



SERVICE NOVA SCOTIA &
MUNICIPAL RELATIONS

Registry of Joint Stock Companies

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Tax Bulletin

Date: April 1, 2004

Subject: Unlimited Liability Company Tax Increases

Effective April 1, 2004 taxes on unlimited liability companies (ULCs) will increase for incorporation, amalgamation, initial registration and annual renewal.

The following tax increases will be effective Thursday, April 1 2004.

	Old Tax Rate	New Tax Rate	Increase/Difference
<i>Companies Act</i> Incorporation	\$2000	\$4000	\$2000
<i>Companies Act</i> Amalgamation	\$2000	\$4000	\$2000
<i>Corporations Registration Act</i> Initial Registration	\$1000	\$2000	\$1000
<i>Corporations Registration Act</i> Annual Renewal	\$1000	\$2000	\$1000

Please Note:

Incorporation, Amalgamation and Initial Registrations

The total tax payable upon either incorporation or amalgamation is \$6000, comprised of the \$4000 incorporation or amalgamation tax under the *Companies Act* plus the \$2000 registration tax under the *Corporations Registration Act*.

ULC incorporations and amalgamations received by the Registry that have been postmarked before April 1, 2004 will be accepted by the Registry with payment at the old tax rate.

Annual Renewals

The annual registration tax of \$2000 is payable for all ULCs with an April anniversary of incorporation. Annual renewal payments for ULCs with a March anniversary of incorporation will be accepted at the old tax rate.

Should you require further information please contact:

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1-800-225-8227 (Toll free in Nova Scotia)

This Tax Bulletin is published by the Registry of Joint Stock Companies for the sole purpose of providing the Registry's interpretation of legislation it administers, and to announce significant changes in the Registry's interpretation and the effective dates of any such changes, For legislative approved text of provisions of the *Companies Act* and the *Corporations Registration Act*, see official volumes.
