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Services Fees under the *Canada Business Corporations Act*, *Canada Not-for-profit Corporations Act* and the *Canada Cooperatives Act*

Issue

Fees for services under the *Canada Business Corporations Act* (CBCA) and the *Canada Cooperatives Act* (Coop Act) have not changed since 2001 and under the *Canada Not-for-profit Corporations Act* (NFP Act) since 2011. Some of the fees under all three statutes need to be better aligned with the cost of delivering the related services and better reflect the principles identified by Corporations Canada to achieve the government's objectives to achieve better and more efficient design and delivery of services and increase in the uptake of digital services. In addition, the Standing Joint Committee for the Scrutiny of Regulations (SCJSR) has identified concerns with the wording of certain fees and has recommended that the relevant fee schedules be clarified with respect to what the fee covers.

Background

The *Canada Business Corporations Act* (CBCA) provides the corporate governance framework for many small and medium sized enterprises as well as many of the largest corporations operating in Canada. The fees under the CBCA are prescribed in the *Canada Business Corporations Regulations, 2001* (CBCR) and were last changed in 2001.

The *Canada Not-for-profit Corporations Act* (NFP Act) provides the corporate governance framework for federal non-share capital corporations including small, local organizations as well as large, national organizations. The corporations under the NFP Act include, but are not limited to, non-profits and registered charities under the *Income Tax Act*. The fees administered by Corporations Canada under the NFP Act are prescribed in the *Canada Not-for-profit Corporations Regulations* (NFPR).

The *Canada Cooperatives Act* (Coop Act) provides a legislative framework for the incorporation of non-financial cooperatives at the federal level. It is modelled on federal acts governing the incorporation of business corporations and cooperatives in the financial sector and on best practices

adopted at the international level. The services and fees under the Coop Act are prescribed in the *Canada Cooperatives Regulations (CCR)*.

For the CBCA and the NFP Act, the 2001 and 2011 fees introduced lower fees for two services – incorporation and annual return filings – based on the method of filing: online or non-online.

Incorporation and annual return filings were the first services offered online. Currently, 11 out of 15 services are available online for business with 95% of applications submitted online. For not-for-profit corporations, 7 out of 15 services are available online with 88% of applications submitted online. Though lower in volume, the remaining services are being considered for online development. Coop Act services are not available for online filing since there are only 103 cooperatives governed by the Act.

Over the past decade, the digital economy has evolved dramatically. Stakeholders' expect effective services that are integrated, simple, timely and secure. Within that context, the Government of Canada's Policy on Service aims to achieve better service experience, increase the number and uptake of e-services and provide more efficient services.

Objectives

The service fees under the CBCA, NFP Act and Coop Act will be better aligned with the cost of delivering the services and with the other principles identified by Corporations Canada to achieve the government's objectives. These other principles are to:

- encourage the use of low-cost services delivery methods;
- promote compliance with the act; and
- support greater corporate transparency.

Description

Below is a summary of the proposed changes, followed by tables setting out the proposed fees and service standards for services provided under the CBCA, NFP Act and Coop Act.

Certificates

Service fees related to certificates issued under the CBCA, NFP Act and Coop Act would increase to \$250 for applications that are not filed online. This will better align the non-online applications with their higher cost of delivery. The service standards for online applications would remain the same while the service standards for non-online would increase to 10 business days. This differentiation would encourage clients to choose the more efficient service delivery method.

Priority services

For a number of years, clients have asked Corporations Canada to develop a priority service in relation to applications under the CBCA and NFP Act that would allow for faster processing times when needed. This type of service is currently offered by some provincial corporate regulators.

A new priority service for online applications is being considered. Clients would pay \$100 in addition to the application fee. The additional fee would afford clients a shorter turnaround time – 4 business hours for processing an application, versus the normal standard of one business day.

The priority service would only apply to applications for certificates of incorporation, amendment, continuance, amalgamation and revival of a dissolved corporation, and for letters of satisfaction. These are the services for which clients typically request a faster turnaround time.

The priority service would only apply to applications that are submitted online to avoid encouraging non-online applications. The only exception is for services which are currently not offered online, namely certificates of revival for the CBCA, and certificates for continuance, amalgamation, revival and letters of satisfaction for the NFP Act. For these services the processing time would be 1 business day instead of the standard 10 business days for non-online applications. As these services are made available online, the priority service would only apply to online applications.

Annual returns

There is a requirement for every corporation to file an annual return to allow Corporations Canada to keep its database of federal corporations up to date. It is proposed to reduce the fee for filing an annual return online for the CBCA and NFP Act to \$12 from the current fee of \$20. The non-online fee would not change for these acts. Reducing the fee would result in cost savings for all corporations including the many small corporations that are created by the CBCA. It would also encourage corporations to file online and promote the department's focus on client-centric digital services. The Coop Act would not change because online filing of annual returns is not available

Cancellations and corrections

A new fee is proposed for applications to cancel a certificate under all three acts. Currently, there is no fee for a cancellation application. However, there is a fee of \$200 for a correction application. Both cancellation and correction services are processed similarly and therefore have similar costs.

The proposal is to add a new fee of \$250 for cancellations and increase the current fee for corrections to \$250 to align it more closely to the cost of delivering the service. The respective service standards for both would be reduced from 20 to 10 business days. Requests for corrections or cancellations resulting from an error that is solely attributable to the Director appointed under the relevant act would continue to be free.

Certificates of compliance or existence

The proposal is to increase the fee for non-online applications to \$20 and keep the online fee the same at \$10. Since online applications are not available for the Coop Act, the proposed fee is \$20. The service standard for online applications would remain 1 day while the non-online service standard would increase to 10 business days.

Intent to dissolve and revocation of intent to dissolve

For the CBCA and the NFP Act, it is proposed that the fee for filing a revocation of intent to dissolve a corporation be increased from \$50 to \$100 for non-online requests with a service standard of 10 business days. This would better align the cost of processing the filing.

To ensure consistency between the fees and service standards for all three statutes, it is proposed that the fee for the Coop Act would:

- decrease from \$50 to free with a service standard of 10 business days for filing an intent to dissolve a cooperative; and
- increase from \$0 to \$100 a service standard of 10 business days for filing a revocation of an intent to dissolve a cooperative.

Copy fee for corporate records

The proposal is to provide copies of corporate records for free when requested online. Making online requests for copies free would increase corporate transparency and would benefit many stakeholders including corporations and the general public.

Although online copies of documents under the Coop Act are currently not available, the proposal would be to provide online requests for copies free of charge.

Because of additional costs for non-online requests for copies related to the resources required to process them, the fee for these requests would be \$5/document. There would be no fee for such requests from police and law enforcement and other federal, provincial or municipal governments and agencies that use the corporate information for compliance and investigative activities.

The proposed service standard is 1 day for online requests and 10 business days for non-online requests.

Certified copy fee for corporate records

The fees and service standards related to certified copies of corporate records filed with Corporations Canada would also change. The online fee would be \$10/document, which is a \$25 reduction from the current fee. For non-online requests, the fee would be \$35/document plus any copy fee. The proposed service standard is 1-day turnaround time for online requests and 10 business days for non-online requests.

To address an issue raised by the Standing Joint Committee, the proposed fee would clearly indicate that the certified copy fee is in addition to any fee for copies.

No fee payable for certain amendments of articles

To encourage higher compliance with the requirements of the CBCA and the NFP Act, it is proposed to remove the fee for online requests to amend articles when the change relates only to the province in which the registered office is located, to the number of directors, or to both. Online requests for articles of amendment are not available under the Coop Act.

Corporations are required to have a registered office address in the province indicated in their articles of incorporation. If they want to change the province of the registered office, they are required to amend their articles. Discussions with clients have indicated that sometimes corporations do not keep the registered office address up-to-date because they would have to pay the \$200 fee to amend the articles.

The no-fee approach would also apply to online applications to change the number of directors in the articles. Some corporations may be deterred from updating their director information if the number of directors does not correspond with the number indicated in the articles. By removing this fee, it is anticipated that the level of compliance with the CBCA and the NFP Act would improve.

Fee for certificate of arrangements

It is proposed to increase the fee for reviewing arrangement transactions from the current fee of \$200 to \$500.

The increase in fee takes into account the costs of reviewing arrangements prior to the issuance of a certificate of arrangement. An arrangement is a complex corporate transaction that is supervised by a court. Corporations Canada reviews the court applications to ensure compliance with the requirements at both the interim and final order stage of the court process. Once a final court order is received, Corporations Canada issues a certificate of arrangement by the Director. On average, 40 arrangement transactions are processed each year.

Fee for exemption applications

Exemption applications are available under the three statutes with a service fee of \$250 except for the following:

- NFP Act – there is currently no fee for exemption applications to delay an annual meetings, to give notice of annual meetings using an alternative method, and to deem the gross annual revenues of a soliciting corporation; and
- Coop Act – the current fee for exemptions related to financial statements is \$100.

A new fee of \$250 is proposed for these exemption applications since they are processed similarly and therefore have similar costs so should have the same fee.

Restated articles

For the three acts, the proposal is to increase the fee for online and non-online applications for restated articles of incorporation to \$100 from the current \$50. This fee would also apply to restated articles that are filed with articles of amendment, for which there is currently no fee. The service standard would be 10 business days.

When the fee is payable

According to the CBCA, NFP Act and the Coop Act, the fee for a service is payable before the Director can deliver the service. In the CBCA and the Coop Act, the current wording of the fee schedule suggests that the fee is only payable if the Director approves the application. However, the costs associated with the service are incurred in the review of the application, not in the issuance of the certificate. Even if an application is rejected because it does not comply with the act, costs will have been incurred.

Moreover, the Standing Joint Committee has suggested that the wording of the fee schedule in the regulations be clarified to indicate that the fee covers the cost of reviewing the application and not for the issuance of the certificate.

As a result, the wording of the fee schedules under the CBCA and the Coop Act would clarify that the service fee is payable when an application is filed. Once the Director has received an application containing all the required documents and the fee, a refund would not be issued if the application is deficient or rejected. The services fees under the NFP Act do not need to change because they already operate in this way.

Periodic Escalator Clause

The *Service Fees Act* requires each fee to be increased each fiscal year by the April "All-items Consumer Price Index for Canada", as published by Statistics Canada (CPI) for the previous fiscal year. The objective of the annual increase is to ensure that service fees keep pace with the increase in the cost of providing the service so that the potential for funding gaps are eliminated. An annual increase is not required if the fees are adjusted periodically by an escalator clause set out in the regulations.

An escalator clause is being proposed for the regulations under the three statutes that better reflects Corporations Canada's experience. Specifically, the escalator clause would:

- take effect on the fifth anniversary of the coming into force of the escalator clause and every five years thereafter; and
- increase each fee by 1%, rounded down to the nearest five dollars.

This approach would eliminate the need for annual increases to the service fees to minimize costly system changes. The proposed escalator clause also takes into account Corporations Canada's experience with its ongoing efforts to reduce costs. The result has been that for many years, the

revenue collected by Corporations Canada has been sufficient to cover the costs of providing the services.

Tables of fee and service standard changes

i Bolded text indicates a proposed change to a fee or service standard.

Canada Business Corporations Act Fees and service standards changes					
Service	Method	Current		Proposed	
		Fee	Service Standard	Fee	Service Standard
Annual Return	Online	\$20	1 day	\$12	No change
	Non-online ¹	\$40	5 days	No change	10 days
Amalgamation Continuance Revival	Online	\$200	1 day	No change	No change
	Non-online	\$200	5 days	\$250	10 days
Amendment	Online	\$200	1 day	No change	No change
	Online if only province and number of directors	\$200	1 day	free	No change
	Non-online	\$200	5 days	\$250	10 days

Canada Business Corporations Act Fees and service standards changes					
Service	Method	Current		Proposed	
		Fee	Service Standard	Fee	Service Standard
Letter of satisfaction	Online	\$200	1 day pre-approved jurisdiction/5 days non-pre-approved	No change	1 day
	Non-online	\$200	5 days	\$250	10 days
Restated articles	Online or non-online	\$50	5 days	\$100	10 days
Arrangement	Online or non-online	\$200	5 days	\$500	No change
Revocation of intent to dissolve	Online	\$50	1 day	No change	No change
	Non-online	\$50	5 days	\$100	10 days
Priority service (for certain ² online applications only)	Online	N/A	N/A	\$100 + application fee	4 business hours
	Non-online if online not developed				1 day
Certificate of compliance or existence	Online	\$10	1 day	No change	No change
	Non-online	\$10	1 day	\$20	10 days

Canada Business Corporations Act Fees and service standards changes					
Service	Method	Current		Proposed	
		Fee	Service Standard	Fee	Service Standard
Cancelled certificate	Online or non-online	free	20 days	\$250	10 days
Corrected certificate	Online or non-online	\$200	20 days	\$250	10 days
Copies of documents	Online	\$1 per page	1 day active corporation/6 days inactive corporation	free	1 day
	Non-online	\$1 per page	1 day active corporation/6 days inactive corporation	\$5 per document	10 days
Copies of documents for police or governments	Online	\$1 per page	1 day active corporation/6 days inactive corporation	free	1 day
	Non-online	\$1 per page	1 day active corporation/6 days inactive corporation	free	10 days
Copy of a corporate profile (online service only)	Online	\$1 per page	1 day	free	1 day

Canada Business Corporations Act Fees and service standards changes					
Service	Method	Current		Proposed	
		Fee	Service Standard	Fee	Service Standard
Certified copies of documents	Online	N/A	N/A	\$10	1 day
	Non-online	\$35 per document certified	1 day active corporation/6 days inactive corporation	\$35 per document certified + copy fee	10 days
All other services	Non-online	Varies	5 days	Varies	10 days

Canada Not-for-profit Corporations Act Fees and service standards changes					
Services	Method	Current		Proposed	
		Fee	Service Standard	Fee	Service Standard
Annual Return	Online	\$20	1 day	\$12	No change
	Non-online	\$40	5 days	No change	10 days
Amalgamation Continuance Revival	Online	\$200	1 day	No change	No change
	Non-online	\$200	5 days	\$250	10 days

Canada Not-for-profit Corporations Act Fees and service standards changes					
Services	Method	Current		Proposed	
		Fee	Service Standard	Fee	Service Standard
Amendment	Online	\$200	1 day	No change	No change
	Online if only province and number of directors	\$200	1 day	free	No change
	Non-online	\$200	5 days	\$250	10 days
Letter of satisfaction	Online	\$200	1 day	No change	No change
	Non-online	\$200	5 days	\$250	10 days
Restated articles	Online or non-online	\$50	5 days	\$100	10 days
Arrangement	Online or non-online	\$200	5 days	\$500	No change
Revocation of intent to dissolve	Online	\$50	1 day	No change	No change
	Non-online	\$50	5 days	\$100	10 days
Priority service (new online only service)	Online	N/A	N/A	\$100 + application fee	4 business hours

Canada Not-for-profit Corporations Act Fees and service standards changes					
Services	Method	Current		Proposed	
		Fee	Service Standard	Fee	Service Standard
	Non-online if online not developed				1 day
Certificate of compliance or existence	Online	\$10	1 day	No change	No change
	Non-online	\$10	1 day	\$20	10 days
Cancelled certificate	Online or non-online	free	20 days	\$250	10 days
Corrected certificate	Online or non-online	\$200	20 days	\$250	10 days
Exemptions – most applications	Online or non-online	\$250	30 days	No change	No change
Exemptions for annual meetings and gross annual revenues	Online or non-online	free	30 days	\$250	No change
Copies of documents	Online	\$1 per page	1 day active corporation/6 days inactive corporation	free	1 day

Canada Not-for-profit Corporations Act Fees and service standards changes					
Services	Method	Current		Proposed	
		Fee	Service Standard	Fee	Service Standard
	Non-online	\$1 per page	1 day active corporation/6 days inactive corporation	\$5 per document	10 days
Copies of documents for police or governments	Online	\$1 per page	1 day active corporation/6 days inactive corporation	free	1 days
	non-online	\$1 per page	1 day active corporation/6 days inactive corporation	free	10 days
Copy of a corporate profile (online service only)	Online	\$1 per page	1 day	free	1 day
Certified copies of documents	Online	N/A	N/A	\$10	1 day
	Non-online	\$35 per document certified	1 day active corporation/6 days inactive corporation	\$35 per document certified + copy fee	10 days
All other services	Non-online	Varies	5 days	Varies	10 days

Canada Cooperatives Act Fees and service standards changes				
Service	Current		Proposed	
	Fee	Service Standard	Fee	Service Standard
Amendment Amalgamation Continuance Revival	\$200	5 days	\$250	10 days
Letter of satisfaction	\$200	5 days	\$250	10 days
Restated articles	\$50	5 days	\$100	10 days
Arrangement	\$200	5 days	\$500	No change
Intent to dissolve	\$50	5 days	free	10 days
Revocation of intent to dissolve	free	5 days	\$100	10 days
Certificate of compliance or existence	\$35	1 day	\$20	10 days
Cancelled certificate	free	20 days	\$250	10 days
Corrected certificate	\$200	20 days	\$250	10 days
Exemptions except financial statements	\$250	30 days	No change	No change
Exemption related to financial statements	\$100	30 days	\$250	No change

Copies of documents – online	N/A	N/A	free	1 day
Copies of documents – non-online	\$1 per page	1 day active cooperative/6 days inactive cooperative	\$5 per document	10 days
Copies of documents for police or governments - online	\$1 per page	1 day active corporation/6 days inactive corporation	free	1 day
Copies of documents for police or governments - non-online	\$1 per page	1 day active cooperative/6 days inactive cooperative	free	10 days
Copy of a corporate profile (online service only)	\$1 per page	1 day	free	1 day
Certified copies of documents – online	N/A	N/A	\$10	1 day
Certified copies of documents – non-online	\$35 per document certified	1 day active cooperative/6 days inactive cooperative	\$35 per document certified + copy fee	10 days
All other services – non-online	Varies	5 days	Varies	10 days

"One-for-One" Rule

The 'One-for-One' Rule does not apply to this proposal, as there is no change in administrative costs to business.

Small business lens

The small business lens does not apply to this proposal since paying service fees is not identified as an administrative burden and these amendments only concern service fees.

Rationale

Following the review of the cost for each service, several service fees were adjusted. Given the higher costs for processing non-online applications (via email, fax or mail), the majority of the changes would result in a fee increase for those transactions while the fee for online applications remains the same.

For a few of the services, the proposed fee would be lower than the current fee. For example, the proposed fee is \$12 for online annual returns, which is \$8 lower than the current fee of \$20. The reduction in this fee is a benefit for corporations who file their annual return online, which is 98% for the CBCA and 94% for the NFP Act of annual returns filed in 2016-2017. It is anticipated that the lower fee for online annual returns will result in a decrease in revenues of \$2,248,680 for the CBCA and \$179,960 for the NFP Act in 2019-2020.

To encourage compliance, the fee would be removed for online amendments to the articles to change the province of the registered office, the number of directors or both. It is anticipated that this proposal would result in a decrease in revenues of \$375,260 for the CBCA and \$41,100 for the NFP Act in 2019-2020.

Copies of corporate documents would also be available free online to make this information more accessible. Providing this information free would be a benefit many stakeholders, including corporations and the general public. It is anticipated that the removal of the fee will result in a decrease of \$44,300 for the CBCA and \$4,430 for the NFP Act in revenues in 2019-2020.

The proposed increases to fees are small and generally only apply to non-online applications. With 95% for the CBCA and 89% for the NFP Act of applications filed online, the number of applications for which the fee is increased is low. In the 2016-2017 fiscal year, Corporations Canada processed a total of 391,645 transactions under the CBCA and 37,143 transactions under the NFP Act. Of those, 3172 for the CBCA and 718 for the NFP Act were transactions for services that are not available online. If the new fees were in force, these transactions would have generated \$175,000 for the CBCA and \$14,780 for the NFP Act in increased revenue. Since these transactions could not have been done online, clients requesting that service could not avoid the increase in cost.

Further, the number of transactions with an online application and a fee increase that only applies to the non-online process is also low – 1965 transactions for the CBCA and 786 transactions for the NFP Act. For these transactions, there would have been \$72,730 for the CBCA and \$39,080 for the NFP Act of increased cost for corporations. Since the service is offered online, clients requesting that service can avoid the increase in cost by using the online service. It is anticipated that lower fees for online applications will reduce the number of non-online applications.

Contact

Innovation, Science and Economic Development Canada

Att: Coleen Kirby

Manager, Policy Section, Corporations Canada

ic.corporationscanada.ic@canada.ca

Tel: 1-866-333-5556

Footnotes

- 1 Non-online means any method other than the Director's online filing system such as email, fax and mail.
- 2 Only apply to online applications for incorporation, amendment, continuance, amalgamation and letters of satisfaction as well as revival, which is not currently available online.

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