

DRAFT

Notice – Corporations Information Act – Filing an Initial Return and Notice of Change – Extra-Provincial Corporations

Effective Date: This Notice is to be effective on the day that section 85 of Schedule 6 to the Cutting Unnecessary Red Tape Act, 2017 comes into force.

1. How to File an Initial Return or Notice of Change Online
2. Required Documents and Information
3. General Information
4. File an Initial Return or Notice of Change by Mail
5. Related Legislation

Extra-provincial corporations must file an Initial Return under the Corporations Information Act (CIA) setting out the prescribed information within 60 days after the date the corporation begins to carry on business in Ontario (section 3 of the CIA). After an Initial Return has been filed, the corporations must file a Notice of Change for any change in the information previously filed within 15 days after the change takes place (section 4 of the CIA). In some cases, filings must be made immediately (see below – General Information). Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

CIA filing requirements apply to all corporations with or without share capital wherever or however incorporated and includes an extra-provincial corporation, unless exempted under section 11 of the General Regulation under the CIA (e.g. corporations subject to the Bank Act (Canada) and municipalities under the Municipal Affairs Act).

Prior to filing an Initial Return, business corporations incorporated or continued under the laws of a jurisdiction outside Canada (foreign corporations) must first obtain an Extra-Provincial Licence under the Extra-Provincial Corporations Act (EPCA) to carry on business in Ontario. They must also appoint an agent for service in the approved form. For more information, see [Notice – EPCA – Extra-Provincial Corporations Licences and Filings](#). Note that extra-provincial corporations that do not require a licence remain subject to other provisions of the EPCA and regulations.

This Notice applies to filings by extra-provincial corporations. For information on Initial Return and Notice of Change filings by Ontario corporations, see [Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations](#).

1. How to File an Initial Return or Notice of Change Online

You can file an Initial Return or Notice of Change online if you received a company key giving you authority over the corporation (see Notice – Company Key). You can file

DRAFT

directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry.

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file the Initial Return or Notice of Change electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing. ServiceOntario has no access to your drafts until the Initial Return or Notice of Change is filed.

2. Required Documents and Information

Initial Return

To prepare for filing an Initial Return, have the following documents and information ready (uploads cannot exceed 5MB):

1. **Corporate name and Ontario Corporation Number (OCN)**, if previously assigned
2. **Administrative information** (not shown on the public record)
 - Contact information: name, email address
 - An official email address for the corporation
 - A NAICS business activity code (see below – NAICS Code)
3. **The date of the corporation's incorporation or amalgamation**, whichever is the most recent
4. **Name of the jurisdiction in which the corporation was incorporated, continued or amalgamated**, whichever is the most recent
5. **Address of the corporation's head or registered office**
6. **Indication as to whether the corporation is a corporation with or without share capital**
7. **Date on which the corporation commenced activities in Ontario, and, where applicable, the date on which it ceased activities in Ontario**
8. **Name and address for service of the corporation's chief officer or manager in Ontario**, if any
9. **Address of the corporation's principal place of business in Ontario**, if any
10. **Only if the corporation is a domestic extra-provincial corporation or a foreign not-for-profit corporation:**
 - **A copy of the corporation's most recent articles** (not shown on the public record), e.g. incorporation/amalgamation/ amendment or other constating documents, containing the correct name and incorporation/amalgamation date, and the names of the amalgamating corporations (if any), filed with the governing jurisdiction. If an amendment has been filed to change the corporate name, the first and second pages of the articles of amendment showing both the former and amended corporate names must be included. Be ready to upload a PDF copy

DRAFT

11. **Only if the corporation is a foreign business corporation required under the EPCA to have an agent for service in Ontario:**
 - **The name and address in Ontario of its agent**, and the OCN of the agent, if the agent is a corporation
 - **Copy of revised Appointment of Agent for Service in the approved form**, only required if the name, address or any other particular set out in the appointment of an agent changes or if an agent is substituted
12. **Name and address for service of the officer, director or other authorized individual verifying the information in accordance with subsection 5 (1) of the CIA** (see below – Verification)

Note: 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.

Notice of Change

To prepare for filing a Notice of Change, have the following information ready:

1. **Corporate name and OCN**
2. **Administrative information** (not shown on the public record)
 - Contact information: name, email address
3. **Any changes to the information set out in the return or notice that the corporation most recently filed under the CIA**
4. **Only required if the corporation is a foreign business corporation with a licence endorsed under the EPCA:**
 - **Copy of revised Appointment of Agent for Service in the approved form**, only required if the name, address or any other particular set out in the appointment of an agent changes or if an agent is substituted
5. **Name and address for service of officer, director or other authorized individual verifying the information in accordance with subsection 5 (1) of the CIA** (see below – Verification)

Note: 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.

3. General Information

Initial Return

Every extra-provincial corporation, other than a corporation of a class exempted by the regulations, that begins to carry on business in Ontario shall file with the Minister an initial return setting out the prescribed information as of the date of filing. The Initial

DRAFT

Return must be filed within 60 days after the date the corporation begins to carry on business in Ontario. However, if the corporation is required to file a revised appointment of an agent for service under subsection 19 (3) of the EPCA, the Initial Return must be filed immediately after the name, address or any other particular set out in the appointment of agent changed or the agent was substituted (subsection 3 (4) of the CIA).

Notice of Change

Subject to subsections 4 (2.1), (3), (4) and (5) of the CIA, corporations must file a Notice of Change for every change in the information filed under the CIA, within 15 days after the day the change takes place (subsection 4 (1) of the CIA). However, the Notice of Change must be filed immediately after a change in the name, address or any other particular set out in the appointment of an agent required to be filed under subsection 19 (3) of the EPCA or after the agent was substituted (subsection 4 (2.1) of the CIA).

Effective Date

The effective date of filing for every return and notice received under the CIA shall be the date assigned by the computer system that the Ministry has established for filings (section 10 of the General Regulation under the CIA).

Verification

An Initial Return and Notice of Change must be verified by the certificate of an officer or director of the corporation, or by an individual who has been authorized by the directors of the corporation to verify the return or notice and who has knowledge of the affairs of the corporation (subsection 5 (1) of the CIA).

Changes to Administrative Information

The corporation's official email address and NAICS code (see below – NAICS Code) are not shown on the public record. This administrative information is collected under the Business Regulation Reform Act, 1994.

Corporations must notify the Ministry of any changes to its official email address or NAICS by using the Initial Return, Notice of Change or Annual Return filings where applicable (see [Notice – CIA – Filing an Annual Return](#)). However, changes to this administrative information are not considered an Initial Return, Notice of Change or Annual Return, as applicable, for the purposes of the CIA.

NAICS Code

The North American Industry Classification System (NAICS) code is a 2 to 6 digit number based on the main activity of your corporation or other entity. You must select the code that best describes the main activity of your corporation or other entity. For example, a code for a hair salon could be “812116 – unisex hair stylist shops”. This

DRAFT

information is collected for administrative purposes for corporations and may be shared with other government bodies for the purpose of administering their programs under the authority of the Business Regulation Reform Act, 1994; it does not appear on the public record. However, the NAICS code is also required by the regulations under the Business Names Act and Limited Partnerships Act, in which case the NAICS code does appear on the public record.

If you are filing online, you may type the word associated with your main activity and the electronic business registration system will provide a code that you may select to complete that field. To view a complete list of NAICS codes please visit Statistics Canada's website at: <https://www150.statcan.gc.ca/n1/en/catalogue/12-501-X>.

If you are filing by mail, please refer to the list of primary activities from NAICS (see above link) that best describes the primary activity and then enter your primary activity code in the paper form.

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.

Penalties

Sections 13 and 14 of the CIA provide penalties for contravening the CIA.

Subsection 18 (1) of the CIA provides that a corporation that is in default of a requirement under the CIA that has unpaid fines or penalties is not capable of maintaining a proceeding in a court in Ontario in respect of the business carried on by the corporation except with leave of the court.

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. 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.

Please refer to the CIA for details governing filing requirements for corporations in Ontario. The CIA is available at www.ontario.ca/laws.

DRAFT

4. File an Initial Return or Notice of Change by Mail

Initial Return

To file an Initial Return by mail, go online and download the [approved form](#). You will be required to provide the email addresses noted below.

It is recommended that you obtain a Profile Report or view the corporation's information online through your ServiceOntario account to review the information currently shown on the public record. For example, if an Initial Return is being filed to report that a director has ceased, the director information shown in the Notice of Change must match the director information on the public record or the form will be returned as deficient.

You must complete the approved form on a computer, print it and mail it to the Ministry at the address below. You will need:

1. **Completed approved form**
2. **Company key** giving you authority over the corporation, if previously assigned
3. **Corporate name and OCN**, if previously assigned
4. **Administrative Information (not shown on public record)**
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
 - A NAICS business activity code (see above – NAICS Code)
5. **The date of the corporation's incorporation or amalgamation**, whichever is the most recent
6. **Name of the jurisdiction in which the corporation was incorporated, continued or amalgamated**, whichever is the most recent
7. **Address of the corporation's head or registered office**
8. **Indication as to whether the corporation is a corporation with or without share capital**
9. **Date on which the corporation commenced activities in Ontario, and, where applicable, the date on which it ceased activities in Ontario**
10. **Name and address for service of the corporation's chief officer or manager in Ontario**, if any
11. **Address of the corporation's principal place of business in Ontario**, if any
12. **Only if the corporation is a domestic extra-provincial corporation or a foreign not-for-profit corporation:**
 - **A copy of the corporation's most recent articles** (not shown on the public record), e.g. incorporation/amalgamation/amendment or other constating documents, containing the correct name and incorporation/amalgamation date, and the names of the amalgamating corporations (if any), filed with the governing jurisdiction. If an amendment has been filed to change the corporate name, the first and second pages of the articles of amendment showing both the former and amended corporate names must be included

DRAFT

13. **Only if the corporation is a foreign business corporation required under the EPCA to have an agent for service in Ontario:**
 - **The name and address in Ontario of its agent**, and the OCN of the agent, if the agent is a corporation
 - **Copy of revised appointment of agent for service in the approved form**, only required if the name, address or any other particular set out in the appointment of an agent changes or if an agent is substituted
14. **Name and address of service of the officer, director or other authorized individual verifying the information in accordance with subsection 5 (1)**
(see above – Verification)

Notice of Change

To file a Notice of Change by mail, go online and download the [approved form](#). You will be required to provide the email addresses noted below.

It is recommended that you obtain a Profile Report or view the corporation's information online through your ServiceOntario account to review the information currently shown on the public record.

For example, if a Notice of Change is being filed to report that a director has ceased, the director information shown in the Notice of Change must match the director information on the public record or the form will be returned as deficient.

You must complete the approved form on a computer, print it and mail it to the Ministry at the address below. You will need:

1. **Completed approved form**
2. **Company key** giving you authority over the corporation
3. **Corporate name and OCN**
4. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **Any changes to the information set out in the return or notice that the corporation most recently filed under the CIA**
6. **Only required if the corporation is a foreign business corporation with a licence endorsed under the EPCA:**
 - **Copy of revised appointment of agent for service in the approved form**, only required if the name, address or any other particular set out in the appointment of an agent changes or where an agent is substituted
7. **Name and address for service of the officer, director or other authorized individual verifying the information in accordance with subsection 5 (1) of the CIA** (see above – Verification)

DRAFT

Mailing Address:

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

Returned Applications

If your application is handwritten, missing the company key (where required) or required 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, Ministry processing of the application will cease, and it will be returned 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, ensure that all data that may have been entered by Ministry staff based on the original paper application is accurate and meets the requirements of the Act and regulation(s). This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are processed by the Ministry in accordance with the requirements for filing under the CIA, the regulations and the Director's requirements.

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

5. Related Legislation

Corporations Information Act

Note: This Notice is to be subject to change or revocation by further Notice. This Notice is to be made pursuant to the CIA and regulations. Requirements of the Director are to be established pursuant to sections 21.3 and 21.4 of the CIA.