



CHECKLIST OF BASIC LEGAL REQUIREMENTS

expanded version of this document available at <http://www.smallbusinessbc.ca/checklist>

The following are the general requirements affecting most businesses. Additional regulations from the provincial and/or federal government may apply to your particular business. To check on this, call Small Business BC at **1-800-667-2272 / 604-775-5525**. Visit our award winning website at <http://www.smallbusinessbc.ca>

BUSINESS FORMATION & NAME REGISTRATION: Businesses operating in BC may be either incorporated or unincorporated and may be structured according to one of several forms. **Unincorporated businesses** (sole proprietorships, general and limited partnerships) must register with the Provincial Registrar of Companies. Obtain registration forms and information from the Small Business BC, any Government Agent or most Chambers of Commerce in BC. **Incorporated businesses** – The Business Corporations Act will be in effect as of March 29, 2004, replacing the previous Company Act. The Incorporation of a new BC Company must now be submitted electronically at <http://www.corporateonline.gov.bc.ca/> For details please contact the registrar of companies at **604-775-1041**.

BUSINESS LICENCE/ LAND USE/ZONING: If your business is located in an incorporated municipality, ie. city, town, village or district, contact the municipal business licence office to obtain a business licence and to ensure conformity with land use and zoning bylaws; if your business is located in an unincorporated area of the province, contact the nearest Regional District Office. (Greater Vancouver business licence offices are listed on the back of this handout)

PROVINCIAL SALES TAX: If you are buying goods for wholesale/retail sale, or providing taxable services, apply for a social service tax registration certificate issued by the Ministry of Provincial Revenue - Consumer Taxation Branch #800 – 360 West Georgia St. Vancouver (registrations desk closes at 4:00pm). Call: **604-660-4524** in Van. or **1-877-388-4440**. <http://www.rev.gov.bc.ca/ctb/> or visit a local Gov. Agent: www.governmentagents.gov.bc.ca/locations/map.htm

BUSINESS NUMBER (BN) – FEDERAL INCOME TAX: You must obtain a **BN** for the purpose of: corporate income tax, import/export, employee payroll deductions and the Goods and Services Tax (**GST**) – GST optional if your annual revenue is not expected to exceed \$30,000.00.

If you conduct business as a proprietorship or a partnership, report your share of gross and net profits (or losses) for the business' fiscal period on your individual tax return (T1). For an incorporated company, file a corporation tax return (T2) within six months of the end of the corporation's fiscal period.

Call: Canada Revenue Agency (CRA) toll free at **1-800-959-5525**. Or visit the Vancouver office at 1166 W. Pender St. or the Surrey office at 9755 King George Hwy. <http://www.cra-arc.gc.ca/tax/business/topics/gsthst/menu-e.html>

WORKERS' COMPENSATION BOARD: If you are hiring employees or if your business is incorporated, register with the WCB before starting your business. In Vancouver call **604-244-6181** or call **1-888-922-2768**. <http://www.worksafebc.com>

LABOUR REQUIREMENTS: If you are hiring employees, obtain a Business Number (above) and be aware of the current Employment Standards Act for BC. Contact **1-800-663-3316** or visit <http://www.labour.gov.bc.ca/esb> for any questions. Apprenticeships for certain industries can be enquired at the Industry Training Branch <http://www.aved.gov.bc.ca/industrytraining/> 1-866-660-6011

BUSINESS RECORDS: As required under various Acts, if you are operating a business or have self-employment income, set up an orderly record and accounting system. It is recommended that you contact a qualified accountant to assist you with your business records and accounting system. All records to be kept for six years. For Questions relating to Federal Income Tax call **1-800-959-5525**

BRITISH COLUMBIA ACTS AND RELEVANT REGULATIONS: Regulatory bodies can be searched for at <http://www.smallbusinessbc.ca/search>. Acts can be found at <http://www.qp.gov.bc.ca/statreg> or purchased through Crown Publications Inc. at 521 Fort Street, Victoria, call **1-800-663-6105**.

Business License Offices in Greater Vancouver

<i>CITY</i>	<i>PHONE / WEBSITE</i>	<i>ADDRESS</i>
Abbotsford	(604)864-5511 www.city.abbotsford.bc.ca	32315 S. Fraser Way Abbotsford, B.C. V2T-1W7
Burnaby	(604)294-7320 www.city.burnaby.bc.ca	4949 Canada Way Burnaby, B.C. V5G-1M2
Coquitlam	(604)927-3000 www.coquitlam.ca	3000 Guilford Way. Coquitlam, B.C. V3B-7N2
Port Coquitlam	(604)927-5238 www.city.port-coquitlam.bc.ca	2580 Shaughnessy St. Port Coquitlam, B.C V3C-2A8
Chilliwack	(604)793-2909 www.chilliwack.com	#201 – 46093 Yale Road Chilliwack, V2P 2L8 (closed 12-1)
Delta, Ladner, Tsawwassen	(604)946-3314 www.corp.delta.bc.ca	4500 Clarence Taylor Cr. Delta, B.C. V4K-3E2
Langley City	(604)514-2804 http://www.city.langley.bc.ca/	20399 Douglas Cres, Langley, B.C, V3A 4B3
Langley Township	(604)533-6040 www.township.langley.bc.ca	4914-221st Street Langley, B.C. V3A-3Z8
Maple Ridge	(604)467-7305 http://www.mapleridge.org/	11995 Haney Plc. Maple Ridge, B.C. V3A-3Z8
New Westminster	(604)527-4565 www.city.new-westminster.bc.ca	511 Royal Ave. New Westminster, B.C. V3L-1H9
North Vancouver	(604)985-7761 (ext 356) http://www.cnv.org	141 West 14th Street North Vancouver, B.C. V7L-4K1
Port Moody	(604)469-4541 www.cityofportmoody.com/	100 Newport Dr. Port Moody, B.C. V3H-5C3
Pitt Meadows	(604)465-2428 http://www.pittmeadows.bc.ca/	12007 Harris Rd. Pitt Meadows, B.C.V3Y-2B5
Richmond	(604)276-4328 http://www.city.richmond.bc.ca/	6911 No. 3 Road Richmond, B.C. V6Y-2C1
Surrey	(604)591-4370 http://www.city.surrey.bc.ca/	14245 - 56th Avenue Surrey, B.C. V3X-3A2
Vancouver	(604)873-7568 http://www.city.vancouver.bc.ca/	453 West 12 th Avenue. Vancouver, B.C. V5Y-1V4
West Vancouver	(604)925-7152 http://www.westvancouver.net/	750 17th Street West Vancouver, B.C.V7V-3T3
White Rock	(604)541-2139 http://www.city.whiterock.bc.ca	15322 Buena Vista White Rock, B.C. V4B-1Y6