COMPARATIVE CHART No. 1 (2006-09-05)

COMPARING THE SOCIETY ACT TO OTHER NOT-FOR-PROFIT INCORPORATION STATUTES IN CANADA

This chart compares selected provisions from the British Columbia *Society Act* with their equivalents across Canada. The Provincial, Territorial, and federal Acts are:

Abbreviation	Act
BC	Society Act, R.S.B.C. 1996, c. 433
AB	Societies Act, R.S.A. 2000, c. S-14
SK	The Non-Profit Corporations Act, 1995, S.S. 1995, c. N-4.2
MB	Part XXII of The Corporations Act, C.C.S.M. c. C225*
ON	Part III of the Corporations Act, R.S.O. 1990, c. C.38**
NB	Sections 16-18 of the <i>Companies Act</i> , R.S.N.B. 1973, c. C-13*
PEI	Part II of the Companies Act, R.S.P.E.I. 1988, c. C-14**
NS	Societies Act, R.S.N.S. 1989, c. 435
NFL	Part XXI of the Corporations Act, R.S.N.L. 1990, c. C-36*
YK	Societies Act, R.S.Y. 2002, c. 206
NWT & NU	Societies Act, R.S.N.W.T. 1988, c. S-11
CA	Part II of the Canada Corporations Act, R.S.C. 1970, c. C-32**

^{*}The remainder of the Act applies to not-for-profit corporations, in addition to the sections or Part specifically dealing with them.

^{**}Other specified sections of the whole Act apply to not-for-profit corporations, in addition to the Part specifically dealing with them.

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
Incorpora				•		•					
Purposes											
-S. 2(1) provides an unexhaustive list of purposes for which a society may become incorporated. Subsections (a)-	-S. 3(1) provides an unexhaustive list of purposes for which a society may become incorporated, and also exempts the purposes of carrying on trade or business.	-No equivalent.	-S. 267(1) provides an unexhaustive list of purposes for which a society may be incorporated. Under s. 267(2), societies with purposes related to regional economic development must receive governmental approval prior to incorporation.	-No equivalent.	2 kinds of organizations: s. 16 outlines Fishing, Sporting and Literary Clubs, and s. 18 outlines other companiesS. 18(1) provides a complete list of purposes for which a company may be incorporated under this section, but s. 18(2) provides an unexhaustive list	a complete list of purposes for which a society may be incorpo- rated.		an un-exhaustive list of purposes for which a soci- ety may be in-	-Under s. 3, in- corporation may occur for any lawful pur- pose other than carrying on a trade or busi- ness.	-S. 2 provides an un- exhaustive list of purposes for which societies may be incor- porated, and also exempts the purposes of carrying on a trade or busi- ness.	-S. 154 provides an unexhaustive list of purposes for which societies may be incorporated.
					(and for other like purposes).						
Application Prod	cedure				nke purposes).						
-S. 3: five or more persons -S. 3: file with	-S. 3(1): five or more persons -S. 9(1): submit to the Registrar an application in the prescribed	-S. 5(1): one or more persons -S. 5(1): sign and deliver to the Director articles of incorporation and other required documentsS. 5(2): restrictions—persons younger than 18, those of unsound mind, those who are forbidden from incorporating, or who are bankrupt.	-S. 269: three or more persons -S. 5(1): sign and deliver to the Director articles of incorporationS. 268: the articles must be in the prescribed form, and there is a list of specific provisions they must states. 5(2): restrictions—persons younger than 18, or who are bankrupt.	-S. 4(1): not fewer than three persons may applyUnder s. 119, the applicants file an application with the Lieutenant Governor. The section lists what the application may request to be embodied in the letters patent.	-S. 4(1): three or more persons -S. 6(1) apply for letters patent from the Director. S. 18(1) and (2) lists particulars that must be set out in the application for letters patent.	more persons -S. 90: apply for letters patent from the Minister. A memorandum setting out the by-laws of the society must accom-	-S. 5: submit to the Registrar the memorandum, by-laws, fees, and information about directors. The memoran- dum in the pre- scribed form in Schedule A.	articles of incor- poration, and in- formation about	-S. 3: five or more persons -S. 5: apply to the Registrar in the prescribed form (Form 1 in Regs), and with the prescribed fee (Schedule B).	-S. 2: five or more persons -S. 2: submit to the Registrar an application in the prescribed form (Form 1 in the regs), by-laws, and a fee.	-S. 155: file with the De- partment an ap-

Certificate of incorporation in incorporat	BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
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porated society. without capital those set out in the letters pat-												
stock. the letters pat-			1	1	- III person		•					
	portition society.											
						-Ss. 14(1)(a)-(z)						

ВС	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
					provides an un- exhaustive list of the powers incidental and ancillary to those set out in the letters pat- ent.						
Naming											
-Under s. 3(6),	-There are no	-Under s. 10,	-Under s. 270,	-Under s. 22, a	-Under s.	-Under s. 6(a) of	There are no	-Under s. 423,	-There are no	-S. 3: Registrar	-There are no
the naming pro-	specified name	"incorporated"	"Incorporated",		6(1)(a) and 6(2),		specified name	"incorporated",	specified name	may direct that	specified name
visions under	requirements.	or "corporation"	"Corporation",	use its name in	"incorporated,"	rated", "lim-	requirements.	"corporation", or	requirements.	intended name	requirements
Division 2 of	-S. 6(1) lists	must be part of	or their abbre-	whatever form	"limited," or an	ited", "corpora-	-Under s. 6(3), a		-S. 10 (1) out-	be modified in	-S. 28 restricts
Part 2 of the	naming restric-	every corpora-	viations shall be	and language as	abbreviation or	tion", or an ab-	society's name	or French	lines basic	accordance	names similar
Business Cor-	tions, and s.	tion's name.	the last word of	provided by the	French equiva-	breviation or	must not be	equivalent must	naming restric-	with directions	or identical to
porations Act	6(2)-(5) de-	-S. 11 sets out	each corpora-	letters patent.	lent must be	French equiva-	identical or	be the last word	tions, and s.	given by Regis-	those of other
apply to socie-	scribes the Reg-	U	tion. This only		part of every	lent must be	highly similar to		10(2) allows	trar.	corporations.
ties.		name, and s. 12	applies to cor-		corporation's	part of every	that of another	This only applies	_		-Under s. 25(2),
-Division 2 also contains provi-	dures for chang-	sets out basic	porations incor- porated after		nameUnder s.	corporation's name.	company.	to corporations incorporated af-	reject the name if it is objec-		a corporation can be desig-
sions on reser-	_	naming.	1964, or those		6(1)(a), a com-	-Under s. 10,		ter 1987, or	tionable or too		nated by either
vations, restric-	der s. 5, a soci-	naming.	that change their		pany's name	the Minister		those that have	similar to an-		its French or
tions, and as-	ety can reserve		name.		must not be	may change the		changed their	other name.		English name.
sumed names.	a name.		-Under s. 10(3),		identical or	name. S. 12 al-		name.			
			a name may be		highly similar to	lows the Direc-		-Under ss. 18-			
			in any language.		that of another	tor to reserve		19, a name may			
			S. 11(1) dis-		company or or-	and register a		be in any lan-			
			cusses reserva-		ganization.	name. S. 16		guage. Ss. 404-			
			tions, and ss.		-Under s. 6(3), a	_		407 discuss pro-			
			12(2)-(4).		company's	name changes.		hibited names,			
					name may be			and s. 403 dis-			
					legally desig-			cusses reserva-			
					nated in English			tions.			
					or FrenchUnder s. 9(1),						
					the applicants						
					may be required						
					to establish that						
					they satisfied all						
					naming re-						
					quirements, or						
					under 11(2), the						
					Director may						
					give the com-						
					pany a new						
					name.						

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
					-Ss. 32-24 provide for name changesThere is no mention of name reservations.						
No share capital	G 4/1)	[g 1	11-1	D. d III.	G 10/2/1 / 1	I a ao	I G 4	410	G 4(1)	G 10	G 154 · ·
-S. 8: a society must not have a capital divided into shares.	-S. 4(1): no society shall have a capital divided into shares.	as a body corporate without	-Under s. 268, the articles must state that the corporation has no authorized share capital.	-Part III is enti- tled: Corpora- tions without share capital.	-S. 18(2(b): the company shall not have any capital stock	-S. 89 states that Part II applies to corporations without share capital.	-S. 4: no society shall have a capital divided into shares.	-s. 418 states that Part XXI applies to corpo- rations without share capital.	ciety shall have capital divided	-S. 12: no society shall have a capital divided into shares.	-S. 154 states that the corpo- ration incorpo- rated under Part II must be without share capital.
Interest not trans	ferable										cupitui.
-S. 9: except as provided in the by-laws, the interest of a member is not transferable.	-S. 4(2): the interest of a member is not transferable.	the articles or by-laws, interest of a member is	-S. 274: unless the articles pro- vide otherwise, the interest of a member in a corporation is not transferable.	member is not transferable.	-S. 16(1): the shares of the capital stock are not transferable to a nonmember, until their name has been submitted for the approval of existing members.	1	-S. 4: the interest of a member in a society shall not be transferable.	-S. 427: unless the articles pro- vide otherwise, interest of a member is not transferable.	terest of a member in a	-S. 14: the interest of a member is not transferable.	-S. 43 allows transfer of shares of a de- ceased member. There is no other mention of share trans- fer.
Branch societies		NI	NT	NT	3371.11.11.	NI	NT	NI	111	NI	NT
-Under s. 18(1) a society may establish and maintain one or more branch societies, with powers conferred by the society and not exceeding those of the society.		-ivo equivaient.	-No equivalent.	-No equivalent.	-While branch companies are mentioned in terms of regis- tration and book-keeping, there are no provisions for establishing branch compa- nies.	-no equivalent.	-No equivalent.	i-no equivaient.	-Under s. 17, a society may have one or more branch societies. Upon establishment or dissolution of a branch society, the society must send notice to the	-No equivalent.	-ivo equivaient.

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Ss. 18(2)-(5) lay	The procedure								Registrar.		
out procedures	involves send-										
for establishing	ing information										
and dissolving	about the branch										
branch societies,	society to the										
	Registrar.										
ing require-	3										
ments.											
-Under s. 19, a											
branch society											
can be incorpo-											
rated by filing a											
certificate with											
the Registrar. Amalgamation											
-Under s. 17, 2	-Under s. 32,	-Under s. 169,	-Under s. 176,	-Under s. 113,	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 289	-No equivalent.	-Under s. 25(2),	-No equivalent.
or more socie-	each society sets	,	the corporations		-1 to equivalent.	-140 cquivaicht.	-140 cquivaicht.	the corporations	-140 cquivaiciit.	the corporations	-140 equivalent.
ties submit cop-	•	means must be		must enter into				set out the terms		set out the	
		set out in the		an agreement,				and means in the		terms and	
1											
		amalgamation		of which the re-				agreement, in-		means in the	
_				quired elements				cluding the listed		agreement, in-	
directors to		der s. 170 the		are listed in				provisions. Un-		cluding the	
3		directors submit		113(2). The				der s. 290, mem-		listed provi-	
	submit the	the agreement		agreement must				bers must ap-		sions. Under s.	
by-laws. The	agreement to the			receive a 2/3				prove of the		25(3), the	
amalgamated	members for	members meet-		majority of				agreement by		agreement must	
society must			, , , ,	members' votes.				special resolu-		be approved of	
then comply		s. 172, articles	cial resolution	The corpora-				tion or vote. Un-		by extraordi-	
		of amalgama-		tions may then				der s. 293, arti-		nary resolution	
poration proce-		tion and other	bers at a meet-	apply jointly to				cles of amalga-		by each society.	
dures in s. 3,	other documen-	required docu-	ing. Under s.	the Lieutenant				mation, along		An application,	
outlined above.	tation must be	ments must be	179, articles of	Governor for				with information		the resolution,	
	filed with the	sent to the Di-	amalgamation	letters patent.				on directors and		the agreement,	
	Registrar. A	rector, who may	are then sent to	_				the registered of-		a fee, and other	
	certificate of	issue a certifi-	the Director,					fice must be sent		information	
	amalgamation	cate of amalga-	who may issue a					to the Registrar,		must be filed	
		mation.	certificate of					who may then		with the Regis-	
	sued.	-S. 171 de-	amalgamation.					release a certifi-		trar.	
		scribes Vertical	-S. 178 de-					cate of amalga-		-Under s. 25(5),	
	1	short-form	scribes vertical					mation under s.		the societies are	
		amalgamation.	and horizontal					294.		amalgamated	
	1	6	short-form					-Ss. 291-292 de-		upon the issu-	
	1		amalgamations.					scribe vertical		ance of a cer-	
	1							and horizontal		tificate by the	
	1							short-form		Registrar.	
								amalgamations.		registrar.	
Limitation of Lie	ability of Member	<u> </u>						amargamacions.			
-Under s. 5, a		-Under s. 32, no	-Under s	-Under s. 122, a	-Under s 40(1)	-Under s. 57,	-Under s 27 no	-Under s. 81, the	-Under s 12 no	-Under s 13 a	-Unders 18(1)
-onuci s. J, a	1-011uci s. 21, a	-Unuci 8. 32, 110	-Olluci S.	-Onuci s. 144, a	-Unuci s. 49(1),	-Onuci S. J/,	-Unuci S. 21, 110	-chaci s. or, the	-Onuci 8. 12, 110	-Onuci S. 13, a	-011uci s. 40(1),

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
member is not,	member is not,	member of a	18(2)(i), the	member shall	members are not		member shall,	members of a	member of a	member is not	the members of
in their individ-	in their individ-	corporation is	members of the	not be held an-	responsible for	a company shall	in their individ-	corporation are	society is, be-	liable in his or	the company
ual capacity, li-	ual capacity, li-	liable for any li-	corporation	swerable or re-	any act or loss	not be held re-	ual capacity, by	not liable for a	cause of their	her individual	are not respon-
able for a debt	able for a debt	ability, act, or	shall not as such		relating to or	sponsible for	liable for any	liability, act, or	membership, li-	capacity for any	sible for any
or liability of			be liable for any	any act, default,	connected with		debt or liability	default of the	able for a debt	debt or liability	act, default, or
the society.	the society.	corporation.	debts or obliga-		the company.		of the society	corporation.		of the society.	liability of the
			tions of the	ability of the	-However, s.	1 .	beyond the	However, 3 ex-	the society in		company, or for
			company.	corporation or	49(2) only lim-	anything con-	amount of any	ceptions are	their individual		any engage-
				for any en-	its member's li-	nected or related		listed.	capacity.		ment, claim,
				gagement,	ability, in rela-	to the company.	dues, or fees				payment, loss,
				claim, payment,	tion to certain		payable by				injury, transac-
				loss, injury,	shares.		them.				tion, matter or
				transaction,							thing relating to
				matter or thing							or connected
				relating to or							with the com-
				connected with							pany.
CI ·	<u> </u>	· 1D	-	the corporation.							
	n Constitut	tion and By	y-laws								
Changes						ı	ı				
-Under s. 20(1),	-Under s. 16(1),	-Ss. 161(1)(a)-	-Ss. 167(1)(a)-	-Under s.	-Under s. 43, a	-Under s. 17,	-Under s. 10(f),	-Ss. 279(1)(a)-	-Under s. 9, a	-Under s. 23(1),	-Under s. 20(1),
a society may	a society may	(j) provides an	(m) provides an	131(1), a corpo-	company may	the letters patent	• •	(o) provides an	society may	a society may	a society may
change its name		un-exhaustive	un-exhaustive	ration may ap-	alter its letters	can be altered	•			change, by ex-	adopt an
	• •	list of ways in	list of ways in	ply to the Lieu-	patent, by pass-	by: extending	or alter its ob-	list of ways in	poses by spe-	traordinary	amendment by
	lution: to in-	which articles	which articles	tenant Governor	ing a by-law	the powers of	jects by special	which articles		resolution, the	a by-law sanc-
pose must not be abandoned)	clude objects that may be	may be	may be amended by	for the issue of supplementary	approved of by 2/3 of the mem-	the company to other powers	resolution, so as to add to or re-	may be amended by special reso-	The change is only effective	name, the objects of the so-	tioned by a 2/3 majority vote,
by special reso-	combined with	amended by special resolu-	special resolu-	letters patent,	bers at a special	and purposes;	strict or aban-	lution. Under s.	when filed with	ciety, and the	to extend the
lution.	the existing ob-	tion.	tion.	which may ex-	GM, which au-	reducing, limit-	don any of its	279(3), provi-	and approved	locality in	objects of the
-Ss. 20(2)-(5)	jects of the so-	-Under s.	-Under s.	tend, limit, or	thorizes the di-	ing, amending,	objects or the	sions that restrict		which the op-	corporation to
contain provisos	3	161(2), charita-	167(2), the arti-		rectors to apply		locality in	the powers of the		erations of the	further or other
and limitations.	strict or aban-	ble corporations	cles of a corpo-	change its	for supplemen-	powers or any		directors to	iui.	society are	objects, or to
una minutations.		may only amend		name, vary any	tary letters pat-		ties are chiefly	manage the af-		chiefly carried	reduce, limit,
			amended to	provision in its	ent. The letters	of the letters	carried on.	fairs of a corpo-		on.	amend, or vary
	application.		convert corpora-	letter patent,		patent.	-Under s. 11(1),	ration may not			the objects or
	* *	they still remain	tions without	and convert	tered by: chang-	-Under s. 17,	no such resolu-	be amended, ex-		-Under ss.	the powers of
	a notice of the	charitable cor-	share capital	corporations	ing the purposes	the company	tion shall take	cept with the		23(2)-(6), after	the company or
	alteration of ob-	porations, with	into corpora-	with share capi-	of the company,	may choose to	effect until the	consent of all		an amendment	any of the pro-
		a few provisos	tions with share	tal into corpora-	reducing, limit-	alter its letters	Registrar ap-	members.		has been	visions of the
	published, at the	listed in s.	capital, and vice	tions without	ing, or extend-	patent by a reso-	proves it. Upon			adopted, the	letters patent.
	expense of the	161(3).	versa.	share capital,	ing the powers	lution passed by		-Under ss. 285-		Registrar shall	-Under s. 20(5),
	society.	-Ss. 161(4)-(8)	-Under ss. 171-	and vice versa.	of the company,		s. 11(2), the	286, after an		issue a certifi-	the society may
		list details and	173, articles are	-Under s.	or changing the		Registrar may	amendment has		cate and pub-	apply for sup-
		limitations to al-	amended by ap-	131(2), such	company into a	a special GM	issue a certifi-	been adopted, ar-		lish notice.	plementary let-
		tering articles.	plication for and	applications	Fishing, Sport-	called for the	cate. Under s.	ticles are sent to			ters patent
		** 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	issuance of a	shall be author-	ing or Literary	purpose. Under	11(3), notice of	the Registrar,			through the
		-Under ss. 164-	certificate of		Club (non-	ss. 18-19, after	alterations shall	who may issue a			Minister, who
		· /	amendment by	resolution.	profit).		be published at	certificate of			may grant the
		amended by ap-	the Director.	-S. 131(4) lays	-Under s. 46(1),	has been	the cost of the	amendment.			letters and pub-

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		plication for and		out the special	when the Direc-	adopted, letters	society.				lish notice.
		issuance of a	-Under s.	provisions for	tor issues the	patent are					
		certificate of	174.1(7), if a	conversion into	Supplementary	amended by ap-					-The procedure
		amendment by	name is	a company or a	Letters Patent,	plication for and					for changing
		the Director.	amended to dif-	corporation with		issuance of sup-					the name under
			fer from that in	or without share	published.	plementary let-					s. 29 is much
			the original arti-	capital.		ters patent from					the same.
			cles, the Direc-		-The procedure	the Minister					
			tor must publish		for changing	through the Di-					
			notice.		names under s.	rector. Notice of					
					33 is much the	the letters shall					
					same.	be published.					
						-Under s. 16(1),					
						a company may					
						alter its name					
						with the sanc-					
						tion of a special					
						resolution of the					
						company, and					
						approval of the					
						Minister. The					
						Director shall					
						issue an altered					
						certificate of in-					
						corporation.					
Effect of Change		11 1 166(2)	TT 1	NT 1 1	TT 1 24	11 1 16(2)	NT	TT 1 20.6(2)	N T 1 1	TT 1 24	11 1 20
	-No equivalent.	Under 166(2),	-Under s. 173(2), no	-No equivalent.	-Under s. 34, no	· / /	-No equivalent.	-Under s. 286(3),	-No equivalent.	-Under s. 24, a change of name	-Under s. 30,
change of name does not affect		no amendment affects any ex-	amendment af-		name alteration	a name altera- tion does not af-		an amendment does not affect		does not affect	alteration of name does not
any right or ob-		isting legal pro-	fects an existing			fect any rights		any existing le-		any rights or	affect the rights
ligation of the		ceeding.	legal proceed-		of the company,	and obligations		gal proceeding.		obligations of a	
society, or ren-		ceeding.	ing.		or any existing	of the company,		gai proceeding.		society or ren-	of the company,
der defective le-			mg.		legal proceed-	or any existing				der defective	nor any existing
gal proceedings					ing.	legal proceed-					legal proceed-
by or against the					mg.	ing.				gal proceed-	ings.
society. Any ex-						0-				ings.	
isting legal pro-										<i>6</i>	
ceeding may be											
continued or											
commenced											
against the soci-											
ety under its											
new name.											
Change in by-law											
	-Under s. 15,	-Under s. 153	-Under s. 98(1),	-Under s. 129(1)	-Under s. 97, di-	-Under s.	-Under s. 13(1),	-Under s. 170(1),	-Under s. 8, a	-Under s. 6(1),	-Under s.
	by-laws may be	(1), unless arti-	the directors	the directors				directors may	society may	the by-laws of a	
change its by-	rescinded, al-	cles, by-laws, or	may make,	may pass by-	power to repeal,	mode of repeal-	by special reso-	make, amend, or	change its by-	society may be	mode of repeal-

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laws by special	tered, or added	a unanimous	amend, or re-	laws to regulate	amend, or re-	ing or amending	lution make,	repeal by-laws.	laws by special	rescinded, al-	ing or amend-
resolution, and	to by special	member agree-	peal by resolu-	the topics listed	enact by-laws.	by-laws shall be	amend, or re-		resolution but	tered, or added	ing by-laws
	* *	ment provide	tion any by-laws		,		peal by-laws.		the change is	to at the AGM	must be pro-
effective on ei-	changes must be		that regulate the	-Under s. 129(2)		by-laws.	1 2		not effective	or by extraordi-	vided for in the
ther the date on	registered by the	rectors may, by	business or af-	a by-law is only		,			until filed with	nary resolution	corporation's
	Registrar, who	resolution,	fairs of the cor-	effective until					and approved	of the society.	by-laws;
	may refuse to	make, amend, or		the next AGM,					by the registrar.		changes to by-
	do so if the by-	repeal any by-	P	unless it is con-					- y B		laws do not
	laws are not in	laws.		firmed by the							take effect until
	accordance with	-S. 153 (2): di-		members at a							approved of by
is later.	the application	rectors must		general meeting							the Minister.
	for incorpora-	submit the by-		called for that							lite iviiiisteii
further details	tion or is con-	law, amend-		purpose							
	trary to law.	ment, or repeal		purpose							
tion.	litary to rann	to members at									
		the next meeting									
		of members,									
		and the mem-									
		bers may, by									
		ordinary resolu-									
		tion, confirm,									
		reject, or amend									
		the by-law,									
		amendment, or									
		repeal.									
		-S. 153 (3): by-									
		law, amend-									
		ment, or repeal									
		is effective from									
		the date of the									
		directors' reso-									
		lution.									
Directors											
Requirements											
-Under s. 24(3),	-No equivalent.	-Under s. 89, a	-Under s.	-Under s. 283(2)	-Under s. 87(1),	-No equivalent.	-No equivalent.	-Under s. 422(1),	-No equivalent.	-No equivalent.	-No equivalent.
there must be at	_	Membership	269(1), a corpo-	a corporation	a company must	_	=	a corporation	_	_	_
least 3 directors.		Corporation: at	ration must have	must have not	have at least 3			must have at			
At least one		least 1 director	at least 3 direc-	fewer than 3 di-	directors.			least 3 directors.			
must reside in		-Under s. 89, a	tors.	rectors.	-S. 87(1.2) lists			-S. 172 lists per-			
BC.		Charitable Cor-	-S. 100(1) lists	-Under s. 286(1)	persons dis-			son disqualified			
		poration: At	persons dis-	a director must	qualified from			from being a di-			
		least 3 directors,	qualified from	be a member of	being a director.			rector.			
		and at least 2	being a director.	the corporation				-Under s. 174, at			
		must not be of-	-Under s.					least 25% of the			
		ficers/ employ-	100(3), the ma-					directors must be			
		ees.	jority of the di-					residents of			
		-Under s. 92(3),	rectors of a cor-					Canada, unless			
		at least 1 direc-	poration must					no income is			

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
		tor must reside	be residents of					raised in Canada.			
		in Sask.	Canada.								
		-S. 92(1) lists									
		persons dis-									
		qualified from									
		being director.									
Powers											
-Under s. 24(2),	-Under s.	-Under s. 88, di-	-S. 110(3) lists	-Under s. 283(1)	-Under s. 96(1),	-Under s. 28 of	-Under s. 16(2),	-Under s. 167,	-Under s.	-No equivalent.	-Under s.
the directors	9(4)(d), the by-		ways in which	directors must	directors may	,	the directors	the directors	7(2)(e), these		155(2)(d), these
may exercise all		power to man-	the authority of	manage the af-	administer the	tors have full	may exercise	must exercise	provisions must		provisions must
of the powers of		age the activi-	directors is lim-	fairs of the cor-	affairs of the	power to admin-		the powers of the			be laid out in
the society, and	•		ited.	poration	company in all		the society not	corporation di-	the by-laws of a		the by-laws of a
must manage, or	tors.	of a society.			things, and		required by this	rectly or indi-	society.		society.
supervise the					make contracts	and may make	Act or the by-	rectly through			
management of,					and by-laws. S.	any description	laws to be exer-	the employees of			
the affairs of the							cised by the	the corporation,			
society.						the company	members at a	and direct the			
					powers of direc-		GM.	management of			
					tors.	-S. 78 sets out		the business and			
						the borrowing		affairs of the			
						powers of direc-		corporation.			
Duties						tors.					
-Under s. 25, a	-Under s.	-Under s. 109,	-Under s.	-No equivalent.	-Duties of direc-	-Duties for di-	-No equivalent.	-Under s. 203, a	-Under s.	- Under s. 5(d),	-No equivalent.
director of a so-	9(4)(d), the by-	directors have a	117(1), directors	-No equivalent.	tors are not spe-	rectors are not	-No equivalent.	director, in exer-		the society's	-No equivalent.
ciety must act	laws shall pro-		have a duty of		cifically laid	included in the		cising powers		by-laws will	
honestly and in	vide for the du-	act honestly, in	care to exercise		out, but are scat-			and discharging		make provi-	
good faith and	ties of directors.		their powers and			Part I which ap-		duties, must act		sions for the di-	
in the best inter-	ties of directors.		discharge their		the Act.	ply to corpora-		honestly and in	of a society.	rector's duties,	
ests of the soci-			duties while act-		the rice.	tions in Part II.		good faith, with	or a society.	powers, and	
ety, and exer-			ing honestly and			tions in run in.		a view to the		remuneration.	
cise the care,			in good faith					best interests of		remaneration.	
diligence and		son would oth-	with a view to					the corporation,			
skill of a rea-			the best interests					and exercise the			
sonably prudent			of the corpora-					care, diligence,			
person, in exer-			tion; and exer-					and skill that a			
cising the pow-			cising the care,					reasonably pru-			
ers and perform-			diligence and					dent person			
ing the func-			skill that a rea-					would do in the			
tions as a direc-			sonably prudent					circumstances.			
tor.			person would								
			exercise in								
			comparable cir-								
			cumstances.								
			-Under s.								
			117(2), directors								
			have a duty to								
			comply with								

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
			this Act, the								
			regulations, ar-								
			ticles, and by-								
Liability/Insuran	aa/Indamnity		laws.								
Indemnity:	-No equivalent.	Liability:	Liability:	Liability:	Liability:	Liability:	Liability:	Liability:	-No equivalent.	-No equivalent.	Liability:
-Under s. 30(2),	-No equivalent.	-S. 105 lists ac-	-S. 113(1) and	-Under s. 81, di-	-Ss. 98-100 list	-Under s. 54, di-		-Ss. 192 and 193	-140 equivalent.	-140 equivalent.	-Under s. 99.
a society may,		tivities that will	(2) list activities	rectors are	activities/ situa-	rectors are liable	\ //	list the activities			directors can be
with the ap-		make directors	that will make	jointly and sev-	tions that will	in loss or dam-	knowingly au-	that will make			jointly and sev-
proval of the		liable. S. 106	directors liable.	erally liable to	make directors	ages for possi-	thorizes or per-	directors liable.			erally liable for
court, indemnify		makes directors	Under s. 114,	the employees	liable.		mits a contra-	directors made.			the wages of
a director		jointly and sev-	directors are	for all debts	naoic.	tained due to in-		Indemnity:			employees, not
against all costs		erally liable to	jointly and sev-		Indemnity:		Act is liable to	-Under s. 205,			exceeding 6
incurred in a		employees for	erally liable to	ing 6 months		in the books.	up to \$100.	directors can be			months.
civil, criminal		their wages.	employees for	wages, and va-	rectors can be	in the books.	u p το φ1οο.	indemnified			months.
or administra-		then wages.	all debts, not	cation pay ac-	indemnified	Indemnity:		against costs that			Indemnity:
tive action to		Indemnity:	exceeding 6	crued for no	against costs	-Under s. 64, di-		they incur in an			-Under s. 93,
which he or she		-Under s.	months wages.	more than 12	that they incur	rectors can be		action brought in			directors can be
is made a party		111(1), a corpo-	months wages.	months.	in an action	indemnified		respect of any			indemnified,
because of be-		ration may in-	Indemnity:		brought in re-	against costs		act made or			with the con-
ing a director.		demnify a direc-	-Under s.	Indemnity:	spect of an act	that they incur		permitted by			sent of the
There are 2 pro-		tor against all	119(1), a corpo-	-Under s. 80, di-	made/permitted	in an action		them in the exe-			company, given
visos: the direc-		costs incurred	ration may in-	rectors can be	by them in the	brought in re-		cution of their			at any meeting
tor must have		respecting an	demnify a direc-		execution of	spect of an act		duties. There are			of shareholders,
acted honestly		action, to which		against costs	their duties.	made/permitted		2 provisos: un-			against costs
and in good		he or she is		that they incur	There are provi-	by them in the		der s. 205(2), the			that they incur
faith, with a		made a party.	incurred in re-	in an action	sos: except costs	2		directors must			in an action
view to the best		There are 2 pro-	spect of an ac-	brought in re-	that are occa-	their duties.		have acted hon-			brought in re-
interests of the		visos: directors	tion or proceed-	spect of any act	sioned by his or	There are provi-		estly and in good			spect of any act
society, and			ing to which	made or permit-	her own wilful	sos: except such		faith with a view			made/permitted
must have had			they are made a		neglect or de-	charges as are		to the best inter-			by them in or
reasonable		good faith with	party because of		fault.	occasioned by		ests of the corpo-			about the exe-
grounds for be-		a view to the	being a director.	execution of		the directors'		ration, and had			cution of their
lieving his or		best interests of	S. 119(2) lists 2	their duties.		own wilful ne-		reasonable			duties.
her conduct was		the corporation,	provisos: the di-			glect or default.		grounds for be-			
lawful.		and they must	rector must have	Insurance:				lieving that his			
		have reasonable	acted honestly	-Under s.				or her conduct			
Insurance:		grounds for be-	and in good	283(5), a corpo-				was lawful.			
-Under s. 30(5),		lieving that their		ration may pur-							
a society may		conduct was	view to the best	chase liability				Insurance:			
purchase and		lawful.	interests of the	insurance for its				-Under s. 208, a			
maintain insur-			corporation, and	directors.				corporation may			
ance for the di-			he must have	-Under s.				purchase insur-			
rector against			had reasonable	283(6), a chari-				ance for direc-			
personal liabil-			grounds for be-	table corpora-				tors in their ca-			
ity.			lieving his con-	tion may not				pacity as direc-			
			duct was lawful.	purchase insur-				tors, unless they			
				ance for its di-		1		did not act hon-			

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
			Insurance:	rectors unless				estly and in good			
			-Under s.	the corporation				faith, with a			
			119(4), a corpo-	or director ob-				view to the best			
			ration may pur-	tains a court or-				interests of the			
			chase insurance	der or the cor-				corporation.			
			against liability	poration is au-							
			incurred as a di-	thorized under							
			rector, except	the Charities							
			where that li-	Accounting Act							
			ability relates to their failure to								
			act honestly and								
			in good faith								
			with a view to								
			the best interests								
			of the corpora-								
			tion.								
Removal			1			<u> </u>	<u> </u>	<u> </u>			
-Under s. 31, a	-Under s.	-Under s. 96(1),	-Under s.	-Under s.	-No equivalent.	-Under s.	-Under s. 13(2)	-Under s. 179(1),	-Under s.	-No equivalent.	-Under s.
director may be	9(4)(d), the by-	the members	104(1), the	129(1)(h), these	•	90(2)(d), the	a society must	the members	7(2)(d), these	•	155(2)(d) cor-
removed from	laws shall pro-	may remove a	members may	provisions may		mode of ap-	include provi-	may remove a	provisions must		poration to
office by special	vide for the re-	director by or-	remove a direc-	be provided for		pointing and	sions in its by-		be laid out in		have by-laws
resolution and	moval of direc-	dinary resolu-	tor by ordinary	in the by-laws.		removing direc-	laws dealing	nary resolution	the by-laws of a		respecting ap-
another director	tors.	tion at a special	resolution at a			tors is governed		at a special	society.		pointment and
may be elected,		meeting.	special meeting.			by the com-	pointment and	meeting. Under			removal of di-
or appointed by		-Under s. 96(3),	Under s. 104(3),			pany's by-laws.	removal of di-	s. 179(3), a va-			rectors
ordinary resolu-		a vacancy cre-	a vacancy cre-				rectors—see	cancy created by			
tion, to serve		ated by a re-	ated by a re-				Schedule B,	a removal may			
during the bal-		moval may be	moval may be				item (4)	be filled at the			
ance of the		filled at the	filled at the					same meeting, or			
term.		same meeting,	same meeting,					according to the			
		or according to	or according to					Filling Vacancy			
		the Filling Va-	the Filling Va-					among directors'			
		cancy provi-	cancy provisions in s.					provisions in s. 181.			
		sions in s. 98.	106(1).					101.			
T2*			100(1).								
Financial											
Deposit Account		NT 1 .	NT 1	NT 1	NT	NT	NT	NI	NT	NT	NT
-Under s. 33, a	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-ino equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-ivo equivalent.	-No equivalent.	-No equivalent.
society must											
maintain at least											
one account with a savings											
institution for											
the deposit of											
funds.											
Borrowing Powe	ers										
	-Under s. 18(1),	-S. 176(1) pro-	-S. 183(1) pro-	-S. 59(1) pro-	-S. 81(1) pro-	-S. 78(1) pro-	-Under s. 13(2),	-S. 302(1) pro-	-Under s. 13, a	-S. 11 provides	-S. 65(1) pro-
, 0, 7,	5. 10(1),	(1) P10	55 (1) p15		(-) p			= = (x) px =			(-) Pro

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
and 10 of Part 3,	for the purpose	vides an exhaus-	vides an exhaus-	vides an exhaus-	vides an exhaus-	vides an exhaus-	the matters in	vides an exhaus-	society may	an exhaustive	vides an ex-
on Trust Inden-	of carrying out	tive list of bor-	tive list of bor-	tive list of bor-	tive list of bor-	tive list of bor-	Schedule B	tive list of bor-	only issue de-	list of borrow-	haustive list of
tures, Deben-	its objects, a so-	rowing powers	rowing activi-	rowing activi-	rowing activi-	rowing activi-	shall be in the	rowing activities	bentures if the	ing activities	borrowing ac-
tures, and Re-	ciety may bor-	the directors	ties that direc-	ties directors	ties directors	ties directors	by-laws. In	directors may do	issue is ap-	that directors	tivities the di-
ceivers and Re-	row, raise, or	possess, without	tors may do	may do that	may do that	may do that	Schedule B, s. 5	without the au-	proved by a	may have. The	rectors may do
ceiver-	secure the pay-	the authority of	without the au-	may be in the	may be author-	may be author-	is the exercise	thorization of	special resolu-	debentures may	when author-
Managers, re-	ment of money	the members.	thorization of	by-laws.	ized by by-law	ized by the by-	of borrowing	members that the	tion.	only be issued	ized by by-law,
spectively, of	in any manner it		members.	-Under s. 59(3),	(if the by-laws	laws (if they are	powers.	articles of a cor-		pursuant to an	passed by at
the Business	thinks fit. Under		-S. 183(2) dis-	no by-law	are sanctioned	duly passed by		poration are pre-		extraordinary	least 2/3 of the
Corporations	s. 18(2), deben-		cusses delega-		by a vote of not	the directors and		sumed to pro-		resolution.	votes cast at a
Act apply to a	tures must be is-		tion of borrow-	59(1) is effec-	less than 2/3 of	sanctioned by at		vide.		-Under s. 5(e),	special GM of
society.	sued with the		ing powers.	tive until it has	the votes cast at	least 2/3 of the				the by-laws	the members
	sanction of a			been confirmed	a GM called for	votes cast at a				must make pro-	called for con-
	special resolu-			by at least 2/3 of	considering the	special GM of				visions for the	sidering the by-
	tion.			the votes cast at	by-law).	the members				exercise of bor-	law.
	-S. 19 provides			a GM of mem-	-S. 81(2) dis-	called for con-				rowing powers.	-Under s. 65(3),
	an exhaustive			bers called for	cusses the dele-	sidering the by-					a director may
	list of activities			considering it.	gation of such	law).					authorize the
	a society may				powers by the						borrowing of
	perform for the				directors.						money by the
	purpose of car-										corporation on
	rying out its ob-										bills of ex-
	jects.										change or
											promissory
											notes made,
											drawn, ac-
											cepted or en-
											dorsed by or on
											behalf of the
											corporation.
											-Ss. 66 and 67
											discuss deben-
											tures.
Accounting Reco	ords										
-Under s. 36, a		-Under s. 20(2),	-Under s. 20(2),		No equivalent.	- Under s.79,	-Under s. 13(2),	-Under s. 37, a	-Under s.	-Under s. 5(i),	-Under s.
society must		a corporation	a corporation	corporation		the directors of	the matters in	corporation shall		the <i>by-laws</i>	117(1), every
keep proper ac-		shall prepare	shall prepare	shall cause to be		every company	Schedule B	prepare and	laws must con-	must make pro-	corporation
counting re-		and maintain		kept proper		shall provide its	shall be in the	maintain ade-	tain provisions	visions for the	shall keep
cords in respect		adequate ac-	adequate ac-	books of ac-		shareholders	by-laws. In	quate accounting		preparation and	
of all its finan-		counting re-	counting re-	count and ac-		with a full and	Schedule B, s. 9	records and re-		custody of	ing records
cial and other		cords, and re-	cords and re-	counting re-		clear statement	is preparation	cords containing	custody of	minutes of pro-	with respect to
transactions.		cords of minutes	cords of minutes	cords with re-		of the affairs	and custody of	minutes of meet-	minutes of	ceedings of	all financial and
			of meetings and	spect to all fi-		and financial	minutes of pro-	ings and resolu-	meetings and	meetings and of	other transac-
		resolutions of	resolutions of	nancial and		position of the	ceedings of	tions of the di-	records	the directors	tions of the
		the directors.	directors. Under	other transac-		company at or	meetings of the	rectors. These		and other books	corporation.
		Under s. 20(4),	s. 20(3), these	tions		before each an-	society and of	records shall be		and records of	This section
		these records	records shall be			nual general	-	kept at the regis-		the society.	also provides
		shall be kept at	kept at the reg-			meeting.	other books and			_	an un-

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
		the registered	istered office of			- Under s.	records of the	the corporation			exhaustive list
		office of the	the corporation,			90(2)(e), corpo-	society.	or at another			of specific ac-
		corporation or at	or any other			rations will		place in the			counting re-
		any other place	place in Mani-			regulate their		province and			cords that must
		that the direc-	toba as the di-			accounting au-		shall at reason-			be kept.
		tors think fit and	rectors think fit,			dits and auditor		able times be			-Under s.
		shall at all rea-	and shall at all			appointments		open to inspec-			117(2), the re-
		sonable times be	reasonable			through their		tion by the direc-			cords must be
		open to inspec-	times be open to			by-laws.		tors.			kept at the head
		tion by the di-	inspection by					-Under s. 38,			office or an-
		rectors.	the directors. S.					where account-			other place in
			20(4) also al-					ing records are			Canada as the
			lows records to					kept outside the			directors see fit,
			be kept outside					province, ade-			and shall at
			of Manitoba.					quate records			times be kept
								shall be kept			open to direc-
								within the prov-			tors. Under s.
								ince to enable			117(3), if the
								the directors to			accounts are
								ascertain the fi-			kept outside
								nancial position			Canada, they
								of the corpora-			shall be kept at
								tion.			the head office
								tion.			as will enable
											the directors to
											ascertain with
											reasonable ac-
											curacy the fi-
											nancial position
											of the corpora-
											tion at the end of each 3-
Providing Finance	ial Statements										months period.
	-No equivalent.	-Under s.	-Under s.	-Under s. 97(1)	-No equivalent.	- Under s.79,	-No equivalent.	-Under s. 262, a	- Under s.	-Under s. 17 a	-No equivalent.
a reporting soci-	-110 equivalent.	146(1), a corpo-	153(1), a corpo-		-110 cquivaicht.	the directors	-140 equivalent.	corporation	15(1), every so-	society must	-1 to equivalent.
ety must, at		ration must, at	ration which has	lay before each		shall provide		shall, not less	ciety shall hold	present an an-	
least 10 days		least 15 days		annual meeting		members with a		than 21 days be-	an annual gen-	nual financial	
		_		_				•			
before the date		before each	tion to the pub-	of shareholders		full and clear		fore each AGM	eral meeting at which it will	statement to	
of its AGM,		AGM, send a		a financial		statement of the		of members,		members at	
provide to the		copy of the fi-	21 days before	statement for		affairs and fi-		send a copy of	present its	each annual	
auditor and to		nancial state-	each AGM,	the period		nancial posi-		the financial	members with	general meet-	
each member a		ments and audi-	send a copy of	commencing on		tions of the		statements and	financial state-	ing.	
copy of the fi-		tor's report to	the financial	the date of in-		company at or		auditor's reports	ments in accor-		
nancial state-		each member.	statements and	corporation, or		before each an-		to each member.	dance with the		
ment and the		-Ss. 146(3) and		the date of last		nual general			regulations.		
auditor's report.		(4) detail provi-	to each member.			meeting.					
-Under s.		sions that mem-	Under s. 153(2),	and ending not							

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
39(1.1), the fi-		bership and	a corporation	more than 6							
nancial state-		charitable cor-	that has not	months before							
ment and audi-		porations, re-	made a distribu-	meeting							
tor's report must		spectively, may	tion to the pub-	C							
be mailed to the		do instead of	lic must furnish								
auditor and each		sending copies	a member with								
member.		of documents.	the above								
-Under ss. 39(2)			documents upon								
and (3), a re-			their request.								
porting society			-Under s.								
must, on de-			153(3), any cor-								
mand, provide			poration that								
the holder of a			fails to comply								
debenture with a			with s. 153(1) is								
copy of the fi-			guilty of an of-								
nancial state-			fence.								
ment and audi-			Tenee.								
tor's report. A											
non-reporting											
society must, on											
demand, pro-											
vide a member											
or the holder of											
debenbture of											
the society with											
a copy of the fi-											
nancial state-											
ment.											
Register of Indeb	ntadnass										
-Under s.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	No equivalent	-No equivalent.	No aquivalent	-No equivalent.	No equivalent
35.1(1), each	-140 equivalent.	-100 equivalent.	-No equivalent.	-No equivalent.	-140 equivalent.						
society must											
keep a register											
of its indebted-											
ness in excess											
of \$5000 to											
each director or											
officer of the											
society, or an											
associate of											
them. Ss.											
35.1(1)(a)-(e)											
lists information											
the register must											
contain. Under											
s. 35.1(2), a so-											
ciety that con-											
travenes s. 35.1											

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
commits an of-											
fence.											
Approval by Dir											
-Under s. 40(1),	-No equivalent.	-Under s.	-Under s.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 261(1),	-No equivalent.	-No equivalent.	-No equivalent.
a society must		145(1), the di-	152(1), the di-		_			the directors of a			
not issue, pub-		rectors of a cor-	rectors of a cor-					corporation shall			
lish, or circulate		poration shall	poration shall					approve the fi-			
a financial		approve the fi-	approve the fi-					nancial state-			
statement other		nancial state-	nancial state-					ments and be			
than to a direc-		ments, and one	ments, and					signed by one or			
tor, employee,		director must	signed by one					more directors.			
or officer unless		sign them. Un-	director.					Under s. 261(2),			
it is first ap-		der s. 145(2), a	-Under s.					a corporation			
proved of by di-		corporation	152(2), a corpo-					shall not issue,			
rectors, and		shall not issue,	ration shall not					publish, or circu-			
signed by 2 di-		publish or circu-						late copies of the			
rectors.		late copies of	or circulate cop-					financial state-			
		the financial	ies of the finan-					ments unless			
-Under s. 40(2),		statements	cial statements,					they are ap-			
if a financial		unless they are	unless they are					proved and			
statement is is-		approved and	approved and					signed and ac-			
sued, published,		signed and ac-	signed in accor-					companied by an			
or circulated to		companied by	dance with the					auditor's report.			
someone other		the auditor's re-	above s. 152(1),					1			
than a director,		port, if any.	and accompa-								
employee, or of-			nied by the								
ficer, it must			auditor's report,								
have attached to			if any.								
it every audi-											
tor's report											
made in respect											
of it, and must											
not purport to											
be an audited											
financial state-											
ment, unless it											
has been audited											
with a report.											
Audit											
Auditor											
-Under s. 41(1),	-Under s	Membership:	-Under s.	-Under s. 94.	-No equivalent.	-Under s.	-Under Sched-	-Under s. 266, if	-No equivalent	-Under s 5(f)	-Under .s
a reporting soci-		-Under s. 150,	157(1), a corpo-		110 equivalent.	90(2)(e), the by-		a corporation	110 equivalent.	the by-laws	155(2)(e), the
ety must have	laws shall pro-	the members		must appoint an		laws of the cor-		does not have		shall make pro-	by-laws shall
an auditor, and a	•	may resolve by	curities of	auditor at the			counts must be	securities which		visions for the	include provi-
non-reporting	dit of accounts.	2/3 majority,		first general		include the audit		are distributed to		audit of ac-	sions for the
society may	dit of accounts.	not to appoint	part of a distri-	meeting and at		of accounts and		the public, the		counts.	audit of ac-
have an auditor.		an auditor.	bution to the	each annual		appointment of	by-laws.	corporation may		counts.	counts and ap-
mave an auditor.		an auditor.		meeting thereaf-		auditors.		resolve not to			pointment of
	ļ	<u> </u>	Public may re-	meening merear-		auditors.	İ	resorve not to			Pomment or

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
		Charitable:		ter				appoint an audi-			auditor.
			point an auditor.					tor, if the resolu-			
		151(1), the		empts a corpo-				tion is consented			
		members of a		ration, if it is				to by all mem-			
		corporation with		not a charitable				bers.			
		revenues less		corporation,							
		than \$100 000		from the Act's							
		may resolve not		audit require-							
		to appoint an		ments if the							
		auditor. Under		corporation had							
		ss. 151(2) and		an annual in-							
		(3), if the reve-		come of less							
		nues are be-		than \$10 000							
		tween \$25 000-		and all members							
		\$100 000, the		consent in writ-							
		members shall		ing to an ex-							
		instead resolve		emption for that							
		to appoint a per-		year.							
		son who meets									
		the qualifica-									
		tions prescribed									
		in the regula-									
		tions to conduct									
		a review of the									
		financial state-									
D C 1 10		ments.									
Professional Qual -Under s. 42,		II. 1 140/1)	NT	NT	NT	NT	NT	NT	NT	NT	NT
the auditor of a	-No equivalent.	-Under s. 148(1) a person is dis-	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.
reporting soci-		qualified to be									
		auditor if the									
ety must be: a) a member in good		person does not									
standing of The		meet the quali-									
Canadian Insti-		fications pre-									
tute of Char-		scribed by regu-									
tered Account-		lation.									
ants or the Cer-		ration.									
tified General											
Accountants'											
Association of											
British Colum-											
bia; or b) certi-											
fied by Auditor											
Certification											
Board under the											
Business Cor-											
porations Act.											

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
Persons Not Qual	lified as Auditors			•							
-Under s. 43, a person must not be the auditor of a reporting society if they are not independent of the society and its directors and officers.	-No equivalent.	-Under s. 148, a person must not be an auditor if a) they do not meet qualifications prescribed in regulations, or b) they are not independent of the corporation, its affiliates, or directors or officers.	-Under s. 155(1), a person is disqualified from being an auditor if they are not independent of the corporation, its affiliates, and its directors or officers.	-Under s. 95(1), a person is disqualified from being an auditor who is a director, officer, or employee or who is a partner, employer, or employee of any such director, officer, or employee.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 264(1), a person is disqualified if they are not independent of the corporation, an affiliate, or the directors or officers.	-No equivalent.	-No equivalent.	-Under s. 131(1), no person shall be appointed as auditor who is a director, officer, or employee of that company or an affiliated company, or who is a partner, employer, or employee of any such director, officer, or employeeUnder s. 131(2), there is an exception for private
											companies
Remuneration											_
-Under s. 44(1), remuneration of auditor must be set by ordinary resolution or, if by the society so resolves, by the directorsUnder s. 44(2), remuneration of auditor appointed before first AGM or to fill casual vacancy may be set by directors.	-No equivalent.	-Under s. 149(4), the remuneration of the auditor may be fixed by ordinary resolution of the members or by the directors.	-Under s. 156(4), remuneration of an auditor may be fixed by ordinary resolution of the members, or by the directors.	-Under s. 94(5), the remunera- tion of an audi- tor appointed by the members shall be fixed by the members, or by the directors if authorized by the members. The remunera- tion of an audi- tor appointed by directors shall be fixed by di- rectors.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 265(4), the remuneration of an auditor may be fixed by ordinary resolu- tion of share- holders or where not so fixed, by the directors.	-No equivalent.	-No equivalent.	-Under s. 130(6), the remuneration of an auditor appointed by members shall be fixed by the members or by the directors, if authorized by the members. The remuneration of an auditor appointed by the directors shall be fixed by the directors.
Removal	No aquivalant	Unders	Under c 150	Under s 04(4)	No aquiredant	No aquivalant	No aquirralant	Under a 260(1)	No aquivalant	No agricultant	Under
-Under s. 46(1), a society may remove auditor before end of term by ordi- nary resolution at GM called for	-No equivalent.	-Under s. 153(1), members may remove auditor by ordinary resolution at a special meeting.	-Under s. 159 the members may remove auditor by ordi- nary resolution at a special meeting.	-Under s. 94(4), the members may remove auditor by reso- lution passed by at least 2/3 of the votes cast at	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 268(1), the members may remove an auditor by ordi- nary resolution at a special meeting.	-No equivalent.	-No equivalent.	-Under s. 130(5), the members may remove an auditor by a resolution passed by at

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
that purpose.				a GM of which							least 2/3 at a
		-Under s.		notice of inten-							GM of which
-Under s. 46(2),		156(5), an audi-		tion to pass the							notice specify-
not less than 14		tor is entitled to		resolution was							ing the inten-
days before		submit a written		given.							tion to pass
mailing the no-		statement giving		8-1							such resolution
tice of the meet-		reasons for their									was given.
ing, society		resignation or									was given.
must give audi-		their opposition									
tor a) written		to the proposed									
notice of inten-		action or resolu-									
tion to call		tion, where an									
meeting, and b)		,									
		auditor resigns									
copy of all ma-	1	or learns of: a)					1				
terial proposed	1	member's meet-					1				
to be sent to	1	ing called for									
members for		purpose of re-									
meeting.		moving auditor									
1 (c/a)		from office, b)									
-Under s. 46(3),		meeting of di-									
not less than 3		rectors or mem-									
days before		bers at which									
mailing notice		another person									
of meeting,		is to be ap-									
auditor may		pointed to fill									
make written		the office of									
representations		auditor, or c) a									
to society, and		member's meet-									
society must in-		ing at which a									
clude them in		resolution to									
mailing of no-		dispense of the									
tice and other		auditor is pro-									
material to each		posed.									
member.		1									
Auditor at Meeting	ng										
-Under s. 54,	-No equivalent.	-Under s.	-Under s.	-Under s. 96(6),	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 271,	-No equivalent.	-No equivalent.	-Under s.
auditor entitled	1 to equivarent	156(1), auditor	162(1), auditor	the auditor is	1 to equivarent	1 to equivarent		the auditor of a	1 to equivalent	1 to equivarent	132(5), the
to receive notice		is entitled to re-	is entitled to re-	entitled to at-				corporation is			auditor is enti-
of and attend		ceive notice of	ceive notice of	tend any mem-				entitled to re-			tled to attend
GM and may be		and attend every		ber's meetings				ceive notice of			any member's
heard at meeting	1	meeting of	of shareholders	and to receive				member's meet-			meeting and to
on any business	1	members, and	and, at the ex-	all notices and			1	ings, and to at-			receive all no-
concerning fi-	1	may be heard on	,	communications			1	tend and be			tices and other
nancial state-	1	matters relating	^					heard at meet-			communica-
	1	C	corporation, to	relating to such			1				tions relating to
ments or capac-	1	to duties as	attend and be	meetings, and to				ings on matters			
ity as auditor.	1	auditor.	heard on matters	be heard on any			1	relating to their			any such meet-
TT: 1: - 40/1\	1	TT. 1	relating to their	part of the busi-				duties as auditor.			ing, and to be
-Under s. 48(1),	<u> </u>	-Under s.	duties as audi-	ness of the			1				heard at any

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
a member of a		156(2), if a di-	tor.	meeting that				-Under s. 272, if			such meeting
society may re-		rector or mem-		concerns the				a director or			that they attend
quire attendance		ber gives writ-	-Under s.	auditor as audi-				member gives			on any part of
of auditor at		ten notice not	162(2), if a di-	tor.				written notice			the business of
meeting where		less than 10	rector or mem-					not less than 10			the meeting that
a) financial		days before a	ber gives writ-					days before a			concerns audi-
statement is to		meeting of	ten notice to the					member's meet-			tor as auditor.
be considered,		members to the	auditor not less					ing to the audi-			
or b) auditor is		auditor, the	than 10 days be-					tor, the auditor			-Under s.
to be removed		auditor shall at-	fore a member's					shall attend the			132(6), if
or appointed.		tend at the cor-	meeting, the					meeting at the			members (hold-
		poration's ex-	auditor shall at-					expense of the			ing not less
-Under s. 49, at		pense and an-	tend the meeting					corporation, and			than 10% of the
a GM, auditor,		swer questions	at the expense					answer questions			issued shares)
if present, must		relating to du-	of the corpora-					relating to their			submit a writ-
answer inquiries		ties as auditor.	tion and answer					duties as auditor.			ten application
concerning the			questions relat-								to the corpora-
auditor's report		-Under s.	ing to duties as								tion requesting
		186(3), a direc-	auditor.								that the auditor
-Under .s 50,		tor or member									attend a meet-
upon request of		who gives no-									ing, the corpo-
member at a		tice to auditor									ration shall re-
GM, the audi-		must send no-									quest in writing
tor's report must		tice to the cor-									that the auditor
be read to the		poration at the									attend that
meeting.		same time.									meeting, and
											the auditor shall
											attend.
Amendment of F			1				T	T. 1			
	-No equivalent.	-No equivalent.	-Under s.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 277, if	-No equivalent.	-No equivalent.	-No equivalent.
if facts come to			165(7), if the					a director or of-			
the attention of			auditor is noti-					ficer becomes			
officers or di-			fied or becomes					aware of an error			
rectors that a)			aware of an er-					or misstatement			
could reasona-			ror or misstate-					in a financial			
bly have been			ment in a finan-					statement, they			
determined be-			cial statement					shall immedi-			
fore last AGM,			they have re-					ately notify the			
and b) would			ported on, and if					auditor. If the			
have required			the error is ma-					auditor becomes			
material ad-			terial, they shall					aware of such an			
justment to fi-			inform each di-					error, and they			
nancial state-			rector.					believe it to be			
ments, then			11.1					material, the			
those facts must			-Under s.					auditor shall in-			
be communi-			165(7), when					form each direc-			
cated to auditor			informed under					tor. The directors			
and directors			subs. 6, the di-					shall: a) prepare			

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
must amend fi-			rectors shall					and issue revised			
nancial state-			prepare and is-					financial state-			
ment and send it			sue revised fi-					ments, or b) oth-			
to auditor.			nancial state-					erwise inform			
-Under s. 51(2),			ments, or in-					the members.			
if facts de-			form the mem-								
scribed in 51(1)			bers.								
come to atten-											
tion of auditor,											
then a) if neces-											
sary, auditor											
must amend											
auditor's report											
and b) directors											
must mail copy											
of amended re- port, along with											
statement ex-											
plaining effect											
of amendment.											
	and Meetir	100		L		l		l		l	
Members' Meetin		igs									
-Under s. 56,	-Under s. 25, a	-Under s. 123,	-Under s. 127,	-Under s.	-Under s. 101,	-Under s. 79,	-Under s. 19,	-Under s. 217,	-Under s. 15(1),	-Under s. 17,	-Under s. 102,
every society		directors must	the directors	129(1)(i), the	the time and	the directors	every society	the directors	every society	every society	an AGM must
, ,	hold an AGM in		must call AGMs		place of the		shall hold an	must call an	shall hold an	shall hold an	be held every
		each 15 months,		for the holding	AGM shall be	the members, on		AGM each 15	AGM in the	AGM in the	15 months, or
than 15 months		or not later than	or not later than	of meetings of	fixed by the by-	or before the	province	months, or no		NWT at which	not later than
	the society must			the members	laws.	AGM, a full and		later than 18	permitted to	shall be pre-	18 months after
-Under s. 57,	present at the		the corporation	may be laid out		clear statement	-14 days after	months after the	hold it outside	sented an an-	incorporation.
they must be		comes into exis-	comes into exis-	in the by-laws.	-Under s. 39,		the AGM, the	corporation	the territory by	nual financial	F
held within BC		tence. For	tence.	,	unless permis-	and financial			the Registrar),	statement,	
or another loca-	signed by the	Membership		-Under s. 82(1),		position of the	with the Regis-	tence.	at which it will	signed by the	
tion approved of	•	corporations,	-Under s. 126,	unless by-laws	by the Director,	company.	trar a financial		present to its	auditor, or if	
by the Registrar.		the articles may	members' meet-	or letter patent	AGMs must be		statement.	-Under s. 215,	members the	there is none, 2	
		provide that	ings must be	provide other-	held within the			unless the arti-	financial state-	directors.	
Non-reporting:		meetings are re-	held within	wise, meetings	province.			cles or a mem-	ments in accor-		
-Under s. 64,		quired less of-	Manitoba,	must be held at				bers agreement	dance with the		
the directors		ten.	unless another	the place where	-Under s. 123,			provides other-	regulations.		
must place be-			location is	the head office	the directors			wise, meetings			
fore each AGM:		-Under s. 122,	agreed-upon by	of the corpora-	shall lay before			shall be held in			
financial state-		meetings of	all members en-	tion is situated.	the AGM: a full			the province at a			
ment, auditors		members shall	titled to vote.		statement of the			place determined			
report, and the		be held within	** 1		affairs and fi-			by the by-laws			
directors' re-		Saskatchewan,	-Under s.	the directors	nancial position			or directors.			
port.		unless all the	149(1), the di-	shall lay out be-	of the company.			II 1 4000			
,		members enti-	rectors must	fore each AGM:				-Under s. 428(i),			
Reporting:		tled to vote	place before	a comparative				provisions about			
-Under s. 65,		agree otherwise.	each AGM:	financial state-				members' meet-			

ВС	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
the directors			comparative fi-	ment, auditor's				ings may be set			
must place be-		-Under s. 142,	nancial state-	report, and any				out in the by-			
fore each AGM:		the directors	ments, auditor's	further informa-				laws.			
financial state-		must place be-	report.	tion required by							
ment and audi-		fore the mem-		the by-laws or				-Under s. 258,			
tors report (and		bers at each		letters patent.				the directors			
those of any		AGM: financial						shall place be-			
branch), and di-		statements and						fore an AGM:			
rectors' report.		auditor's report.						comparative fi-			
								nancial state-			
								ments, auditors			
								report, and other			
								required infor-			
D								mation.			
Requisition	I I I dan a	I I I dan a	II	Hadana 205(1)	Hadana 102	Ma a surious le cot	H-d 12(2)	H-1 241(1)	Na aminating	II-don - 5(1)	Na anticolor
-Under s. 58, there are de-	-Under s. 9(4)(c), provi-	-Under s. 133(1), at least	-Under s. 137(1), the	-Under s. 295(1) not less than	-Under s. 102, shareholders	-No equivalent.	-Under 13(2), the by-laws	-Under s. 241(1), the owners of	-ivo equivaient.	-Under s. 5(c), the mode and	-No equivalent.
	sions for calling		holders of not	1/10th of the	who hold 1/10th		shall contain	not less than 5%		time of calling	
for requisition-	special meetings		less than 5% of	members of a	part in value of		provisions in re-			special meet-	
ing a meeting.	must be laid out	sition the direc-	the corpora-	corporation en-	the company's			who carry the		ings will be set	
Essentially, if at		tors to call a	tion's shares	titled to vote at	voting stock		laid out in	right to vote,		out in the by-	
least 10% of the	in the by laws.	meeting.	may requisition	the meeting	may any time		Schedule B.	may requisition		laws. In the	
members requi-		meeting.	the directors to	proposed to be	by written req-		This provision	the directors to		NWT sample	
sition a meeting,			call a meeting,	held may re-	uisition and no-		is in Schedule	have a meeting		by-laws, s. 5(c)	
the directors			for the purposes	quest the direc-	tice call a spe-		B.	of members, for		sets out that 10	
must convene a			stated in the	tors to call a	cial meeting of			the purposes		members can	
GM.			requisition.	general meeting	the company.			stated in the req-		call a special	
			1	for any purpose	1 3			uisition.		meeting by pre-	
				consistent with						senting a signed	
				affairs of corpo-						request to the	
				ration and not						President.	
				inconsistent							
				with the Act.							
Financial Statem											
-Under s. 65(4),	-Under s. 25,	-Under s. 142	-No equivalent.	-Under s. 97(1),	-No equivalent.	-No equivalent.	-Under s. 19,	-No equivalent.	-No equivalent.	-Under s. 19,	-Under s.
the financial	the financial	(1) directors		the comparative			the financial			the financial	117(1) every
		must place be-		financial state-			statement is in			statements must	corporation
consist of:		fore members at		ments must in-			the form of: a			contain: the as-	must cause to
statements of	disbursements,	every annual		clude: state-			balance sheet			sets and liabili-	be kept proper
income and ex-		meeting: (a)		ments of profit			showing general			ties of the soci-	accounting re-
penditure, sur-	abilities, audited	•		and loss, sur-			particulars of its			ety in the form	cords
	and signed by	nancial state-		plus, and source			liabilities and			of a balance	
application of	the auditor.	ments; (b) re-		and application			assets and a			sheet, the re-	
funds for each		port of auditor,		of funds for			statement of its			ceipts and dis-	
period, and a		if any; (b.1) re-		each period, and			income and ex-			bursements of	
balance sheet as of the end of		port of person		a balance sheet at the end of			penditure in the			the society since the date	
		conducting re-					preceding year.				
each period.		view of finan-	l .	each period.						of incorporation	

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
		cial statements, if any, and (c) any further information respecting financial position of corporation and results of its operations required by articles, by-laws, or unanimous member agreement								or the previous financial state- ment, and any further informa- tion that the by- laws may re- quire.	
Quorum		ment									
-Under s. 61, the quorum for the transaction	-Under s. 9(4)(d), these provisions must be laid out in the by-laws.	-Under s. 129, a quorum is the amount of members enti- tled to cast a majority of votes.	-Under s. 275(i), these provisions shall be in the by-laws.	-Under s. 129(1)(i), these provisions may be in the by- laws.	-Under s. 154(3), if a company has more than 125 members, a quorum is 25 members. When a company has less than 125 members, a quorum is either 14 members or 1/5th of the members— whichever is larger.	-Under s. 90(2)(d), theses provisions must be set forth in the by-laws.	-Under 13(2), the by-laws shall contain provisions in re- spect of matters laid out in Schedule B. This provision is in Schedule B.		-Under s. 7(2), the by-laws must contain provisions about this.	-Under s. 5(c), these provisions must be set out in the by-laws.	-Under s. 155(2)(b), these provisions must be set out in the by-laws.
Notice					<i> </i>						
-Under s.60, there must be at least 14 days written notice of a GM to members, which may be waived or reduced for a particular meeting by unanimous consent in writing.		-Under s. 125(1), notice must be sent to each member, director, and the auditor, between 50 and 15 days before the meet- ingUnder s. 125(3), if a cor- poration has more than 250 members, notice may be given by a publication.	-Under s. 275(i), these provisions will be in the by-laws.	-Under s. 129(1)(i), these provisions may be in the by- lawsUnder s. 133(2), if the objects of a cor- poration are ex- clusively chari- table, notice of any meeting of members may be given by publication at least once a	-Under s. 103(a), notice of the time and place of the AGM must be given at least 14 days prior to the meeting, by mail or pub- lished in a newspaper local to where the head office is located.	-	-No equivalent.	-Under s. 428(i), these provisions may be set out in the by-laws.	-No equivalent.		-Under s. 155(2)(b) corporation to have by-laws respecting the mode of hold- ing meetings

ВС	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
ВС	AD	SK	NID	week for 2 con- secutive weeks next preceding meeting in a newspaper cir- culated in the municipality where the ma- jority of mem- bers reside	ND	1121	14.5	NEL	TK.	NWI WINC	CA
Special Resoluti	ons										
-Under s. 66, a society must file special resolu- tions with the Registrar.	-Under s. 28, a society must file special resolu- tions with the Registrar.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 21, every society shall file with the Registrar a copy of every special resolu- tion, within 14 days after the resolution is passed.	-No equivalent.		-Under s. 20, every society shall file with the Registrar, in duplicate, every extraordinary resolution passed.	-No equivalent.
Filing Annual Ro	eport										
the Registrar.	-Under s. 26, every year within the month follow- ing the "anni- versary month" of when the so- ciety was first incorporated, a society must make a return to the Registrar.	-Under s. 283(f), these provisions are to be laid out in the regulations.	-Under s. 121, every body cor- porate shall send to the Di- rector an annual return. It must be signed by a director, officer, or agent of the corporation, cer- tifying it to be correct.	-No equivalent.	-Under s. 126(1), every year within the month follow- ing the anniver- sary month, a company shall deliver to the Director a statement, signed by a di- rector or officer, along with a fee.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 16, a society shall file any reports required by and in the time and manner pre- scribed by the regulations.	-No equivalent.	-No equivalent.
Arbitration -No equivalent.	-Under s. 22,	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 7(2),	-Under s. 7, the	-No equivalent.
	the by-laws may provide for arbitration under the <i>Arbitration Act</i> , for disputes arising out of the affairs of the society. An arbitration decision is binding.		7-1-1-1-1		4				the by-laws shall contain provisions about the arbi- tration and me- diation of dis- putes.	by-laws of a society may provide that any dispute arising out of the affairs of the society between any members of the society or members and	

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
		~		9=1	- ,-		- 1.0			an aggrieved	
										persons, shall	
										be decided by	
										arbitration un-	
										der the Arbitra-	
										tion Act. Such a	
										decision is	
										binding and	
										may be en-	
										forced in court.	
										Unless the by-	
										laws provide	
										otherwise, there	
										is no appeal of	
										such a decision.	
Classes of Memb											
-No equivalent.	-No equivalent.	-Under s.	-Under s.	-Under s. 120,	-Under s.	-No equivalent.	-No equivalent.	-Under s. 424(2),	-Under s.	-No equivalent.	-No equivaler
		6(1)(c), the arti-	271(2), the by-	the letters patent				the articles or	22(1)(d), there		
		cles of incorpo-	laws may pro-	or by-laws may	ters patent or			by-laws may	may be differ-		
		ration must set	vide for more	provide for	by-laws may			provide for more			
		out the classes	than one class	more than one	provide for			than one class of	members.		
		of membership	of membership.	class of mem-	more than one			membership.			
		interest.		bership.	class of mem-						
	*				bership.						
Terminati	ion										
Cancellation											
Non-	Non-	Non-	Voluntary:	Non-	Non-	Non-	Non Volun-	Non-Voluntary:	Non-	Non-	Voluntary:
Voluntary:	Voluntary:	Voluntary:	-Under s.	Voluntary:	Voluntary:	Voluntary:	tary:	-Under s. 341,	Voluntary:	Voluntary:	-Under s. 32(
-Under s. 256,	-Under s. 33,	-Under s. 196,	203(1), a corpo-	-Under s. 317,	-Under s. 35(1),	-Under s. 72(1),	-S. 25 applies	where a corpora-	-Under s. 19(1),		the charter of
the Lieutenant	upon sufficient	the Director can	ration that has	the Lieutenant	the Director	the Director	provisions of	tion has not car-	the Registrar	the Registrar	company may
Governor in	cause, the Reg-	dissolve a cor-	not issued	Governor in	may forfeit the	may forfeit the	the Companies	ried on its busi-		may dissolve a	be surrendere
Council may	istrar may issue		shares may be		charter if a	charter if a	Act to remove	ness for 3 con-		society, after 90	
cancel the in-	to the Lieuten-	suing a certifi-	dissolved at any		company has	company has	societies from	secutive years,		days notice has	proves to the
	ant Governor in		time by resolu-	is shown, cancel		not commenced	the Register	fails to send a		been given. S.	satisfaction of
society, direct			tion of all the	the letters patent		business for 3		required docu-		27(a)-(e) lists	the Minister
that it be struck	tificate declar-	poration has	directors.	of a corporation	years, or is in	consecutive	to file docu-	ment or fee to	solved, if the	exhaustively	that the com-
	ing that the in-	ceased to com-	-S. 203(2) and	and declare its	default in send-	years, or is in			Registrar be-	causes for when	
	corporation of a			corporate exis-		default for a pe-		is in default for 1		the Registrar	sets or debts,
be dissolved. Ss.		ties within 3	dissolution if	tence to be ter-		riod of 1 year in		year in sending a		may dissolve a	abilities, or
			there is no	minated.	to the Director.	sending to the		required fee or	ducting itself in		other obliga-
vides causes for			property or		-Under ss. 35(3)		behind in the	documents, the	a manner con-	-Under s. 27(3),	
	der s. 33(3), the		there is prop-		and (4), 60 days	quired fee or	payment of fees.	Registrar may		unless cause to	
trar may strike	Lieutenant	years. The Di-	erty, respec-		after published	document.		dissolve the cor-			
off a society.	Governor may	rector must give	tively.		notice, the Di-	-Under s. 72(2),	Voluntary:	poration by issu-	a society has	be shown, the	publication.

Section 71 of the *Society Act* incorporates by reference of Part 9 of the (repealed) *Company Act*, R.S.B.C. 1996, c. 62. As a consequence, references in the "BC" column in this part ("termination") of the comparative chart are references to the provisions found in Part 9 of the *Company Act*, unless otherwise noted.

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
	then revoke and	notice and pub-	-Under s.		rector may dis-	the Director		ing a certificate	failed to make a	Registrar may	-Under s. 32(2),
	cancel the in-	lish the inten-	203(4), articles		solve the com-	must publish		of dissolution.	required filing,	issue a Certifi-	where an appli-
-Under s. 258, a	corporation of	tion to dissolve.	of dissolution		pany. Under s.	notice of inten-	solve, provided		and ignores the	cate of dissolu-	cation to sur-
society may re-	the society to be	-Ss. 197 and	shall be sent to		35(5), unless	tion to dissolve.	that sufficient	Voluntary:	120 days of no-	tion and publish	render a charter
quest the Regis-		198(1) describe	the Director,		cause to the	Under s. 72(3),	notice is given,	-Under s. 332, a	tice given to	notice.	is made by a
trar to strike if		grounds for dis-	who may issue a		contrary has	unless cause to	•	corporation that	them by the		company inop-
off the register	Voluntary:	solution.	certificate of		been shown, the	the contrary is	outstanding	has not issued	Registrar, the	Voluntary:	erative for 3 or
by filing ordi-	-Under s. 34, a		Dissolution, un-		Director may is-	shown the Di-		shares may be	Registrar may	-Under s. 26, a	more years, the
	society may sur-	Voluntary:	der s. 203(5).		sue a certificate		ties.	dissolved by	order the wind-	society may be	Minister shall
	render its cer-		Under s. 203(6),		of dissolution.	the expiration of		resolution of the	ing up and dis-	dissolved by	publish notice
	tificate of incor-	for dissolution	the corporation			90 days after		directors.	solution of the	extraordinary	of such applica-
	poration by spe-	details for dif-	ceases to exist		Voluntary:	publication of		-Under Ss. 333	society.	resolution. If	tion. If no ob-
	cial resolution.	ferent types of	on the date		-Under s.	the notice, issue		and 334, corpo-		there are no	jection is re-
	If there are no	corporations	shown on the		35.2(1), in order	,		rations may re-	Voluntary:	outstanding	ceived within
	debts or liabili-	(with no mem-	certificate.		to surrender the	dissolution.		solve to be dis-	-Under s. 18, a	debts or liabili-	one year after
	ties, and suffi-	bers, or no			charter, the					ties, the Regis-	that publica-
	cient notice was	property). How-			company must	Voluntary:		resolution, upon	surrender its	trar may ap-	tion, the Min-
	given, the Reg-	ever, dissolution			enact a by-law	-Under s. 74(1),		the distribution	certificate of	prove the reso-	ster may accept
	istrar may ac-	is done in essen-			approved of by	in order to sur-		of property and	incorporation	lution. Upon	the application
	cept the certifi-	tially the same				render the char-		discharge of li-	by special reso-	approval, the	for the surren-
	cate, and fix a	way for these			members. The	ter, the com-		abilities.	lution by giving		der of the char-
	date for which	different corpo-			company must	pany must have		-Under s. 335(1),	at least 21 days	issue a certifi-	ter.
the liabilities of		rations—			1 2	no assets, debts,		articles of disso-	notice to its	cate of dissolu-	101.
	be dissolved.	through passing			its property and			lution shall then	members and	tion, and pub-	
officer, liquida-	be dissolved.	a special resolu-				ligations, and		be sent to the	creditors. If the	lish notice.	
tor, and member		tion.			no debts or li-	must have given		Registrar. Under		iisii iiotice.	
· /		tion.						s. 335(2), upon	isfied that no		
of a society that					abilities. Under	notice by publi-		receipt of arti-	debts or liabili-		
is struck off the					s. 35.2(2), the	cation.		1			
register contin-					Director may	-Under s. 74(2),		cles of dissolu-	ties of the soci-		
ues and may be					then accept a	the Director		tion, the Regis-	ety are out-		
enforced as if					surrender of the	may accept a		trar shall issue a	standing, Reg-		
the society had					charter and is-	surrender of the		certificate of dis-	istrar may dis-		
not been struck					sue a certificate	charter and di-		solution.	solve the soci-		
off the register.					of dissolution.	rect its cancella-			ety.		
						tion and fix a					
						date upon and					
						from which the					
						company is to					
						be dissolved.					
Restoration			_	_							
	-No equivalent.	-Under s. 191, if		-Under s.	-Under s.	-Under s. 73(1),	-No equivalent.	-Under s. 331(1),	-No equivalent.	-Under s. 28.4,	-No equivalent.
262(1) and (2),		a corporation	any interested	317(10), where	35.1(1), the Di-	where a com-		an interested		any interested	
if a company		has been dis-	person may ap-	a corporation	J 1	pany is dis-		person may ap-		person may ap-	
has been dis-		solved pursuant	ply to the Direc-	has been dis-	application of	solved under s.		ply to the Regis-		ply to the Court	
solved, and the		to this Act or	tor to have the	solved for	any interested	72, any inter-		trar to have the		for an order re-	
court is satisfied		the previous So-	corporation re-	cause, the Lieu-	party, and upon	ested person		corporation re-		viving a soci-	
that it is not		cieties Act, any	vived. Under s.	tenant Gover-	good cause be-	may apply in		vived. Under s.		ety. This proc-	
more than 10		interested per-	201, any inter-	nor, on the ap-	ing shown, re-	the prescribed		331(2), articles		ess involves a	

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
years after the		son may apply	ested person can	plication of any	vive any charter	form to the Di-		of revival shall		court order,	
date of the dis-		to the Director	apply for revival		•	rector to have		be sent to the		which may be	
solution, on ap-		to have the so-	through the	son, may in his	s. 35. Under s.	the company re-		Registrar, and		sent to the Reg-	
plication by the		ciety revived,	court.	or her discretion	35.1(2), the L-G	vived. Under s.		under s. 331(3),		istrar, who shall	
liquidator, a		by sending arti-	-Under s. 202,	by order, revive	in Council may,			upon receipt of		restore the so-	
member, a		cles of revival	for either proc-	the corporation.	•	rector may issue		articles of re-		ciety to the reg-	
creditor of the		to the Director.	ess, the Director	the corporation.	rect the Director	,		vival, the Regis-		ister and pub-	
company, or an		The revival oc-	may issue a		to revive the	revival. Under s.		trar shall issue a		lish. A society	
interested per-		curs upon the	Certificate of		company whose			certificate of re-		is revived on	
son, the court		issuance of a	Revival.		charter has been			vival. Under s.		the making of	
may restore the		certificate of re-	Kevivai.		forfeited. Under	1 2		331(4), this cer-		an order under	
								tificate indicates			
company to the		vival by the Di-			s. 35.1(3), the	shown in the				this section, and	
register. If re-		rector.			Director shall	certificate of re-		that the corpora-		is deemed to	
stored, the com-					issue a certifi-	vival and there-		tion has the		have continued	
pany is deemed					cate of revival.	after the com-		rights and is li-		in existence as	
to have contin-					Under s.	pany has all the		able for the obli-		if it had not	
ued as if it had						rights as if it		gations that it		been dissolved.	
not been dis-					tificate of re-	had not been		would have had			
solved.						dissolved.		if it had not been			
-S. 252(4) lists						-Under s. 73(4),		dissolved.			
cases when a					tion has all the	notice of the re-					
company cannot					rights as if it	vival of a com-					
be restored to					had not been	pany under this					
the Register, in-					dissolved.	section shall be					
cluding if						published.					
documents are						Î					
not filed prop-											
erly, or proper											
notice is not											
given.											
Disposal of assets	S										
Society with a	-No equivalent.	-S. 209 details	-Under s.	-Under s.	-No equivalent.	-Under s. 75,	-No equivalent.	-Under s. 430,	-No equivalent.	-Under s.	-No equivalent.
Charitable Pur-	_	how the liquida-	277(1), the arti-	254(1), upon a	_	any real or per-		the articles of in-	_	28.1(4), the	
pose (relief of			cles of incorpo-	winding up, liq-		sonal property		corporation of a		Court shall	
poverty, ad-		tribute remain-	ration may pro-	uidator shall ap-		of a company		corporation shall		make an order	
vancement of			vide that upon	ply property of	1	that has not		provide that,		permitting the	
education or re-		summary, most	dissolution, the	corporation in	1	been disposed		upon dissolution,		liquidator to	
ligion, or any			remaining prop-	satisfaction of		of at the time of		after payment of		distribute the	
other purpose			erty may be dis-	all liabilities	1	the forfeiture/		all its debts and		remaining	
beneficial to the		accordance with		pari passu and	1	surrender of its		liabilities, the		property of the	
community):		the articles.	members or to	shall distribute	1	charter or the		remaining prop-		society to the	
-Under s. 73(1)		and di di ciolos.	one designated	remaining prop-	1	dissolution of		erty shall be dis-		members or to	
(of the <i>Society</i>		Membership:	organization or	erty rateably	1	the company, is		tributed to an or-		other person	
Act), on the		However, under	C	among members		forfeited to the		ganization in the		entitled by law	
winding up and			277(2), where	according to	1	crown.		province, which		to share in the	
dissolution, the		articles of do	the articles do	their rights and		CIOWII.		is charitable or		distribution, ac-	
				_							
assets must not			not provide for	interests in cor-	1			beneficial to the		cording to their	
be distributed		liquidator shall	a distribution,	poration.	1		Ì	community.		respective	

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
among the		divide any re-	the corporation							rights.	
members.		maining prop-	shall, by special								
Unless the con-		erty of the cor-	resolution, after								
stitution, by-		poration into	payment of all								
laws, or a reso-		equal shares ac-	debts and li-								
lution of the		cording to the	abilities, dis-								
members pro-		number of	tribute or dis-								
vides for the			pose of the re-								
payment, trans-		terests in the	maining prop-								
		corporation, and									
fer, and delivery			erty to any or- ganization in								
of the assets		distribute the	Canada which is								
remaining, after		shares.	charitable or								
all debts have		C1 1.11									
been paid the		Charitable:	beneficial to the								
assets remaining		-Under s.	community.								
must be trans-		209(6), if the ar-									
ferred to the		ticles do not									
Minister of Fi-		provide for the									
nance.		transfer of the									
		property of the									
Not Charitable		corporation on									
Purpose:		dissolution, the									
-Under s. 73(2)		liquidator shall									
(of the Society		transfer any re-									
Act), on the		maining prop of									
winding up and		the corporation									
dissolution,		to a corporation									
unless the con-		carrying on the									
stitution, by-		same or similar									
laws, or resolu-		activities, a reg-									
tion of the		istered charity, a									
members pro-		municipality, or									
vides otherwise,		the Government									
after all debts		of Canada or of									
have been paid,		any province.									
the assets re-		any province.									
maining must be											
paid, transferred											
or delivered to											
the Minister of											
Finance.											
General											
Inspection and co							_				
-Under s. 95 (3)		-No equivalent	-No equivalent	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent	-No equivalent.	-No equivalent		-No equivalent.
	(but s. 26(2) re-	(but s. 147 (1)	(but s. 372(2)				(but s. 19 re-		(but s. 24 pro-	(but s. 18(1) re-	
	quires a society	requires a cor-	requires a cor-				quires a society		vides for the	quires a society	
	to file its au-	poration to send	poration to send				to file a balance		making of regu-	to file a copy of	
copy of a finan-	dited financial	a copy of its fi-	a copy of its fi-				sheet with the		lations with re-	its financial	

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
cial statement	statements with	nancial state-	nancial state-				Registrar, de-		spect to filing	statement with	
	the Registrar	ments to the Di-					tailing the gen-		financial state-	the Registrar).	
quired by soci-	each year).	rector and s. 266	rector)				eral particulars		ments with the		
ety (which may	•	permits a person	,				of its liabilities		Registrar).		
be no higher		who has paid					and assets, and a				
than prescribed		the required fee					statement of its				
amount), then		to examine and					income and ex-				
society must		obtain copies of					penditure in the				
promptly pro-		documents sent					preceding year				
vide person with		to the Director).					audited and				
copy of finan-		,					signed by audi-				
cial statement							tor, or, if there				
requested.							is no auditor,				
1							signed by 2 di-				
							rectors)				
Remedies on der	ial of copies						1001015)				
-Under s. 95.1	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.
(1) a person	1	1	1	1	1	1	1	1	1	1	1
claiming to be											
entitled to re-											
ceive a copy of											
a financial state-											
ment may apply											
in writing to											
Registrar if so-											
ciety does not											
provide person											
with copy.											
S. 95.1 (2): on											
application un-											
der subs. (1),											
Registrar may											
order society to											
provide Regis-											
trar with (a) cer-											
tified copy of											
financial state-											
ment or (b) affi-											
davit of director											
or officer setting											
out why person											
is not entitled to											
copy.											
S. 95.1 (5): if											
society provides											
Registrar with											
certified copy,											
Registrar must									ĺ	1	

ВС	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
furnish it to ap-											
plicant.											
S. 95.1 (6): if											
society provides											
Registrar with											
affidavit, Regis-											
trar must furnish											
it to applicant.											
S. 95.1 (7): on											
notice to soci-											
ety, applicant											
may apply to											
court if (a) ap-											
plicant is fur-											
nished affidavit											
or (b) society											
fails to comply											
with Registrar's											
order.											
S. 95.1 (8):											
court may make											
an order it con-											
siders appropri-											
ate including:											
(a) order that											
certified copy											
be provided to											
application											
within specified											
time; (b) order											
that assists											
that society											
change location of address of											
society; (c) or-											
der that society											
pay damages to											
applicant; (d)											
order that soci-											
ety pay costs to											
applicant.											