

# DRAFT

## Notice – Business Corporations Act – Filing Notice Concerning Winding Up

Effective Date: This Notice is to be effective on the day that subsection 40 (1) of Schedule 6 to the Cutting Unnecessary Red Tape Act, 2017 comes into force.

1. How to File a Notice Concerning Winding Up Online
2. Required Documents and Information
3. Documents Issued by the Ministry
4. General Information
5. File a Notice Concerning Winding Up by Mail
6. Related Legislation

---

A corporation under the Business Corporations Act (BCA) being wound up voluntarily or by order of the court must file complete and file a Notice Concerning Winding Up. The processes involved are different for each. The processes involved are different for each. Sections 193 to 205 of the apply to corporations being wound up voluntarily. Sections 207 to 218 apply to corporations being wound up by order of the court. Sections 220 to 236 apply to corporations being wound up voluntarily or by order of the court. Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

### 1. How to File a Notice Concerning Winding Up Online

You can file a Notice Concerning Winding Up online if you received a company key giving you authority over the corporation (see Notice – Company Key). You can file directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website [www.ontario.ca/businessregistry](http://www.ontario.ca/businessregistry).

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents such as Nuans reports are filed before they expire. ServiceOntario has no access to your drafts until the application is filed.

### 2. Required Documents and Information

#### Voluntary Winding Up

To prepare for filing a Notice Concerning Winding Up under subsection 193 (4) (Notice of Special Resolution) or subsection 205 (2) (Liquidator's Notice of Holding a Meeting) of the BCA, have the following documents and information ready (uploads cannot exceed 5MB per file):

# DRAFT

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on public record)
  - Contact information: name, email address
3. **Liquidator's full name and address for service, or if the liquidator is a corporation, its corporate name, OCN and the name and position of the person acting on behalf of the corporation**
4. **Date of Appointment of Liquidator**
5. **A Notice of Special Resolution under subsection 193 (4) also requires:**
  - **Date of the resolution** The date that the special resolution was passed/consented to by the shareholders to require the corporation to be wound up voluntarily
6. **Liquidator's Notice of Holding a Meeting under subsection 205 (2) also requires:**
  - **Date of shareholders' meeting** The date the meeting of the shareholders of the corporation was held pursuant to subsection 205 (1). Under subsection 205 (2), the liquidator must file this notice with the Ministry within 10 days after the meeting is held
7. **A valid credit or debit card ready to pay the filing fee**

Note: Under subsection 205 (3) of the BCA, the corporation will be dissolved on the expiration of three months after the date of the filing of the notice under subsection 205 (2), unless a court makes an order under subsection 205 (4) deferring the date. Under subsection 205 (6), a certified copy of the order or a notarial copy of the certified copy, must be filed with the Ministry within ten days after the order was made. If a court order is made under subsection 205 (4) to defer the date of dissolution, or a court order is made dissolving the corporation under subsection 205 (5), file the court order in accordance with the requirements set out below – Court-Ordered Winding Up, Notice of Court Order.

## **Important – Additional Required Documents and Information**

During the transaction, you will be prompted to print or save a PDF copy of the Notice to have it signed by the required person(s) (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the Notice, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

## **Court-Ordered Winding Up**

To prepare for filing a Notice Concerning Winding Up under subsection 210 (4) (Notice of Liquidator's Appointment), or subsections 205 (6) or 218 (2) (Notice of Court Order)

# DRAFT

of the BCA, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on public record)
  - Contact information: name, email address
3. **Notice of Liquidator's Appointment under subsection 210 (4) also requires:**
  - **Liquidator's full name and address for service, or if the liquidator is a corporation, its corporate name, OCN and the name and position of the person acting on behalf of the corporation** The Liquidator must file this Notice with the Ministry immediately after being appointed
  - **Date of appointment of the Liquidator by the court**
4. **Notice of Court Order under subsection 205 (6) or 218 (2) also requires:**
  - **Date of dissolution**, as ordered by the court under subsection 205 (4), 205 (5) or 218 (1)
  - **Certified copy of the court order** (or a notarial copy of the certified copy) This must be filed within 10 days after the order was made
5. **A valid credit or debit card ready to pay the filing fee**

Note: If a court order must be filed as part of a voluntary winding-up under subsection 205 (4) of the BCA to defer the date of dissolution, or a court order is made dissolving the corporation under subsection 205 (5), file the court order as set out above – Court-Ordered Winding Up, Notice of Court Order.

## **Important – Additional Required Documents and Information**

During the transaction, you will be prompted to print or save a PDF copy of the Notice to have it signed by the required person(s) (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements).

Note: The corporation must keep a properly executed version of the Notice, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

## **3. Documents Issued by the Ministry**

**When the filings are completed, you will receive the following documents by email:**

1. Filing information

# DRAFT

2. Payment receipt
3. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified.

Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file by mail, see below – File a Notice Concerning Winding Up by Mail.

## 4. General information

### Signature Requirements

Notices must be signed by an officer or director of the corporation if filed under subsection 193 (4) of the BCA. Notices must be signed by the liquidator if filed under subsection 205 (2) or 210 (4). Set out the name and position of the signatory (see Notice – Filing Methods and Requirements).

A filing of a certified copy of a court order or a notarial copy of the certified copy under subsections 205 (6) or 218 (2) does not require a signature.

### Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

### Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at [www.lsrso.info](http://www.lsrso.info). If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at [www.lawsocietyreferralservice.ca](http://www.lawsocietyreferralservice.ca). Please refer to the BCA for details governing business corporations in Ontario. The BCA is available at [www.ontario.ca/laws](http://www.ontario.ca/laws).

### Publishing Notices

Corporations are no longer required to publish notices in the Ontario Gazette. The Director may publish this Notice under subsection 276 (4) of the BCA.

## 5. File a Notice Concerning Winding Up by Mail

To file a Notice Concerning Winding Up by mail, go online and download the required [BCA Notice Concerning Winding Up – From Number ON00052](#). You will be required to provide the email addresses noted below.

You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment.

### Voluntary Winding Up

To file a Notice Concerning Winding Up under subsection 193 (4) (Notice of Special Resolution) or subsection 205 (2) (Liquidator's Notice of Holding a Meeting) of the BCA, you will need:

1. **Notice Concerning Winding Up** One set in approved form (see above link), signed by the required person(s) (see above – Signature Requirements). Original signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative Information** (not shown on public record)
  - Contact information: name, email address, telephone number
  - An official email address for the corporation
5. **Liquidator's full name and address for service, or if the liquidator is a corporation, its corporate name, OCN and the name and position of the person acting on behalf of the corporation**
6. **Date of appointment of Liquidator**
7. **Notice of Special Resolution under subsection 193 (4) also requires:**
  - **Date of the resolution** The date that the special resolution was passed/consented to by the shareholders to require the corporation to be wound up voluntarily. The corporation must file this notice within 10 days' after the resolution has been passed
8. **Liquidator's Notice of Holding a Meeting under subsection 205 (2) (also requires:**
  - **Date of shareholders' meeting** The date the meeting of the shareholders of the corporation was held pursuant to subsection 205 (1). The liquidator must file this notice within 10 days after the meeting is held
9. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution

Note: Under subsection 205 (3) of the BCA, the corporation will be dissolved on the expiration of three months after the date of the filing of the notice under subsection 205 (2), unless a court makes an order under subsection 205 (4) deferring the date. Under

# DRAFT

subsection 205 (6), a certified copy of the order or a notarial copy of the certified copy, must be filed with the Ministry within ten days after the order was made. If a court order is made under subsection 205 (4) to defer the date of dissolution, or a court order is made dissolving the corporation under subsection 205 (5), file the court order in accordance with the requirements set out below – Court-Ordered Winding Up, Notice of Court Order.

## Important – Additional Required Documents and Information

Note: The corporation must keep a properly executed version of the Notice, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

## Court-Ordered Winding Up

To file a Notice Concerning Winding Up under subsection 210 (4) (Notice of Liquidator's Appointment), or subsections 205 (6) or 218 (2) (Notice of Court Order) of the BCA, you will need:

1. **Notice Concerning Winding Up** One set in approved form (see above link), signed by the required person(s) (see above – Signature Requirements). Original signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative Information** (not shown on public record)
  - Contact information: name, email address, telephone number
  - An official email address for the corporation
5. **Notice of Liquidator's Appointment under subsection 210 (4) also requires:**
  - **Liquidator's full name and address for service, or if the liquidator is a corporation, its corporate name, OCN and the name and position of the person acting on behalf of the corporation** The Liquidator must file this Notice immediately after being appointed
  - **Date of appointment of Liquidator by the court** The Liquidator must file this Notice immediately after being appointed
6. **Notice of Court Order under subsection 205 (6) or 218 (2) also requires:**
  - **Date of dissolution**, as ordered by the court under subsection 205 (4), 205 (5) or 218 (1)
  - **Certified copy of the court order** (or notarial copy of the certified copy) This must be filed within 10 days after the order was made

## DRAFT

7. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution

Note: If a court order must be filed as part of a voluntary winding-up under subsection 205 (4) of the BCA to defer the date of dissolution, or a court order is made dissolving the corporation under subsection 205 (5), file the court order as set out above – Court-Ordered Winding Up, Notice of Court Order.

### **Important – Additional Required Documents and Information**

Note: The corporation must keep a properly executed version of the Notice, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

### **Mailing Address**

Ministry of Government and Consumer Services  
Central Production and Verification Services Branch  
393 University Avenue, Suite 200  
Toronto, Ontario M5G 2M2

When the filings are complete, you will receive a record of the information filed by email (see above – Documents Issued by the Ministry).

### **Returned Applications**

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing the application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the BCA and regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

DRAFT

## **6. Related Legislation**

Business Corporations Act

Note: This Notice is to be subject to change or revocation by further Notice. This Notice is to be made pursuant to the BCA and regulations. Requirements of the Director are to be established pursuant to sections 271.2 and 272.2 of the BCA.