider procuring the NUANS report.

A New Brunswick business name registration is valid for five years.

(c) **Charitable Fund-raising Registration**

There is currently no New Brunswick legislation governing charitable fund-raising activities and requiring registration by extra-provincial entities.

8. Nova Scotia

(a) **Extra-provincial Registration**

There is no extra-provincial registration required in Nova Scotia for extra-provincial corporations without share capital. The *Corporations Registration Act* (Nova Scotia) applies only to corporations that have “gain for their purpose or object”. In addition, the *Societies Act* (Nova Scotia) only applies to societies incorporated in Nova Scotia. Communications with the office of the Registry of Joint Stock Companies have confirmed that there is currently no statutory regime under which extra-provincial corporations may seek registration in the Province of Nova Scotia.

(b) **Business Name Registration**

Corporations that operate under a name other than their corporate name must register their business names pursuant to the *Partnerships and Business Names Registration Act* (Nova Scotia).

In the Province of Nova Scotia, a business name registration may be obtained without the need for an extra-provincial registration.

This business name registration is effected by filing an Application for Registration of a Business Name, Sole Proprietorship or Partnership in Nova Scotia form with Service Nova Scotia and Municipal Relations, Registry of Joint Stock Companies. Extra-provincial non-share capital corporations will also have to file an Appointment of Recognized Agent. In

addition, it is mandatory to conduct a name search before registering the business name. As such, a Name Reservation Request form will also need to be submitted with the registration. Once the name has been approved, it will be reserved for 90 days, during which time the charity must submit the already mentioned Application for Registration of a Business Name.

The fee for a Nova Scotia business name registration is \$50.00. In addition, there is an extra fee for the business name search, depending on the type of search requested, which is one of the following:

- \$46.00 (including H.S.T.) for an Atlantic region search; or
- \$57.50 (including H.S.T.) for a federal search. If the business name starts with “Canada” or “Canadian”, a federal search must be requested.

A Nova Scotia business name registration is valid for one year.

(c) Charitable Fund-raising Registration

There is currently no Nova Scotia legislation governing charitable fund-raising activities and requiring registration by extra-provincial charities.

9. Prince Edward Island

(a) Extra-provincial Registration

Given the expansive wording of the Prince Edward Island legislation, extra-provincial corporations that carry on any activities in the province must register pursuant to the *Licensing Act* (Prince Edward Island). Pursuant to communications with the Prince Edward Island Consumer, Corporate and Insurance Division, activities initiated from outside of the province, including phone solicitations and mailings, will also require

registration as an extra-provincial corporation, unless the applicant is a federal corporation with its head office in the province.

The *Licensing Act* defines “carrying on business” as the transaction of any of the “ordinary business of a corporation”.

This registration is effected by filing an Application for License or Registration Certificate form with the Corporate Section of the Consumer, Corporate and Insurance Services.

The fee for a Prince Edward Island extra-provincial registration will vary, depending upon the nature of the business carried on. Generally, non-share corporations will be required to pay a minimum fee of \$200.00.

A Prince Edward Island extra-provincial registration is valid for one year.

(b) Business Name Registration

Non-share capital corporations may register their business names pursuant to the *Partnership Act* (Prince Edward Island). Although the *Partnership Act* (Prince Edward Island) applies to persons carrying on a business in common with a view of profit, non-profit organizations may also register under this Act. However, an extra-provincial registration is required before a business name registration may be obtained.

This registration is effected by filing a Declaration for Registration of a Business Name form. A mandatory name search must be enclosed with the business name registration. A computerized name search is available from the Consumer, Corporate & Insurance Division in Prince Edward Island.

The fee for a Prince Edward Island business name registration is \$60.00. In addition, there is a \$40.00 fee for the business name search.

(c) Charitable Fund-raising Registration

The *Charities Act* (Prince Edward Island) does not apply to an organization or foundation that is a registered charity under the *Income Tax Act* (Canada), nor to a church seeking financial support from among its members for religious purposes or objects connected with the church.

Aside from the two exceptions listed above, all other charities that directly or indirectly solicit or make any appeal to the public for donations or attempt to make any collection for any charity or charitable fund in the Province of Prince Edward Island must register pursuant to the *Charities Act* (Prince Edward Island). Failure to do so constitutes an offence under the Act.

This registration can be effected by filing the Application for Registration of a Charity form with the Consumer, Corporate and Insurance Division, Office of the Attorney General.

There is no fee for a charitable fund-raising registration in Prince Edward Island.

10. Newfoundland

(a) Extra-provincial Registration

Given the expansive wording of the legislation, extra-provincial companies that carry on activities in Newfoundland which involve having a physical presence in the province must register pursuant to the *Corporations Act* (Newfoundland). This approach has been

confirmed during communications with the Department of Government Services and Lands.

The *Corporations Act* (Newfoundland) defines “undertaking” as being a “business or activity carried on by a domestic company or an extra-provincial company”. The Act does not define “company”.

For the purposes of registration as an extra-provincial corporation, the *Corporations Act* (Newfoundland) indicates that an extra-provincial company is carrying on an undertaking in Newfoundland where:

- it holds title to land in the province or has an interest otherwise than by way of security in land;
- it maintains an office, warehouse or place of business in the province; or
- in another manner it carries on an undertaking in the province.

This registration is effected by filing the following documents with the Department of Government Services and Lands, Commercial Registrations Division:

- Statement for Registration – Extra Provincial Company (Form 24);
- Request for approval of the corporate name;
- Statutory Declaration (Form 25)(the corporate officers who executed the Statement for Registration must also swear the Statutory Declaration);
- Power of Attorney (Form 26); and
- Copy of constating documents (Articles and Certificate of Incorporation and by-laws, if any).

The fee for a Newfoundland extra-provincial registration is \$250.00. In addition, there is a \$10.00 fee for each direct request to the Registrar to conduct a corporate name search.

(b) Business Name Registration

There is no requirement for a business name registration in the Province of Newfoundland, which does not maintain any type of business name registry..

(c) Charitable Fund-raising Registration

There is currently no Newfoundland legislation governing charitable fund-raising activities and requiring registration by extra-provincial charitable entities.

11. Yukon Territory

(a) Extra-territorial Registration

Extra-provincial corporations that carry on activities which involve having a physical presence in the territory, such as a resident agent, warehouse, office or place of business in Yukon, must register pursuant to the *Business Corporations Act* (Yukon). This approach has been confirmed during communications with the Yukon Registrar of Corporations.

The *Business Corporations Act* (Yukon) defines “business” as being the lawful objects and purposes for which an extra-territorial corporation is established. The term “extra-territorial” used by the Yukon has the same meaning as the term “extra-provincial” used in other provinces.

This registration is effected by filing the following documents with the Department of Community Services, Corporate Affairs, which are not available online and must be requested by fax:

- Statement of Registration (Form 11-01);

- Notice of Attorney for Service (Form 11-02);
- Notice of Directors and Officers (Form 1-03);
- Certified true copies of the corporation's original incorporating documents and any amendments thereto, certified by a director, officer of the corporation or a notary public; and
- Certificate of Good Standing from the home jurisdiction.

The extra-territorial registration is required within 30 days after the corporation commences carrying on business in the Yukon.

The fee for a Yukon extra-territorial registration is \$320.00, of which \$20.00 is in payment for the Yukon Gazette Notice Publication fee.

(b) Business Name Registration

Non-share capital corporations may register their business names pursuant to the *Partnership and Business Names Act* (Yukon). Although the *Partnership and Business Names Act* (Yukon) defines "business" as including every trade, occupation, profession, service or venture carried on with a view to profit, non-profit organizations may also register under this Act. However, an extra-provincial registration is required before a business name registration may be completed.

This registration is effected by filing a Declaration of Business Name form. Although it is not mandatory to conduct a name search before registering the business name, it is recommended that charities exercise due diligence by doing so in advance of filing the Declaration in order to confirm the availability of the proposed business name in the Territory of Yukon.

The fee for a Yukon business name registration is \$25.00.

(c) **Charitable Fund-raising Registration**

There is currently no Yukon legislation governing charitable fund-raising activities and requiring registration by extra-territorial charitable entities.

12. Northwest Territories

(a) **Extra-territorial Registration**

Given the expansive wording of the legislation, extra-territorial corporations that carry on activities in the territory must register pursuant to the *Business Corporations Act* (Northwest Territories). Further clarification from the Northwest Territories' Department of Justice, Legal Registries office regarding the type of activities that would constitute a "business" was not available.

The *Business Corporations Act* (Northwest Territories) does not define "business" but indicates that an extra-territorial corporation is considered to be carrying on business in the Northwest Territories if:

- its name, or any name under which it carries on business or operations, is listed in a telephone directory for any part of the Northwest Territories;
- its name, or any name under which it carries on business or operations, appears or is announced in any advertisement in which an address in the Northwest Territories is given for the extra-territorial corporation;
- it has a resident agent or representative or a warehouse, office or place of business or operations in the Northwest Territories;
- it solicits business in the Northwest Territories;
- it is the owner of any estate or interest in land in the Northwest Territories;
- it is licensed or registered or required to be licensed or registered under any Act of the Northwest Territories entitling it to do business or carry on operations; or
- it otherwise carries on business in the Northwest Territories.

This extra-territorial registration is effected by filing the following documents with the Department of Justice, Registrar of Corporations:

- Request for Name Reservation form (for non-federally incorporated charities only);
- Statement of Registration Extra-Territorial Corporation (Form 12);
- Notice of Registered Office (Form 21);
- Certified true copies of the charter of the corporation, including any amendments; and
- Certificate of Status or good standing from the incorporating jurisdiction, not more than 30 days old.

The extra-territorial registration is required within 30 days after the corporation commences business in the Northwest Territories.

The fee for a Northwest Territories extra-territorial registration for a corporation that does not carry on business for gain is \$100.00. In addition, there is a separate \$25.00 fee for the corporate name search.

(b) Business Name Registration

Corporations carrying on business and using a name or designation other than their own name must register pursuant to the *Partnerships Act* (Northwest Territories). The *Partnerships Act* (Northwest Territories) defines “business” as including every trade, occupation or profession. However, an extra-provincial registration is required before a business name registration may be completed.

This registration is effected by filing a Declaration of Use of a Business Name (Form 2). Although it is not mandatory to conduct a name search before registering the business name, it is highly recommended as the Corporate Registries in the Northwest Territories does not conduct searches to see if the same or a similar name is being used by another person or company.

The business name registration is required within 60 days after the business name is first used.

The fee for a Northwest Territories business name registration is \$50.00.

(c) Charitable Fund-raising Registration

There is currently no Northwest Territories legislation governing charitable fund-raising activities and requiring registration by extra-territorial charitable entities.

13. Nunavut

(a) Extra-territorial Registration

Given the expansive wording of the Nunavut legislation, it is recommended that extra-territorial corporations that carry on any activities in the territory, including mailings and door-to-door solicitations, register pursuant to the *Business Corporations Act* (Nunavut).

This approach has been confirmed during communications with the Nunavut Department of Justice, Legal Registries office.

The filing requirements for Nunavut are the same as those of the Northwest Territories.

(b) Business Name Registration

Corporations that wish to use a name or designation other than their own name to carry on business in Nunavut must register pursuant to the *Partnerships Act* (Nunavut). The filing requirements for Nunavut are the same as those for the Northwest Territories. Further to communications with the Nunavut Department of Justice, Legal Registries office, an extra-provincial registration is not required before a business name registration may be effected.

(c) **Charitable Fund-raising Registration**

There is currently no Nunavut legislation governing charitable fund-raising activities and requiring registration by extra-territorial charitable entities.

C. CONCLUSION

Given the diverse nature of the corporate and fund-raising registration requirements in each province, charities carrying on activities across Canada are recommended to carefully review the applicable requirements in each province in order to ensure compliance with the same.

Once the initial registration requirements have been met, charities will need to continue to meet its ongoing corporate and fund-raising obligations by continuing to meet applicable annual filing requirements in each of the provinces, updating information with local registries, as necessary, as well as adhering to obligations imposed by the charity's home jurisdiction and as required by CRA.

To assist charities in maintaining their compliance, a chart of the relevant legislation and applicable registrations have been attached as Appendix 1 to this paper.

APPENDIX 1

ONTARIO

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	Must register pursuant to the <i>Corporations Information Act</i> .	Must register pursuant to the <i>Business Names Act</i> . Valid for 5 years.	Must register pursuant to the <i>Charities Accounting Act</i> .
REQUIRED FILINGS	Must file with the Ministry of Consumer and Business Services, Companies and Personal Property Security Branch: <ul style="list-style-type: none"> • Initial Return 	Must file with the Ministry of Consumer and Business Services, Companies and Personal Property Security Branch: <ul style="list-style-type: none"> • Registration under the <i>Business Names Act</i> 	Must write to the Ministry of the Attorney General, Office of the Public Guardian and Trustee: <ul style="list-style-type: none"> • Copy of the Letters Patent • Street and mailing addresses of the charity • Names and street and mailing addresses of directors and officers • All legal and popular or common names or acronyms • Registration and business identification numbers assigned by CRA
DEADLINE	Extra-provincial registration required within 60 days after the corporation begins to carry on business in Ontario.	N/A	N/A
FEEES	No fee.	\$60.00 online, together with the accompanying fee required by the online registration company or \$80.00 by mail.	No fee.

BRITISH COLUMBIA

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	May register pursuant to the <i>Society Act</i> .	May register pursuant to the <i>Partnership Act</i> .	N/A
REQUIRED FILINGS	May file with the Ministry of Finance, Corporate and Personal Property Registries: <ul style="list-style-type: none"> • Name Approval Request • Statement on Registration Extra-provincial Society • Certified copies of incorporation documents • Certificate of Good Standing • Certified copy of by-laws 	May file with the Ministry of Finance, Corporate and Personal Property Registries: <ul style="list-style-type: none"> • Name Approval Request • Statement of Registration of General Partnership or Sole Proprietorship 	N/A
DEADLINE	N/A	N/A	N/A
FEES	\$100.00 for registration. \$30.00 for corporate name search.	\$40.00 for registration. \$30.00 for business name search.	N/A

ALBERTA

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	Must register pursuant to the <i>Business Corporations Act</i> .	May register pursuant to the <i>Partnership Act</i> .	Must register pursuant to the <i>Charitable Fund-raising Act</i> . Valid for 1 year.
REQUIRED FILINGS	Must file with an authorized service provider: <ul style="list-style-type: none"> • Original Alberta Search Report from NUANS (for non-federally incorporated charities only) • Statement of Registration • Notice of Attorney for Service • Notice of English/French Name Equivalency • Certified copies of the letters patent or charter documents. 	May file with an authorized service provider: <ul style="list-style-type: none"> • Declaration of Trade Name 	Must file with an authorized service provider: <ul style="list-style-type: none"> • Application for Charitable Organizations
DEADLINE	Extra-provincial registration is required within 30 days after the commencement of business activities in Alberta.	Within 6 months after first using the business name.	In the specific case where a charity raises more than \$25,000 during or after a campaign, or uses services provided by a “fund-raising business”, must register within 45 days.
FEEES	Ranges from \$185.60 to \$250.00 (includes \$100.00 government filing fee.) NUANS costs \$42.50 to \$43.00.	Ranges from \$35.00 to \$50.00 (includes \$10.00 government filing fee.)	Ranges from \$80.00 to \$81.40 (includes \$60.00 government filing fee.)

SASKATCHEWAN

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	Must register pursuant to the <i>Non-profit Corporations Act</i> , where the corporation has a physical presence in the province in accordance with the Non-profit Kit.	May register pursuant to the <i>Business Name Registration Act</i> . Valid for 3 years.	N/A
REQUIRED FILINGS	Must file with Saskatchewan Justice, Corporations Branch: <ul style="list-style-type: none"> • Request for Name Search (for non-federally incorporated charities only) • Application for Registration • Power of Attorney • Verified Articles of Incorporation • Original Certificate of Status 	May file with Saskatchewan Justice, Corporations Branch: <ul style="list-style-type: none"> • Business Name Registration • Request for Name Search and Name Reservation 	N/A
DEADLINE	N/A	N/A	N/A
FEES	\$110.00 for registration. \$20.00 for corporate name search.	\$60.00 for registration. \$60.00 for Canada-Wide or \$50.00 for Saskatchewan business name search.	N/A

MANITOBA

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	Recommended to register pursuant to the <i>Corporations Act</i> .	May register pursuant to the <i>Business Names Registration Act</i> . Valid for 3 years.	Must register pursuant to the <i>Charities Endorsement Act</i> .
REQUIRED FILINGS	Must file with Consumer and Corporate Affairs, Companies Office: <ul style="list-style-type: none"> • Request for Name Reservation • Application for Registration • Request for Service • Power of Attorney • Certificate of Status • Copies of the incorporating documents 	May file with Consumer and Corporate Affairs, Companies Office: <ul style="list-style-type: none"> • Request for Name Reservation • Registration of a Business Name 	Must file with Consumer and Corporate Affairs, Consumers' Bureau: <ul style="list-style-type: none"> • Application for Authorization to Solicit Funds
DEADLINE	Extra-provincial registration is required within 30 days after the commencement of business or an undertaking in Manitoba.	Business name registration is required within 1 month of commencing business in Manitoba.	N/A
FEEES	\$70.00 for registration. \$30.00 for corporate name search.	\$45.00 for registration. \$30.00 for business name search.	No fee.

QUEBEC

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	Must register pursuant to the <i>Act Respecting the Legal Publicity of Sole Proprietorships, Partnerships and Legal Persons</i> .	Must register pursuant to the <i>Act Respecting the Legal Publicity of Sole Proprietorships, Partnerships and Legal Persons</i> .	Must register pursuant to the <i>Taxation Act</i> .
REQUIRED FILINGS	Must file with the Inspector General of Financial Institutions: <ul style="list-style-type: none"> • Declaration of Registration Legal Person 	Must file with the Inspector General of Financial Institutions: <ul style="list-style-type: none"> • Declaration of Registration Legal Person (fill out the section regarding “Other Names Used in Quebec”) 	Must file with the Government of Quebec, Minister of Revenue: <ul style="list-style-type: none"> • Application for Registration • Certified copy of the incorporating document • Statement of Activities • Copy of Statement of Assets and Liabilities • List of names, addresses and positions or titles for all directors and officers • Copy of the letter from CRA granting charitable status.
DEADLINE	The extra-provincial registration is required no later than 60 days after the date on which registration is required in Quebec.	N/A	N/A
FEEES	\$32.00 for registration only.	N/A	No fee.

NEW BRUNSWICK

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	May apply for exemption from mandatory registration pursuant to the <i>Business Corporations Act</i> .	May register pursuant to the <i>Partnerships and Business Names Registration Act</i> . Valid for 5 years.	N/A
REQUIRED FILINGS	May apply for exemption with Service New Brunswick, Corporate Affairs: <ul style="list-style-type: none"> • Letter that charity does not carry on business for gain • Copy of the incorporating documents and amendments • Appointment of Attorney • Consent to Act as Attorney • Additional Information Form: Exemption of Extra-Provincial Non-Profit Corporations 	May file with Service New Brunswick, Corporate Affairs: <ul style="list-style-type: none"> • Atlantic based NUANS report • Certificate of Business Name • Additional Information Form: Business Name Registration 	N/A
DEADLINE	An application for exemption is required within 30 days of carrying on activities in New Brunswick.	Business name registration is required within 2 months of using the business name in New Brunswick.	N/A
FEEES	\$100.00 for exemption from registration.	\$110.00 for registration. Separate fee for business name search which varies with the service provider.	N/A

NOVA SCOTIA

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	N/A	<p>Must register pursuant to the <i>Partnerships and Business Names Registration Act</i>.</p> <p>Valid for 1 year.</p>	N/A
REQUIRED FILINGS	N/A	<p>Must file with Service Nova Scotia and Municipal Relations, Registry of Joint Stock Companies:</p> <ul style="list-style-type: none"> • Name Reservation Request • Application for Registration of a Business Name • Appointment of Recognized Agent 	N/A
DEADLINE	N/A	N/A	N/A
FEES	N/A	<p>\$50.00 for registration.</p> <p>\$46.00 for Atlantic region business name search or \$57.50 for Federal business name search.</p>	N/A

PRINCE EDWARD ISLAND

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	Must register pursuant to the <i>Licensing Act</i> . Valid for 1 year.	May register pursuant to the <i>Partnership Act</i> . Valid for 3 years.	Must register pursuant to the <i>Charities Act</i> , unless meet two narrow exemptions.
REQUIRED FILINGS	Must file with the Corporate Section of Consumer, Corporate and Insurance Services: • Application for License or Registration Certificate	May file with the Consumer, Corporate & Insurance Division of the Office of the Attorney General: • Declaration for Registration of a Business Name	Must file with the Office of the Attorney General, Department of Community Affairs: • Application for Registration of a Charity
DEADLINE	N/A	N/A	N/A
FEES	Most corporations pay the minimum fee of \$200.00.	\$60.00 for registration. \$40.00 for business name search.	No fee.

NEWFOUNDLAND

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	Must register pursuant to the <i>Corporations Act</i> .	N/A	N/A
REQUIRED FILINGS	<p>Must file with the Department of Government Services and Lands, Commercial Registrations Division:</p> <ul style="list-style-type: none"> • Name approval • Statement for Registration – Extra Provincial Company • Statutory Declaration • Power of Attorney • Copy of the constating instruments of the company 	N/A	N/A
DEADLINE	N/A	N/A	N/A
FEES	<p>\$250.00 for registration.</p> <p>\$10.00 for each direct request to the Registrar for a corporate name search.</p>	N/A	N/A

YUKON TERRITORY

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	Must register pursuant to the <i>Business Corporations Act</i> where the corporation has a physical presence in the territory.	May register pursuant to the <i>Partnership and Business Names Act</i> . Valid for 3 years.	N/A
REQUIRED FILINGS	Must file with the Department of Community Services, Corporate Affairs: <ul style="list-style-type: none"> • Statement of Registration • Notice of Attorney for Service • Notice of Directors and Officers • Certified copies of original incorporating documents and amendments • Certificate of Good Standing 	May file with the Department of Community Services, Corporate Affairs: <ul style="list-style-type: none"> • Declaration of Business Name 	N/A
DEADLINE	The extra-territorial registration is required within 30 days after the corporation commences carrying on business in the Yukon.	The business name registration is required within 2 months after the corporation commences using the business name in the Yukon.	N/A
FEES	\$320.00 for registration only.	\$25.00 for registration only.	N/A
EXPIRY	N/A	N/A	N/A

NORTHWEST TERRITORIES & NUNAVUT

	EXTRA-PROVINCIAL REGISTRATION	BUSINESS NAME REGISTRATION	CHARITABLE FUND-RAISING REGISTRATION
REGISTRATION	Must register pursuant to the <i>Business Corporations Act</i> of the respective territory.	Must register pursuant to the <i>Partnerships Act</i> of the respective territory.	N/A
REQUIRED FILINGS	<p>Must file with the respective Department of Justice, Registrar of Corporations:</p> <ul style="list-style-type: none"> • Request for Name Reservation • Statement of Registration Extra-Territorial Corporation • Notice of Registered Office • Certified copies of the corporation's charter and amendments • Certificate of Status 	<p>Must file with the respective Department of Justice, Corporate Registries:</p> <ul style="list-style-type: none"> • Declaration of Use of a Business Name 	N/A
DEADLINE	The extra-territorial registration is required within 30 days after the corporation commences business in the territory.	The business name registration is required within 60 days after the business name is first used.	N/A
FEES	<p>\$100.00 for registration.</p> <p>\$25.00 for corporate name search.</p>	\$50.00 for registration only.	N/A
EXPIRY	N/A	N/A	N/A