

Canada

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# Getting Started

Your Guide to the Rules  
and Regulations concerning  
the Establishment of a  
Small Business in Canada.



Government  
of Canada

Regional Industrial  
Expansion

Minister of State  
Small Businesses  
and Tourism

Gouvernement  
du Canada

Expansion industrielle  
régionale

Ministre d'État  
Petites entreprises  
et Tourisme

For further information call The Small  
Business Hotline collect from anywhere  
in Canada - (613) 995-9197.

*Note:*

In this publication words importing  
male persons include female persons.

April 1988

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# Forms of Business Organization

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From a legal point of view, there are three types of business. They are:

- 1) the sole proprietorship;
- 2) the partnership;
- 3) the corporation.

The form of ownership best for you can be decided by looking at the advantages and disadvantages of each, as described below.

## **Sole Proprietorship**

This is the simplest way to set up a business. This form of business organization comes under provincial jurisdiction.

A sole proprietor is fully responsible for all debts and obligations related to his business to the full extent of his business and his personal property.

If the owner chooses to carry on his business under a name other than his own, he must file a declaration in the local registry office within the time prescribed by the legislation of the province in which he intends to carry on his business. The delay for filing a declaration varies from province to province but is similar to that for partnerships. See the table on page 2 for details about your province.

## **Partnerships: General and Limited**

A partnership is an agreement in which two or more persons combine their resources in a business with the view of making a profit.

There are two forms of partnerships: general and limited; both come under provincial jurisdiction. In a general partnership, two or more owners share the management of the business but each is personally liable for all the debts and obligations of the business. This means that each partner is responsible for and must assume the consequences of the actions of the other partner(s).

In a limited partnership, the limited partners contribute only capital. They are not involved in managing the business and cannot be liable for more than the amount of capital they have contributed. They share in the profits according to the terms of the partnership agreement, but become general partners if they take part in the management of the partnership. The general partners, in a limited partnership, are involved in the management of the business. They are fully liable for the debts and obligations of the business, but may be entitled to a greater share of the profit.

In order to protect the partners in the event of disagreement or dissolution of the partnership, a partnership agreement should be drawn up with the assistance of a lawyer.

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For both forms of partnership, registration consists of filing a declaration signed by all partners in the local registry office within the prescribed time period.

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### **Registration Filing Time for Each Province**

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- **Alberta:**  
The declaration must be filed with the Central Registry within six months of formation.
  - **British Columbia:**  
The declaration must be filed with the Registrar of Companies within three months of formation.
  - **Manitoba:**  
The declaration must be filed within one month of the formation.
  - **New Brunswick:**  
The declaration must be filed in the county in which the principal place of business is to be located within two months of commencement.
  - **Newfoundland:**  
Inquire at the local Business Registry Office.
  - **Northwest Territories:**  
The declaration must be filed with the office of registration in the district in which the business is to be carried on within six months of formation.
  - **Nova Scotia:**  
The declaration must be filed with the Registrar of Joint Stock Companies prior to carrying out business activities.
  - **Ontario:**  
The declaration must be filed with the Partnerships Registry within 60 days of formation.
  - **Prince Edward Island:**  
The declaration must be filed with the Corporations Division of the Department of Justice within three months of formation.
  - **Québec:**  
The declaration must be filed with the Bureau d'enregistrement, Section des raisons sociales, Ministère de la Justice, in each district in which the business is to operate, within 15 days of formation.
  - **Saskatchewan:**  
Inquire at the local Business Registry Office.
  - **Yukon Territory:**  
The declaration must be filed with the registrar within two months of formation.
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## **Incorporation**

The third type of business set-up is the corporation, which can be incorporated at either the federal or provincial level.

### *Federal*

Under the Canada Business Corporations Act, any individual or corporation may file articles of incorporation and receive a certificate of incorporation for any legal purpose with the exception of the operation of such institutions as banks, insurance companies, trust and loan companies. A corporation is a legal entity and is separate from its owners: the shareholders of the company. Each of the shareholders has limited liability, which means that if the creditors have a claim against the assets of the company, they would normally have no right against the shareholders of the company.

The documents that must be completed and forwarded to the Director of Corporations are the Articles of Incorporation, a Notice of Registered Office, and a Notice of Directors, all of which are available in the form of a Client Information Kit from the Director, Corporations Branch, Consumer and Corporate Affairs Canada, Place du Portage, Ottawa/Hull, K1A 0C9, telephone (819) 997-1142.

A copy of the Act may be purchased from the Canadian Government Publishing Centre, Supply and Services Canada, Ottawa, Ontario, K1A 0S9.

### *Provincial*

If a company intends to carry on its activities solely in one province, provincial incorporation may be preferable. If at a later date the company wishes to expand its activities outside of its provincial jurisdiction, it must obtain an extraprovincial license from every other province in which it wishes to carry on business.

The provincial acts regulating companies vary according to history and local requirements, yet they remain compatible with the general legislation under which federal companies are incorporated. Despite the similarities, however, it is advisable in some instances to obtain legal advice to point out the differences involved.

Further information including the schedule of incorporation fees, which vary from province to province, can be obtained by contacting the provincial authorities listed on page 46.

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## Advantages and Disadvantages of Each Form of Business Organization

### *Sole Proprietorship*

#### Advantages

- Low start up costs
- Greatest freedom from regulation
- Owner in direct control of decision making
- Minimal working capital requirement
- Tax advantages to owner
- All profits to owner

#### Disadvantages

- Unlimited liability
- Lack of continuity in business organization in the absence of owner
- Difficult to raise capital

### *Partnership*

#### Advantages

- Ease of formation
- Low start up costs
- Additional sources of investment capital
- Possible tax advantages
- Limited regulation
- Broader management base

#### Disadvantages

- Unlimited liability
- Lack of continuity
- Divided authority
- Difficulty in raising additional capital
- Hard to find suitable partners
- Possible development of conflict between partners

### *Corporation*

#### Advantages

- Limited liability
- Specialized management
- Ownership is transferable
- Continuous existence
- Separate legal entity
- Possible tax advantage (ie. lower small business tax)
- Easier to raise capital

#### Disadvantages

- Closely regulated
- Most expensive form to organize
- Charter restrictions
- Extensive record keeping necessary
- Double taxation of dividends



# **Patents, Trade Marks, Copyright, Industrial Design**

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## **Patents**

A patent is a document which grants an inventor the right to exclude others from using his invention in Canada for a period of 17 years. The term may not extend beyond the 17-year term, after which time anyone may make, use or sell the invention. In order to obtain this right, the inventor must provide a full description of the invention to the Patent Office.

Although the patent gives the inventor the right to prevent others from exploiting his invention in Canada and from importing it from abroad, the patentee himself must protect his interest against infringement.

Patents are granted for inventions that are defined as any new and useful product, composition, apparatus or process, or any new and useful improvement thereof that is not obvious to someone skilled in the particular field.

Although patents are strictly for structure and function, they are occasionally confused with Copyrights, which are for literary and artistic works, or Industrial Designs, which are for the design of industrially produced objects.

To obtain a patent for an invention, the inventor must file an application with the Commissioner of Patents, Ottawa, Ontario, K1P 0C9. The applicant must meet all the requirements of the Patent Act and the Patent Rules. For example, the patent will not be granted if the invention was described in any publication printed anywhere in the world more than two years before the application was filed in Canada. Also, the invention should not have been used publicly or sold in Canada before an application is filed. It is recommended that the application be made as soon as the invention has been completed in order to avoid having another inventor filing an application for the same invention.

For further information, contact:

The Patent Office  
Enquiries Section  
Consumer and Corporate Affairs  
Ottawa, Ontario  
K1A 0E1  
Tel.:(819) 997-1936

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## **Trade Marks**

A trade mark is a word, symbol or design, or a combination of these used to distinguish the goods or services of a person or organization from those of others.

It is not mandatory to register a trade mark, but ownership is more easily protected if it is registered. A trade mark is registered for a period of 15 years without limitation.

To register a trade mark, an application for registration accompanied by a non-refundable filing fee of \$150 must be submitted to the Registrar of Trade Marks. A further fee of \$200 will be required for the issuance of the certificate of registration. There are no prescribed forms for a trade mark application, but the information must be supplied in the format illustrated in the Trade Marks Rules available from the Registrar of Trade Marks.

Enquiries may be directed to the Registrar of Trade Marks, Consumer and Corporate Affairs Canada, 50 Victoria Street, Place du Portage I, Hull, Québec, K1A 0C9, telephone (819) 997-1420.

## **Copyright**

A copyright in Canada is automatically acquired upon creation of an original literary, dramatic, musical or artistic work, provided the author is a Canadian citizen, British subject, resident within Her Majesty's dominions or within a country belonging to the Berne Copyright Convention or the Universal Copyright Convention.

These original works include books, writings, musical works, sculptures, paintings, photographs, motion picture films, dictionaries and encyclopedias. They also include mechanical contrivances such as records, cassettes and tapes.

The term of a copyright in Canada for written works exists for the life of the author and 50 years following his or her death; and for records, tapes, and other sound recordings and photographs it exists for 50 years from the date of making the original plate or negative.

Although it is not required in Canada to register the copyright, it is advisable to do so as it provides prima facie evidence of the copyright ownership.

The cost to register a copyright is \$35. (Cheques should be made payable to the Receiver General of Canada.) This fee must be sent along with the application to the Copyright and Industrial Design Branch, 5th floor, 50 Victoria Street, Place du Portage, Tower I, Hull, Québec, K1A 0C9, telephone (819) 997-1725.

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### **Industrial Design**

A registrable industrial design is any original shape, pattern or ornamentation such as the shape of a table, the pattern of a fabric, or the decoration on the handle of a spoon. The article must be made by an industrial process.

An industrial design may be registered in Canada if it is not identical or similar to others already registered. If a design has been published in Canada before being registered, it must be registered within 12 months of the publication date. The registered owner of an industrial design has the sole right to use the design in Canada for a period of five years, renewable for a further period of up to five years.

The registration of an industrial design requires the filing of an application, available from the Commissioner of Patents, along with the payment of a \$160 fee. For every new application, a search of earlier registered designs is carried out by the Industrial Design Office. If no similar design is found, thus confirming the originality of the applicant's design, it will be registered and a certificate of registration will be issued to the owner.

Further information can be obtained from the Copyright and Industrial Design Office, Consumer and Corporate Affairs Canada, Ottawa, K1A 0C9, telephone (819) 997-1725.

## Special Regulations

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Special regulatory licenses are mandatory for the sale of certain products or services.

Information about health and safety regulations on food, drugs, and pharmaceuticals, as well as about packaging and labelling may be obtained by contacting the appropriate offices listed below.

### **Packaging and Labelling**

Consumer and Corporate  
Affairs Canada  
Merchandise Standards Division  
Place du Portage, Tower I  
50 Victoria Street  
Ottawa/Hull, K1A 0C9  
Tel.: Food - (819) 997-1591  
Other - (819) 997-1177  
or the regional office nearest to you,  
see list on page 20.

### **Weights and Measures**

Consumer and Corporate  
Affairs Canada  
Legal Metrology Branch  
Standards Building, Room 214  
Tunney's Pasture  
Ottawa, Ontario  
K1A 0C9  
Tel: (613) 952-2625  
or the regional office nearest to you,  
see list on page 20.

### **Food**

Health and Welfare Canada  
Food Directorate  
Food Regulatory Affairs  
Tunney's Pasture  
Ottawa, Ontario  
K1A 0L2  
Tel.: (613) 957-1828  
or the regional office nearest to you,  
see list on page 30

### **Drugs and Pharmaceuticals**

Health and Welfare Canada  
Drug Directorate  
Drug Regulatory Affairs  
Tunney's Pasture  
Ottawa, Ontario  
K1A 0L2  
Tel.: (613) 957-0371  
or the regional office nearest to you,  
see list on page 30.

## Licenses and Business Taxes

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Depending on the type of business, some operations may be obliged to obtain a license or permit from either the federal, provincial, or municipal authorities. The majority of business practices are regulated at the provincial level under Business Practices Acts. Businesses should contact their provincial government for the acts that may concern their operations. The laws and regulations governing certain types of operations are designed to benefit the public and protect the consumer as well as the rights of employees. Various regulations are outlined in this publication as a guide for the entrepreneur, but the reader should contact the different levels of government for further details.

### **Import/Export**

No special federal license or permit is required to carry on an import/export business; however permits are required for the import or export of certain products under the authority of the Export and Import Permits Act. The prospective importer or exporter should contact in advance the Special Trade Relations Bureau, External Affairs Canada, 125 Sussex Drive, P.O. Box 481, Station "A", Ottawa, Ontario, K1A 9K6.

- Export Controls Division  
(613) 996-2387
- Import Controls Division  
Agriculture: (613) 995-7762  
Textiles/Clothing: (613) 996-3711  
Footwear: (613) 996-2591

For other import requirements, call Revenue Canada, Customs & Excise, Commercial Entry Systems (613) 954-7129.

For general information on export activities, contact the Export Information Centre, Info Export. In Ottawa (613) 993-6435, long-distance call toll free 1-800-267-8376 or 1-800-267-8488.

### **Alcoholic Beverages and Products**

#### *Manufacturers*

Manufacturers of alcohol, alcoholic beverages, and alcoholic products must obtain a license under the federal Excise Act. These products, with minor exceptions, are subject to excise tax. Applications for the licenses are filed with the Regional Director of Excise at any of the Regional Excise Offices listed in this booklet. In addition to the license fee, the manufacturer must post a bond with Revenue Canada in such sums as may be designated.

Copies of the Excise Act may be purchased from the Canadian Government Publishing Centre, Supply and Services Canada, Ottawa, Ontario, K1A 0S9.

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### *Retailers*

All retail outlets of alcoholic beverages and products, as well as restaurants and hotels that serve these products, must be provincially licensed. Liquor control acts have been enacted in all provinces, with the establishment of a board or commission responsible for the administration of its liquor control act.

### **Tobacco and Tobacco Products**

#### *Manufacturers*

Manufacturers of cigars and tobacco products (including cigarettes and snuff) must obtain an annual license under the Excise Act from the Regional Director of Excise in whose region their business is carried on.

#### *Retailers*

The provinces require that vendors of these products be licensed, and some large municipalities likewise require the retailers to hold a license.

### **Bonded Manufacturers and Bonded Warehouses**

A bonded manufacturer is one who, under the authority of the Excise Act, may receive into his premises alcoholic goods at preferred rates of excise duty when they are to be used in the manufacture of products such as proprietary medicines, pharmaceutical preparations, essences and extracts, perfumes, vinegar, fortified wines, approved chemical compositions, toilet preparations, and certain cosmetics. The products are manufactured under government supervision.

Applications for a license to manufacture in bond under the federal Excise Act must be made to the Regional Director of Excise. In addition, a guarantee bond must be furnished to Revenue Canada in such sums as may be designated.

A bonded warehouse is any approved premises where goods subject to excise duty may be stored in bond. Goods may be transferred in bond from one bonded warehouse to another or exported in bond without payment of excise duty. The shipper is liable for any applicable excise duty until the delivery of the goods.

### **Amusement or Entertainment Tax**

Generally, owners or operators of amusement places must pay a license fee to the province. Some provinces as well as cities, towns and villages may impose an admission tax on places of entertainment.

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### **Gasoline Tax**

All provinces require that parties handling gasoline, kerosene or distillate (importers, refiners, distributors, jobbers, wholesalers, retailers and agents) be licensed.

As a further measure of control, most provinces require that a permit be obtained to place, erect, or alter any gasoline pump in whole or in part.

All provinces levy taxes on gasoline, diesel or other motive fuels.

### **Municipal Business Licenses**

Many types of businesses require a municipal license. Zoning regulations and municipal bylaws also govern business operations in designated areas of the municipalities. In addition, building permits are required by the municipalities for construction, reconstruction or alteration of a building.

# Taxation

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## Taxes (Sales and Excise)

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All three levels of government - federal, provincial, and municipal - collect taxes.

### **Federal : Sales and Excise Taxes**

Sales tax is imposed by the federal government on the selling price of most goods manufactured or produced in Canada. This tax is paid by the manufacturer or producer when the goods are delivered to the purchaser or when the ownership of the goods is transferred, whichever is earlier. Certain imported goods are also subject to sales tax, payable on the duty paid value at the time of entry for consumption in Canada.

Most manufacturers or producers of goods subject to federal sales tax are required to obtain a manufacturer's sales tax license. Manufacturers who hold federal sales tax licenses can be exempt from paying sales tax on articles or material to be used in, or attached to taxable goods.

Excise tax, in addition to sales tax, is imposed on certain goods, whether manufactured in Canada or imported into Canada. A license is also required for manufacturers producing goods subject to excise tax.

To obtain licenses for manufacturer's sales or excise tax, or a wholesale license, contact the District Excise Office serving the area in which the business is to be established.

A copy of the Excise Tax Act can be purchased from the Canadian Government Publishing Centre, Supply and Services Canada, Ottawa, Ontario, K1A 0S9.

Enquiries concerning status under the Excise Act should be addressed to the nearest Regional or District Office of Revenue Canada.



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**Provincial : Sales Tax**

Nine provinces levy a direct sales tax on goods sold, used or consumed within the province. As of the date of this publication, the provincial rates are as follows:

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Newfoundland	12%
New Brunswick	11%
Nova Scotia	10%
Prince Edward Island	10%
Québec	9%
Manitoba	7%
Saskatchewan	7%
British Columbia	6%
Ontario	8%
Alberta (does not levy a direct sales tax)	

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Most provinces also tax certain services, such as telephone, telecommunications, prepared meals and hotel accommodation. Each province requires retailers, manufacturers and wholesalers making retail sales to obtain permits or registration certificates. The latter two, although they may not be selling at retail, should register in order to purchase without tax those materials that they buy for resale. Retailers are required to keep adequate records to show taxable and non-taxable sales.

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## **Income Tax**

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### **Source Deductions**

All employers are required to deduct Income Tax, Unemployment Insurance premiums and Canada or Québec Pension Plan contributions from their employees' wages and salaries.

Complete instructions, including forms and tables for making these deductions, are available from any District Taxation Office of Revenue Canada and from the nearest provincial taxation department.

### **Federal Corporation Income Tax**

Generally, all corporations resident in Canada are subject to federal income tax. The tax applies to all income earned inside or outside of Canada during the corporation's taxation year, less certain deductions permitted under the Income Tax Act. The corporation's taxation year corresponds to the fiscal period of its annual financial statements. Further information may be obtained from any District Taxation Office of Revenue Canada.

### **Provincial Corporation Income Tax**

All provinces levy income tax on income earned by corporations operating within their boundaries. The taxable income at the provincial level is determined on the same basis as the federal income tax except in Ontario and Québec. Although the basis for calculation differs, the rules of these two provinces are similar to the federal rules.

A corporation that carries on operations in more than one province must allocate its taxable income among the provinces concerned in accordance with the prescribed rules of the province, which are usually based on sales and wages.

### **Personal Income Tax**

#### *Federal*

Every individual resident in Canada is liable to personal income tax on income from all sources inside or outside of Canada during the taxation year. For taxation purposes, any individual who resides in Canada for 183 days or more in a year is considered to be a Canadian resident.

Sole proprietors and partners file personal income tax returns. If substantial earnings are made from sources other than wages and salaries, the individual must make quarterly installments during the year.

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### *Provincial*

All provinces levy a tax on the income of individuals who reside within their boundaries or who earn income therein. Investment income as well as salary and wages are allocated to the province where the individual resided on the last day of the calendar year or on his last day of residence in Canada. Non-residents who carry on business in Canada allocate their income to the province in which they carried on business. The federal Income Tax Regulations outline the rules for allocating income to provinces when individuals earn business income in more than one province.

### **Other Responsibilities**

#### *Workmen's Compensation Contributions*

Provincial workmen's compensation boards require that most businesses make contributions which are used to meet medical, compensation, and rehabilitation costs in the case of an injured worker.

Contact the nearest provincial workmen's compensation office for further information.

#### *Other Taxes*

Business owners should be aware that there are a number of other taxes at different levels of government that they may be required to submit. These include property taxes, land transfer taxes, and those outlined in the Licenses and Business Taxes section of this guide : amusement or entertainment tax and gasoline tax.

## Investment Canada

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Investment Canada aims to encourage and facilitate investment in Canada, by Canadians and non-Canadians, that contributes to economic growth, technological development and employment opportunities; and to provide for the review of significant investments in Canada by non-Canadians to ensure net benefit to Canada.

Investment Canada assists investors by:

- providing information on industrial profiles, federal and provincial industrial incentives, energy costs around the country, and joint ventures and licensing arrangements;
- identifying contacts in the public and private sectors;
- defining investment proposals;
- identifying potential investment opportunities and partners;  
and
- identifying sources of capital and technology.

Interested investors may contact Investment Canada at 235 Queen Street, 5th Floor West, P.O. Box 2800, Station D, Ottawa, Ontario, K1P 6A5, telephone (613) 995-0465.

## Government Assistance

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### Federal

There are two main channels through which the federal government provides financial assistance to establish a business: The Small Business Loans Act (SBLA), and The Federal Business Development Bank (FBDB).

#### *Small Business Loans Act (SBLA)*

Under the Small Business Loans Act, intermediate-term loans for new and existing businesses are available from chartered banks and other authorized financial institutions designated by the Minister, Department of Regional Industrial Expansion.

For the purposes of the SBLA, a small business enterprise is one with an estimated gross revenue which does not exceed \$2 million during the fiscal year in which the business improvement loan application is made.

The total amount that a small business may have outstanding as a loan under the Act at any one time may not exceed \$100,000. The maximum repayment term of a loan is 10 years, with installments paid at least annually.

The rate of interest on SBLA loans is set at one percent above the prime lending rate of the chartered banks and fluctuates with changes in the prime lending rates of the chartered banks for the duration of the loan.

Loans can be made to business enterprises engaged in manufacturing, wholesale or retail trade, construction, transportation, communications, fishing and the provision of a service. Loans cannot be made to an enterprise primarily engaged in: finance, insurance, real estate and/or a profession recognized as such by statute; mining of metals, minerals and/or non-metallic materials; the production of petroleum and/or natural gas; and the furtherance of charitable and/or religious purposes.

SBLA loans are available for the purchase of land for the operation of a business enterprise, the renovation, construction and/or purchase of premises, and the purchase, installation, improvement and/or modernization of equipment. Refinancing of existing debt or working capital requirements are not eligible for financing under SBLA.

Small business enterprises seeking assistance under the Small Business Loans Act should discuss their financial requirements with their banker or other financial adviser who can advise how their particular credit needs can be arranged. Application forms are available from the lender.

The Department of Regional Industrial Expansion is responsible for the administration of the Act. Further details may be obtained from: Small Business Loans Administration, Department of Regional Industrial Expansion, Ottawa, Ontario, K1A 0H5, telephone: (613) 954-5540.

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### *Federal Business Development Bank (FBDB)*

The Federal Business Development Bank is a Crown Corporation that exists to promote the establishment and development of business enterprises in Canada, especially small and medium-sized businesses, by providing them with a wide range of financial services such as loans, guarantees and venture capital. The Bank also offers extensive management counselling, information, training and planning services.

The FBDB offers term loans to customers for the purchase of fixed assets such as land, buildings, machinery, and equipment. FBDB term loans can also be used to finance the purchase of an existing business, and in some cases to replenish or increase the working capital of a business. The FBDB can act as guarantor for a client in its dealings with a chartered bank or other financial institution.

The Bank offers a Financial Planning Program which is a series of services designed to help businesses develop their potential, and to make it easier to obtain the financial support they require. The FBDB's Venture Capital Division's services are intended for companies having high growth potential but little access to the capital market.

In addition to its financial services, the Bank offers Management Services which include counselling, training and information services. The Counselling Assistance to Small Enterprises (CASE) program provides counselling assistance in all areas of business management, including accounting, marketing, production, and personnel. The training services of Management Services include seminars, courses and video clinics to improve managerial performance in small Canadian businesses. The Bank also offers a toll-free telephone information service, provided on a regional basis, through which FBDB responds to questions on financial and non-financial business assistance programs as well as to other information requests concerning business. For toll-free access to business information call the Business Information Centre nearest you:

- Atlantic Provinces: 1-800-565-1590
- Québec: 1-800-361-2670
- Ontario: 1-800-268-9103
- Manitoba: 1-800-542-3408
- Saskatchewan: 1-800-667-7163
- Alberta: 1-800-661-3977
- British Columbia: 1-800-663-0433

or contact FBDB's general information number: 1-800-361-2126

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A four-volume pocketbook series entitled "Minding Your Own Business" is also available at any branch of the FBDB at a nominal cost. These books analyze the important aspects of running a small business successfully.

FBDB's services are made available all across Canada through a broad network of branches and regional offices listed on pages 22 to 29.

#### *Other Federal Programs*

The Department of Regional Industrial Expansion (DRIE) offers assistance in the form of a grant for the establishment of a manufacturing industry in designated areas. Further information may be obtained from DRIE regional offices.

Federal assistance is also available in Canada's four Western provinces through the Western Diversification Office, and in the Atlantic provinces through the Atlantic Canada Opportunities Agency. Further information on the funding offered through these two departments can be obtained at the following telephone numbers:

- Western Diversification Offices  
Vancouver, B.C. (604) 666-6256  
Edmonton, Alta. (403) 420-4164  
Saskatoon, Sask. (306) 975-4373  
Winnipeg, Man. (204) 983-4472
- Atlantic Canada Opportunities Agency  
General Enquiries: 1-800-561-7862

For information on federal and provincial government assistance programs contact a local branch of the Federal Business Development Bank.

#### **Provincial**

Enquiries concerning provincial government assistance programs can also be addressed to the Provincial Ministry responsible for small business. (See list on page 44).

# Consumer and Corporate Affairs Canada

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## Headquarters

Place du Portage  
Ottawa/Hull, Canada  
K1A 0C9  
(819) 997-1591

## Regional Offices

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### Atlantic Region

Consumer and Corporate Affairs Canada  
Suite 1500  
1489 Hollis St.  
Halifax, Nova Scotia, B3J 3M5  
Bankruptcy, Consumer Products, Product Safety,  
Weights & Measures  
(902) 426-6090

### Québec Region

Consumer and Corporate Affairs Canada  
Guy-Favreau Complex, East Tower, Suite 502  
200 René-Levesque Boulevard West  
Montréal, Québec, H2Z 1X4  
Consumer Consultants: (514) 283-3905  
Bankruptcy: (514) 283-6192  
Consumer Products: (514) 283-3109  
Intellectual Property: (514) 283-7676  
Marketing Practices: (514) 283-7712  
Product Safety: (514) 283-2825

### Ontario Region

Consumer and Corporate Affairs Canada  
Federal Building, 6th Floor  
4900 Yonge Street  
Willowdale  
Toronto, Ontario, M2N 6B8  
(416) 224-4031

### Prairie Region

Consumer and Corporate Affairs Canada  
260 St. Mary Ave.  
Winnipeg, Manitoba, R3C 0M6  
(204) 983-2826



## **Consumer and Corporate Affairs Canada (cont'd)**

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### **Regional Offices (cont'd)**

---

#### **Pacific Region**

Consumer and Corporate Affairs Canada

800 Burrard Street, Suite 1400

Vancouver, British Columbia, V6Z 2H8

Consumer Consultant: (604) 666-5019

Bankruptcy, Consumer Products,

Intellectual Property, Marketing

Practices, Product Safety, Weights and

Measures: (604) 666-5000

# **Federal Business Development Bank - Branches**

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## **Atlantic Region**

---

### **Regional Office**

Cogswell Tower, Suite 1400  
Scotia Square  
P.O. Box 1656  
Halifax, N.S.  
B3J 2Z7  
(902) 426-7860

## **New Brunswick**

---

270 Douglas Avenue  
P.O. Box 780  
Bathurst, N.B.  
E2A 4A5  
(506) 548-7360

Carrefour Assomption  
121 Church St., Suite 401  
Edmundston, N.B.  
E3Z 1J9  
(506) 739-8311

Kings Place Complex  
440 King Street, Suite 644  
P.O. Box 1235  
Fredericton, N.B.  
E3B 5C8  
(506) 452-3030

860 Main Street  
P.O. Box 1090  
Moncton, N.B.  
E1C 1G2  
(506) 857-6120

75 Prince William Street  
P.O. Box 7173, Station A  
Saint John, N.B.  
E2L 4S6  
(506) 648-4751

## **Newfoundland**

---

Herald Tower  
4 Herald Avenue  
P.O. Box 790  
Corner Brook, Nfld.  
A2H 6G7  
(709) 637-4515

42 High Street  
P.O. Box 744  
Grand Falls, Nfld.  
A2A 2M4  
(709) 489-2181

Atlantic Place  
3rd Floor  
215 Water Street  
St. John's, Nfld.  
A1C 5K4  
(709) 772-5505

## **Federal Business Development Bank - Branches (cont'd)**

---

### **Nova Scotia**

---

448 King Street  
P.O. Box 540  
**Bridgewater, N.S.**  
B4V 2X6  
(902) 543-7821

48-50 Dorchester Street  
P.O. Box 726  
**Sydney, N.S.**  
B1P 6H7  
(902) 564-7700

Cogswell Tower, Suite 1400  
Scotia Square  
**Halifax, N.S.**  
B3J 2Z7  
(902) 426-7850

802 Prince Street, Room 202  
P.O.Box 1378  
**Truro, N.S.**  
B2N 5N2  
(902) 895-6377

### **Prince Edward Island**

---

180 Kent Street  
P.O. Box 488  
**Charlottetown, P.E.I.**  
C1A 7L1  
(902) 566-7454

### **British Columbia and Yukon Region**

---

**Regional Office**  
900 West Hastings Street  
Vancouver, B.C.  
V6C 1E7  
(604) 666-7800

### **British Columbia**

---

1260 Island Highway  
**Campbell River, B.C.**  
V9W 2C3  
(604) 287-9236

30 South 11th Avenue  
**Cranbrook, B.C.**  
V1C 2P1  
(604) 426-7241

9900 - 100th Avenue  
Suite 315  
**Fort St. John, B.C.**  
V1J 5S7  
(604) 787-0622

63 West Victoria  
Suite 100  
**Kamloops, B.C.**  
V2C 6L3  
(604) 374-2121

## **Federal Business Development Bank - Branches (cont'd)**

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### **British Columbia (cont'd)**

---

260 Harvey Avenue  
Kelowna, B.C.  
V1Y 7S5  
(604) 762-2035

4641 Lazelle Avenue  
Terrace, B.C.  
V8G 1S8  
(604) 635-4951

20316 - 56th Avenue, suite 101  
Langley, B.C.  
V3A 3Y7  
(604) 533-1221

900 West Hastings St.  
5th Floor  
Vancouver, B.C.  
V6C 1E7  
(604) 666-7850

190 Wallace Street  
Nanaimo, B.C.  
V9R 5B1  
(604) 753-2471

3303 - 30th Street  
Vernon, B.C.  
V1T 5E4  
(604) 545-7215

227 - 6th Street  
New Westminster, B.C.  
V3L 3A5  
(604) 525-1011

990 Fort Street  
Victoria, B.C.  
V8V 3K2  
(604) 388-0161

6-221 West Esplanade  
North Vancouver, B.C.  
V7M 3J3  
(604) 666-7703

94 North First Ave.  
Williams Lake, B.C.  
V2G 1Y6  
(604) 398-8233

299 Victoria Street  
Suite 200  
Prince George, B.C.  
V2L 5B8  
(604) 561-5323

### **Yukon**

---

204 Lambert Street  
Suite 240  
Whitehorse, Y.T.  
Y1A 1Z4  
(403) 668-4030

## **Federal Business Development Bank - Branches (cont'd)**

---

### **Ontario Region**

---

**Regional Office**

777 Bay Street  
29th Floor  
Toronto, Ont.  
M5G 2C8  
(416) 973-1144

151 Dunlop Street East  
P.O. Box 876  
Barrie, Ont.  
L4M 4Y6  
(705) 728-6072

7501 Keele Street, Suite 200  
Concord Square, Concord  
Concord, Ont.  
L4K 1Y2  
(416) 738-1788

4 Hughson St. South  
9th Floor  
P.O. Box 619  
Hamilton, Ont.  
L8N 3K7  
(416) 572-2954

20 Main Street South  
Kenora, Ont.  
P9N 3X3  
(807) 468-5575

Plaza 16, 16 Bath Road  
Kingston, Ont.  
K7L 4V8  
(613) 545-8636

50 Queen Street N.  
4th Floor  
P.O. Box 2667, Postal Station B  
Kitchener, Ont.  
N2H 6N2  
(519) 744-4186

197 York Street, Suite 1000  
London, Ont.  
N6A 1B2  
(519) 434-2144

33 City Centre Drive, Suite 145  
Square One,  
Northern Telecom Building  
Mississauga, Ont.  
L5B 2N5  
(416) 273-9880

205 Main Street East  
P.O. Box 925  
North Bay, Ont.  
P1B 8K1  
(705) 476-4123

22 King Street West  
5th Floor  
Oshawa, Ont.  
L1H 1A3  
(416) 576-6800

280 Albert Street  
Ottawa, Ont.  
K1P 5G8  
(613) 995-0234

Peterborough Square Tower  
340 George Street North  
P.O. Box 1419  
Peterborough, Ont.  
K9H 7H6  
(705) 748-3241

44 Church St., Room 504  
St. Catharines, Ont.  
L2R 7A7  
(416) 685-4804

## **Federal Business Development Bank - Branches (cont'd)**

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### **Ontario Region (cont'd)**

---

405 Queen Street East  
Sault Ste-Marie, Ont.  
P6A 1Z5  
(705) 949-3680

Canada Life Centre, Suite 516  
55 Town Centre Court  
Scarborough, Ont.  
M1P 4X4  
(416) 296-0498

1036 Ontario Street  
Stratford, Ont.  
N5A 6Z3  
(519) 271-5650

1 Elm Street East  
P.O.Box 820  
Sudbury, Ont.  
P3C 1R6  
(705) 674-8347

905 Victoria Ave. East  
P.O. Box 878, Station F  
Thunder Bay, Ont.  
P7C 4X7  
(807) 623-2745

83 Algonquin Blvd. West  
P.O. Box 1240  
Timmins, Ont.  
P4N 7J5  
(705) 267-6416

777 Bay Street, 29th Floor  
Toronto, Ont.  
M5G 2C8  
(416) 973-0341

500 Ouellette Avenue  
Windsor, Ont.  
N9A 1B3  
(519) 254-8626

### **Prairie & Northern Region**

---

**Regional Office**  
155 Carlton Street  
Suite 1200  
Winnipeg, Man.  
R3C 3H8  
(204) 983-7811

## **Federal Business Development Bank - Branches (cont'd)**

---

### **Alberta**

---

500, 4th Avenue South West  
Suite 1900, Suncor Tower  
Calgary, Alta.  
T2P 2V6  
(403) 292-5000

606 Principal Plaza  
10303 Jasper Avenue  
Edmonton, Alta.  
T5J 3N6  
(403)495-2277

10135-101st Avenue  
P.O. Box 10  
Grande Prairie, Alta.  
T8V 0Y4  
(403) 532-8875

Professional Building  
Suite 500  
740-4th Avenue S.  
Lethbridge, Alta.  
T1J 0N9  
(403)328-9681

Riverside Office Plaza  
4919-59th Street  
Suite 100  
Red Deer, Alta.  
T4N 6C9  
(403)343-3232.

### **Manitoba**

---

940 Princess Avenue  
P.O. Box 6  
Brandon, Man.  
R7A 5Y6  
(204) 727-8415

155 Carlton St., Suite 1100  
Winnipeg, Man.  
R3C 3H8  
(204) 983-7900

### **Saskatchewan**

---

Bank of Canada Building  
2220 - 12th Avenue, Suite 320  
Regina, Sask.  
S4P 0M8  
(306) 780-6478

105-21st Street E.  
8th Floor, Canada Building  
Saskatoon, Sask.  
S7K 0B3  
(306) 975-4822

## Federal Business Development Bank - Branches (cont'd)

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### Northwest Territories

---

Room 203, Scotia Centre  
5102 Franklin Avenue  
Yellowknife, N.W.T.  
X1A 2N1  
(403) 873-3565

### Québec Region

---

**Regional Office**  
800 Victoria Square  
Suite 4600  
P.O. Box 190  
Montréal, Que.  
H4Z 1C8  
(514) 283-3657

475, rue des Champs-Élysées  
Chicoutimi, Que.  
G7H 5V7  
(418) 545-1580

1010 des Galeries Blvd.  
Drummondville, Que.  
J2C 5W4  
(819) 478-4951

161, rue Principale  
Granby, Que.  
J2G 2V5  
(514) 372-5202

975 boul. St-Joseph, Suite 200  
Hull, Que.  
J8Z 1W8  
(819) 997-4434

3090, boul. Le Carrefour  
Suite 700  
Chomedey, Laval, Que.  
H7T 2J7  
(514) 687-4121

550 Chemin Chambly  
Longueuil, Que.  
J4H 3L8  
(514) 670-9550

800 Victoria Square  
Ground Floor  
P.O. Box 187  
Montréal, Que.  
H4Z 1C8  
(514) 878-9571

6068, rue Sherbrooke est  
Montréal, Que.  
H1N 1C1  
(514) 255-2311

871, chemin Saint-Louis  
Québec, Que.  
G1S 1C1  
(418) 648-3972

320, rue St-Germain est  
Bureau 303  
Rimouski, Que.  
G5L 1C2  
(418) 722-3300

147, avenue Mercier  
Rouyn, Que.  
J9X 4X4  
(819) 764-6701



## **Federal Business Development Bank - Branches (cont'd)**

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### **Québec Region (cont'd)**

---

500 boul. des Laurentides  
Suite 230  
Galeries des Laurentides  
St-Antoine-des-Laurentides, Que.  
J7Z 4M2  
(514) 432-7111

3100 Cote Vertu, Room 160  
Saint-Laurent, Que.  
H4R 2J8  
(514) 334-6560

106 Napoleon St., Suite 305  
Sept-Iles, Que.  
G4R 3L7  
(418) 968-1420

2532, rue King ouest  
Sherbrooke, Que.  
J1J 2E8  
(819) 564-5700

1410, rue des Cyprès  
Case postal 666  
Trois-Rivières, Que.  
G8Y 4S3  
(819) 375-1621

# Health and Welfare Canada - Regional Offices

---

## Alberta

Commonwealth Building  
Room 30  
9912 - 106th Street  
Edmonton, Alta.  
T5K 1C5  
(403) 420-2626

## British Columbia

Customs House  
Room 601  
1001 West Pender Street  
Vancouver, B.C.  
V6E 2M7  
(604) 666-3350

## Manitoba

Room 310  
269 Main Street  
Winnipeg, Man.  
R3C 1B2  
(204) 949-5490

## New Brunswick

Room 517  
189 Prince William Street  
P.O. Box 6396, Station A  
Saint John, N.B.  
E2L 2B9  
(506) 648-4860

## Newfoundland

Sir Humphrey Gilbert Building  
4th Floor  
165 Duckworth Street  
P.O. Box 5115  
St. John's, Nfld.  
A1C 5V3  
(709) 772-5536

## Nova Scotia

Ralston Building  
5th Floor  
1557 Hollis Street  
Halifax, N.S.  
B3J 1V5  
(902) 426-2160

## Ontario

Head Office  
c/o Enquiry Desk  
Jeanne Mance Building  
7th Floor  
Ottawa, Ont.  
K1A 1B7  
General Enquiries:  
(613) 990-7546  
Food and Drug Inspection:  
(613) 998-3845

2301 Midland Avenue  
Scarborough, Ont.  
M1P 4R7  
(416) 291-4231

## Health & Welfare Canada - Regional Offices ( cont'd)

---

### Québec

1001 Saint-Laurent Street West  
Longueuil, Que.  
J4K 1C7  
(514) 283-5488

### Saskatchewan

1855 Smith Street  
Room 103  
Regina, Sask.  
S4P 2N5  
(306) 780-5407

## **Regional Industrial Expansion - Offices**

---

### **Alberta**

---

Harry Hays Building, Room 630  
220 4th Avenue Southeast  
Calgary, Alta.  
T2P 3C3  
(403) 292-4575

Cornerpoint Building, Suite 505  
10179 105th Street  
Edmonton, Alta.  
T5J 3S3  
(403) 420-2944

### **British Columbia**

---

The Permanent Tower, Room 706  
299 Victoria Street  
Prince George, B.C.  
V2L 5B8  
(604) 561-5158

990 Fort Street, Room 200  
Victoria, B.C.  
V8V 3K2  
(604) 388-3181

Bentall Tower IV, Suite 1101  
1055 Dunsmuir Street  
P.O. Box 49178  
Bentall Postal Station  
Vancouver, B.C.  
V7X 1K8  
(604) 666-0434

### **Manitoba**

---

Evergreen Place, Room 210  
74 Cree Road  
Thompson, Man.  
R8N 0B8  
(204) 778-4486

330 Portage Ave., Room 608  
P.O. Box 981  
Winnipeg, Man.  
R3C 2V2  
(204) 983-6182

### **New Brunswick**

---

Keystone Place  
270 Douglas Avenue  
P.O. Box 700  
Bathurst, N.B.  
E2A 3Z6  
(506) 548-7420

139 Court Street  
P.O. Box 2754  
Grand Falls, N.B.  
E0J 1M0  
(506) 473-4994

590 Brunswick Street  
P.O. Box 578  
Fredericton, N.B.  
E3B 5A6  
(506) 452-3135

770 Main Street  
P.O. Box 1210  
Moncton, N.B.  
E1C 8P9  
(506) 857-6400

## **Regional Industrial Expansion - Offices (cont'd)**

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### **Newfoundland**

---

Herald Tower, Suite 505  
4 Herald Avenue  
P.O. Box 42  
Corner Brook, Nfld.  
A2H 4B5  
(709) 637-4477

Parsons Building  
90 O'Leary Avenue  
P.O. Box 8950  
St. John's, Nfld.  
A1B 3R9  
(709) 772-4884

Goose Bay Airport  
P.O. Box 730, Station A  
Happy Valley - Goose Bay  
Labrador, Nfld.  
A0P 1S0  
(709) 896-2741

### **Northwest Territories**

---

Precambrian Building, 10th Floor  
Postal Bag 6100  
Yellowknife, N.W.T.  
X1A 1C0  
(403) 920-8568

### **Nova Scotia**

---

1496 Lower Water Street  
P.O. Box 940, Station M  
Halifax, N.S.  
B3J 2V9  
(902) 426-2018

Entreprise Cap Breton  
295 Charlotte Street  
Sydney, N.S.  
B1P 6K7  
(902) 564-3614

## **Regional Industrial Expansion - Offices (cont'd)**

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### **Ontario**

---

**Southwestern Ontario District**  
451 Talbot Street, Suite 303  
**London, Ont.**  
N6A 5C9  
(519) 679-5820

**Eastern Ontario District**  
280 Albert Street, 1st Floor  
**Ottawa, Ont.**  
K1P 5G8  
(613) 993-4963

**Northern Ontario**  
Queenscentre  
473-477 Queen Street East  
**Sault Ste. Marie, Ont.**  
P6A 1Z5  
(705) 942-1327

**Northeastern Ontario District**  
30 Cedar Street, Suite 407  
**Sudbury, Ont.**  
P3E 1A4  
(705) 675-0711

**Northwestern Ontario District**  
710 Victoria Ave. East, Suite 209  
**Thunder Bay, Ont.**  
P7C 5P7  
(807) 623-4436

**Dominion Public Building**  
4th Floor  
1 Front Street West  
**Toronto, Ont.**  
M5J 1A4  
(416) 973-5000

### **Prince Edward Island**

---

**Confederation Court Mall**  
Suite 400  
134 Kent Street  
P.O. Box 1115  
**Charlottetown, P.E.I.**  
C1A 7M8  
(902) 566-7400

## **Regional Industrial Expansion - Offices (cont'd)**

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### **Québec**

---

170 Saint-Joseph Avenue South  
Room 203  
Alma, Que.  
G8B 3E8  
(418) 668-3084

701 Laure Street, 3rd Floor  
P.O. Box 698  
Sept-Iles, Que.  
G4R 4K9  
(418) 968-3426

Place du Centre  
Room 502  
150 Marchand Street  
Drummondville, Que.  
J2C 4N1  
(819) 478-4664

1335 King Street West  
Room 303  
Sherbrooke, Que.  
J1J 2B8  
(819) 565-4713

Tour de la Bourse, Suite 3800  
800 Victoria Place  
P.O. Box 247  
Montréal, Que.  
H4Z 1E8  
(514) 283-8185  
1-800-361-5367

Pollack Building  
Room 206  
225 Des Forges Boulevard  
Trois-Rivières, Que.  
G9A 2G7  
(819) 374-5544

John Munn Building  
112 Dalhousie Street  
Québec City, Que.  
G1K 4C1  
(418) 648-4826

Place du Québec  
Room 302  
888 3rd Avenue  
Val-d'Or, Que.  
J9P 5E6  
(819) 825-5260

180 Des Gouverneurs Street  
3rd Floor  
Rimouski, Que.  
G5L 8G1  
(418) 722-3282

### **Saskatchewan**

---

1100 1st Avenue East, 2nd Floor  
Prince Albert, Sask.  
S6V 2A7  
(306) 764-6800

1955 Smith Street, 4th Floor  
Regina, Sask.  
S4P 2N8  
(306) 780-6108

## **Regional Industrial Expansion - Offices (cont'd)**

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### **Saskatchewan (cont'd)**

---

105 21st Street East, 6th Floor  
Saskatoon, Sask.  
S7K 0B3  
(306) 975-4400

### **Yukon**

---

108 Lambert Street, Suite 301  
Whitehorse, Y.T.  
Y1A 1Z2  
(403) 668-4655



# Revenue Canada - Regional Customs Offices

---

## Alberta

Regional Collector  
220 - 4th Avenue S.E.  
P.O. Box 2910  
Calgary, Alta.  
T2P 2M7  
(403) 292-4628

## Atlantic

Regional Collector  
Quinpool Centre  
6169 Quinpool Road  
P.O. Box 3080  
Halifax, N.S.  
B3J 3G6  
(902) 426-2914

## Central

Regional Collector  
Federal Building  
269 Main Street  
Winnipeg, Man.  
R3C 1B3  
(204) 949-3758

## Hamilton

Regional Collector  
10 John Street S.  
P.O. Box 989  
Hamilton, Ont.  
L8N 3V8  
(416) 572-2811

## Montréal

Regional Collector  
400 Youville Square  
Montréal, Que.  
H2Y 2C1  
(514) 283-6201

## Ottawa

Regional Collector  
360 Coventry Road  
P.O. Box 8257  
Ottawa, Ont.  
K1K 2C6  
(613) 991-0566

## Pacific

Regional Collector  
1001 West Pender  
Vancouver, B.C.  
V6E 2M8  
(604) 666-0456

## Québec

Regional Collector  
130 Dalhousie  
P.O. Box 2267  
Québec, Que.  
G1K 7P6  
(418) 648-3708

## Southwestern Ontario

Regional Collector  
5th Floor, Federal Building  
185 Ouellette  
Windsor, Ont.  
N9A 4H8  
(519) 254-9202

## Toronto

Regional Collector  
9th Floor, Manulife Centre  
55 Bloor Street West  
P.O. Box 10, Station A  
Toronto, Ont.  
M5W 1A3  
(416) 973-8260

# Revenue Canada - Regional Excise Offices

---

## Atlantic

Regional Director  
6169 Quinpool Road  
2nd Floor  
P.O. Box 1658  
Halifax, N.S.  
B3J 2Z8  
(902) 426-2143

## Calgary

Regional Director  
220-4th Avenue S.E.  
Room 470  
P.O. Box 2525  
Station M  
Calgary, Alta.  
T2P 3B7  
(403) 292-5669

## Montréal

Regional Director  
400 Youville Sq.  
P.O. Box 6092, Stn. A  
Montréal, Que.  
H3C 3H3  
(514) 283-6023

## Ottawa

Regional Director  
360 Coventry Road  
P.O. Box 8257  
Ottawa, Ont.  
K1G 3H7  
(613) 991-0448

## Québec

Regional Director  
410 Charest Blvd., E.  
7th Floor  
P.O. Box 2117  
Postal Terminal  
Québec, Que.  
G1K 7M9  
(418) 648-3853

## Pacific

Regional Director  
4664 Lougheed Highway  
Room 201  
Burnaby, B.C.  
V5C 6C2  
(604) 666-3803

## Southwestern Ontario

Regional Director  
Dominion Public Building  
3rd Floor  
P.O. Box 5548, Terminal A  
457 Richmond Street  
London, Ont.  
N6A 4R3  
(519) 679-4145

## Toronto

Regional Director  
4th Floor  
25 St. Clair Avenue E.  
P.O. Box 100, Station Q  
Toronto, Ont.  
M4T 2L7  
(416) 973-6380

## **Revenue Canada - Regional Excise Offices (cont'd)**

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### **Winnipeg**

---

Regional Director  
391 York Ave.  
4th Floor  
P.O. Box 1022  
220 Portage Avenue  
**Winnipeg, Man.**  
R3C 2W2  
(204) 949-2972

## **Revenue Canada - Regional Taxation Offices**

---

### **Alberta**

---

220 - 4th Avenue, S.E.  
Calgary, Alta.  
T2G 0L1  
(403) 292-4101

9820 - 107th Street  
Federal Public Building  
Edmonton, Alta.  
T5K 1E8  
(403) 420-3510

### **British Columbia**

---

277 Winnipeg Street  
Federal Building  
Penticton, B.C.  
V2A 1N6  
(604) 492-9200

1166 West Pender St.  
Vancouver, B.C.  
V6E 3H8  
(604) 689-5411

1415 Vancouver Street  
Victoria, B.C.  
V8V 3W4  
(604) 388-0121

### **Manitoba**

---

391 York Avenue  
Revenue Building  
Winnipeg, Man.  
R3C 0P5  
(204) 949-6350

### **New Brunswick**

---

786 King Street  
Bathurst, N.B.  
E2A 1R5  
(506) 548-4407

65 Canterbury Street  
New Post Office Building  
Saint John, N.B.  
E2L 4H9  
(506) 648-4600

### **Newfoundland**

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165 Duckworth Street  
Sir Humphrey Gilbert Building  
St. John's, Nfld.  
A1C 5X6  
(709) 772-2610

## **Revenue Canada - Regional Taxation Offices (cont'd)**

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### **Northwest Territories**

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Administered by  
Edmonton District

### **Nova Scotia**

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1557 Hollis Street  
Ralston Building  
Halifax, N.S.  
B3J 2T5  
(902) 426-2210

60 Dorchester Street  
Federal Building  
Sydney, N.S.  
B1P 6K3  
(902) 564-7080

### **Ontario**

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11 Station Street  
New Federal Building  
Belleville, Ont.  
K8N 2S3  
(613) 962-8611

360 Lisgar Street  
Century Building  
Ottawa, Ont.  
K1A 0L9  
(613) 598-2275

150 Main Street West  
National Revenue Building  
Hamilton, Ont.  
L8N 3E1  
(416) 522-8671

32 Church Street  
Federal Building  
St.Catharines, Ont.  
L2R 3B9  
(416) 688-4000

385 Princess Street  
Federal Building  
Kingston, Ont.  
K7L 1C1  
(613) 545-8371

200 Town Centre Court  
Suite 900  
Scarborough, Ont.  
M1P 4Y3  
(416) 869-1500

166 Frederick St.  
National Revenue Building  
Kitchener, Ont.  
N2G 4N1  
(519) 579-2230

19 Lisgar Street South  
Sudbury, Ont.  
P3E 3L5  
(705) 675-0581

451 Talbot Street  
London, Ont.  
N6A 5E5  
(519) 679-4211

201 North May Street  
Revenue Building  
Thunder Bay, Ont.  
P7C 3P5  
(807) 623-3443

## Revenue Canada - Regional Taxation Offices (cont'd)

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### Ontario (cont'd)

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36 Adelaide Street East  
Mackenzie Building  
Toronto, Ont.  
M5C 1J7  
(416) 869-1500

185 Ouellette Ave.  
Windsor, Ont.  
N9A 5S8  
(519) 258-8302

### Prince Edward Island

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90 Richmond Street  
Charlottetown, P.E.I.  
C1A 8L3  
(902) 566-7200

### Québec

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3131 St.Martin Blvd. West  
Laval, Que.  
H7T 2A7  
(514) 283-5300

Galleries Cousineau  
5245 Cousineau Boulevard  
Suite 200  
St. Hubert, Que.  
J3Y 7Z7  
(514) 283-5300

305 René-Levesque Blvd. West  
National Revenue Building  
Montréal, Que.  
H2Z 1A6  
(514) 283-5300

50 Couture Street  
Federal Building  
Sherbrooke, Que.  
J1H 5L8  
(819) 565-4888

165 Pointe aux Lièvres St. South  
Québec, Que.  
G1K 7L3  
(418) 648-3180

1055 Blvd. Desforges  
Trois Rivières, Que.  
G8Z 4J8  
(819) 373-2723

11 Terminus Street East  
Rouyn, Que.  
J9X 3B5  
(819) 764-5171

## Revenue Canada - Regional Taxation Offices (cont'd)

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### Saskatchewan

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1955 Smith Street  
Income Tax Building  
Regina, Sask.  
S4P 2N9  
(306) 780-6015

201 - 21st Street East  
Canadian Imperial Bank of  
Commerce Building  
Saskatoon, Sask.  
S7K 0A8  
(306) 975-4595

# Provincial Governments - Small Business Development Departments

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## Alberta

Department of Economic  
Development and Trade  
9940-106th Street  
Sterling Place, 6th Floor  
Edmonton, Alta.  
T5K 2P6  
(403) 427-3685

## British Columbia

Ministry of Economic Development  
750 Pacific Boulevard South  
P.O. Box 19  
Vancouver, B.C.  
V6B 5E7  
(604) 660-3900

## Manitoba

Department of Business  
Development  
and Tourism  
Business Development Centre  
1329 Niakwa Rd.  
2nd Floor  
Winnipeg, Man.  
R2J 3T4  
(204) 945-7738

## New Brunswick

Department of Commerce  
and Technology  
King Street  
Centennial Bldg.  
Suite 517  
P.O. Box 6000  
Fredericton, N.B.  
E3B 5H1  
(506) 453-3608

## Newfoundland

Department of Development  
and Tourism  
Confederation Complex  
West Block  
4th Floor  
P.O. Box 4750  
St. John's, Nfld.  
A1C 5T7  
(709) 576-2781

## Northwest Territories

Department of Economic  
Development and Tourism  
Business Service Centre  
P.O. Box 1320  
Yellowknife, N.W.T.  
X1A 2L9  
(403) 873-7377



**Provincial Governments -  
Small Business Development Departments (cont'd)**

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**Nova Scotia**

Industry, Trade and Technology  
Small Business Service Centre  
1800 Argyle Street  
P.O. Box 519  
Halifax, N.S.  
B3J 2R7  
(902) 424-3973

**Ontario**

Ministry of Industry, Trade  
and Technology  
Small Business Advice and Council  
900 Bay St., 6th Floor  
Hearst Block  
Toronto, Ont.  
M7A 2E1  
Toll-Free Hotline:  
1-800-387-6142

**Prince Edward Island**

Department of Industry  
Shaw Bldg.  
P.O. Box 2000  
Charlottetown, P.E.I.  
C1A 7N8  
(902) 368-4240

**Québec**

Ministère de l'Industrie  
et du Commerce  
710 Place D'Youville  
Québec, Que.  
G1R 4Y4  
(418) 643-5070

**Saskatchewan**

Department of Tourism,  
Small Business  
and Cooperatives  
Business Resource Centre  
1870 Albert St.  
Regina, Sask.  
S4P 3V7  
(306) 787-2207

**Yukon**

Ministry of Economic Development,  
Mines and Small Business  
Business Development Office  
P.O. Box 2703  
Whitehorse, Y.T.  
Y1A 2C6  
(403) 667-3011

# Provincial Departments - Incorporation/Registration

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## Alberta

Corporate Registry  
Department of Consumer and  
Corporate Affairs  
10365 - 97th St.  
8th Floor  
Edmonton, Alta.  
T5J 3W7  
(403) 427-2311

## British Columbia

Registrar of Companies  
Ministry of Consumer and  
Corporate Affairs  
940 Blanshard St.  
Victoria, B.C.  
V8W 3E6  
(604) 387-4471  
Name registration dept.:  
(604) 356-2893

## Manitoba

Director  
Corporations Branch  
Department of Consumer and  
Corporate Affairs  
405 Broadway  
10th Floor  
Winnipeg, Man.  
R3C 3L6  
(204) 945-4206

## New Brunswick

Director  
Corporate and Trust Affairs  
Department of Justice  
Consumer and Corporate Affairs  
348 King St.  
P.O. Box 6000  
Fredericton, N.B.  
E3B 5H1  
(506) 453-2703

## Newfoundland

General Registrar of Deeds  
Companies and Securities  
Confederation Bldg., East Block  
Ground Floor  
P.O. Box 4750  
St. John's, Nfld.  
A1C 5T7  
(709) 576-3316

## Northwest Territories

Registrar Companies  
Department of Justice  
3rd Floor, Court House  
Government of the Northwest  
Territories  
Yellowknife, N.W.T.  
X1A 2L9  
(403) 873-7492

## Nova Scotia

Registrar of Joint Stock Companies  
1660 Hollis St.  
P.O. Box 1529  
Halifax, N.S.  
B3J 2Y4  
(902) 424-7770

## Ontario

Companies Services Branch  
Ministry of Consumer and  
Commercial Relations  
393 University Ave.  
2nd Floor  
Toronto, Ont.  
M7A 2H6  
(416) 596-3762

**Provincial Departments -  
Incorporation/Registration (cont'd)**

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**Prince Edward Island**

Department of Justice  
105 Rockford St.  
Shaw Bldg.  
5th Floor  
P.O. Box 2000  
Charlottetown, P.E.I.  
C1A 7N8  
(902) 368-4563

**Québec**

Directeur  
Service des compagnies  
L'Inspecteur général des  
institutions financières  
800 square d'Youville  
6<sup>e</sup> étage  
Québec, Que.  
G1R 4Y5  
(418) 643-3625

**Saskatchewan**

Director  
Saskatchewan Consumer  
and Corporation Branch  
1871 Smith St.  
Regina, Sask.  
S4P 3V7  
(306) 787-2962

**Yukon Territory**

Registrar of Corporations  
Government of the Yukon Territory  
Department of Consumer  
and Corporate Affairs  
P.O. Box 2703  
Whitehorse, Y.T.  
Y1A 2C6  
(403) 667-5442

