

REGULATORY REQUIREMENTS

Rev. April 24, 2013 ab

Here is your checklist for the rules that most businesses must follow:

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| <p>OPERATING LICENSES (PROVINCIAL)</p> | <p>The Business Practices Act requires registration and licensing in many areas such as drug, forestry, motor vehicle, real estate, travel, day-care, liquor sales, gas stations, and transportation. For more detailed information check: www.canadabusiness.ca/eng/126/157/</p> | | | | |
| <p>LOCATION & ZONING BY-LAWS</p> <p>BUILDING CONSTRUCTION ALTERATION</p> <p>(MUNICIPAL)</p> | <p>Municipalities often place zoning restrictions on the location of certain types of business activity. Prior to leasing or purchasing a property, it is advisable to determine that the contemplated business use is permitted on the property.</p> <p>New construction and alterations to buildings often require a building permit. Applications can be obtained through Toronto Building Division. Website: www.toronto.ca/building/building_permits.htm</p> <p>Contact Toronto Buildings Division: *Note: All zoning & buildings inquiries are to be made <u>in person</u> at any of the following locations:</p> <table border="0"> <tr> <td>North: North York Civic Centre 5100 Yonge Street</td><td>South: Toronto City Hall 100 Queen Street West</td></tr> <tr> <td>East: Scarborough Civic Centre 150 Borough Drive</td><td>West: Etobicoke Civic Centre 2 Civic Centre Court (next door to Etobicoke Civic Centre)</td></tr> </table> | North: North York Civic Centre 5100 Yonge Street | South: Toronto City Hall 100 Queen Street West | East: Scarborough Civic Centre 150 Borough Drive | West: Etobicoke Civic Centre 2 Civic Centre Court (next door to Etobicoke Civic Centre) |
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| <p>HST (HARMONIZED SALES TAX)</p> | <p>Businesses with annual sales revenues of \$30,000 or more are required to charge the 13% HST and remit it to the Canada Revenue Agency. For businesses with annual sales revenues less than \$30,000, participating in the HST is optional. There is no separate HST account registration required for businesses who already registered for GST in the past. There is no charge for this application. HST account registrations and inquiries can be made with the Canada Revenue Agency.</p> <p>If a business does not register for a HST number, they do not charge their clients the tax. For information on what is and what is not taxable under HST, please visit the Ontario Ministry of Finance web site at: www.fin.gov.on.ca/en/tax/hst/taxable.html</p> <p>Canada Revenue Agency: Register your HST account by mail, fax, phone or Internet. Website: www.cra-arc.gc.ca Tel.: 1-800-959-5525</p> | | | | |

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| <p>IMPORT & EXPORT</p> | <p>Foreign Affairs and International Trade Canada: Export and Import Controls This office is responsible for administering the Export and Import Permits Act. They provide market access and trade policy. 125 Sussex Drive, Ottawa, ON See website for specific contact telephone numbers: www.international.gc.ca/controls-controles/index.aspx</p> <p>Importer / Exporter Number – Canada Revenue Agency Canadian individuals, Businesses, Non-residents or Foreign based importers are required to obtain this number. Tel.: 1-800-959-5525 Website: www.cra-arc.gc.ca/tx/bsnss/tpcs/bn-ne/bro-ide/menu-eng.html (Online Registration)</p> <p>Canada Border Services Agency 1 Front St. West (Yonge & Front Sts.) Main floor for general inquiries on duties, tariffs, quotas and restrictions. Tel: 1-800-461-9999 Website: www.cbsa.gc.ca</p> <p>National Import Services Centre (NISC) Operated by the Canadian Food Inspection Agency (CFIA) in cooperation with the Canada Border Services Agency (CBSA), the Centre processes import requests and documentations handle telephone inquiries, coordinate inspections for import shipments. NISC Tel: 1-800-835-4486 Website: www.inspection.gc.ca/english/imp/importe.shtml</p> |
| <p>IF YOU HAVE EMPLOYEES</p> | <p>You are required to comply with all employment regulations: the Employment Standards Act, the Occupational Health and Safety Act and the Pay Equity Act (for over 10 employees).</p> <p>Employer's Kit available from Canada Revenue Agency (CRA) at: 1-800-959-2221 including payroll deductions: Canada Pension Plan (CPP), Unemployment Insurance Contributions (UIC) and Employee Income Tax Deductions. Also see: www.cra-arc.gc.ca/tx/pymnts/menu-eng.html</p> <p>Employer Health Tax (EHT) The EHT is a payroll tax applied to all employers in Ontario. Unless exempted, all employers with a permanent establishment in Ontario must register for the EHT. For the first \$400,000 of the payroll, eligible private-sector employers are exempt from paying the EHT. Website: www.fin.gov.on.ca/en/tax/eht/index.html</p> <p>The Ontario Health Premium Since July 2004, employees in Ontario have paid an additional tax, The Ontario Health Premium. The tax is deducted from pay as part of personal income tax. Website: www.fin.gov.on.ca/en/tax/healthpremium/</p> <p>Workplace Safety & Insurance Board (WSIB) The law requires all businesses in Ontario that employ workers (including family members and sub-contractors) to register with the WSIB within 10 days of hiring their first full- or part-time worker. To request a kit, call: 416-344-1000. Website: www.wsib.on.ca</p> |
| <p>HEALTH INSPECTION & REGULATIONS</p> | <p>To ensure your establishment is in compliance with the Ministry of Health regulation for food preparation, water and sanitation facilities contact:</p> <p>Toronto Public Health: General Inquiries: 416-338-7600 Food Premises Inspection: 416-338-7600 Website: www.toronto.ca/health/dinesafe/</p> |
| <p>REALTY & BUSINESS TAXES</p> | <p>Upon change of ownership or tenancy of a business, or commencement of new business in Toronto, contact the City's Revenue Services Division at 416-338-4829 and website at: www.toronto.ca/taxes.</p> |

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| <p>BUSINESS NAME REGISTRATION (PROVINCIAL)</p> <p>(SOLE, GENERAL, LIMITED PARTERSHIP)</p> | <p>Business registration with the Ministry of Government Services for sole proprietorships and general partnerships costs \$80 (paper copy), \$60 if done on the computer terminal. The registration is valid for 5 years. Registration must be renewed before it expires. Business name searches can be conducted for a fee from between \$8 to \$26 depending on the type of report.</p> <p>Government of Ontario, Ministry of Government Services, Companies and Personal Property Security Branch : 375 University Avenue, 2nd Floor, Toronto (walk-in) or 393 University Ave., Ste. 200, Toronto M5G 2M2 (Mailing Address) Tel: 416-314-8880 or 1-800-361-3223 Website: www.ontario.ca/en/services_for_business/STEL02_039990.html</p> <p>All registrations of sole proprietorship and general partnerships can also be completed at Enterprise Toronto. Visit our website for more information at www.enterprisetoronto.com. The fee to register your business without a name search report is \$109.20 and with a name search is \$128.50.</p> <p>Enterprise Toronto Offices: North: 5100 Yonge St. 416-395-7434 East: 150 Borough Dr. 416-396-7169 South: 100 Queen St. W. 416-392-6646</p> |
| <p>INCORPORATION (PROVINCIAL)</p> | <p>Businesses wishing to incorporate provincially must do so through the Ministry of Government Services. To register as a Provincial Incorporation, businesses need to complete a NUANS name search to determine if the name is available. The NUANS report costs \$70.00, and can be done at one of our Enterprise Toronto offices. Articles of Incorporation must be filed within 90 days of completing the name search. The NUANS report is omitted for businesses wishing to operate under a numbered company. For details on costs and procedures of incorporating Provincially, please see the Enterprise Toronto handout.</p> <p>Articles of Incorporation can be filed at the Ministry of Government Services for a cost of \$360.</p> <p>Enterprise Toronto also offers Articles of Incorporation filing services. Ontario Articles of Incorporation with a NUANS report costs \$434.50 and Articles of Incorporation for an Ontario Numbered corporation costs \$364.50. Please speak to staff for details.</p> |
| <p>INCORPORATION (FEDERAL)</p> | <p>Registering under Federal Incorporation provides name rights across Canada, which is important for companies considering expansion of their business to other provinces or territories.</p> <p>Completion of a NUANS name search is required to federally incorporate a business, which can be done through Corporations Canada on their website www.corporationscanada.ic.gc.ca in the "Name a Corporation" section for a fee of \$20.97 plus applicable taxes. The NUANS report is valid for 90 days, within which time you must file your Articles of Incorporation. This also can be done on-line through Corporations Canada by choosing the option "Incorporate a Business" for a fee of \$200. This method will process your application the same day or the following day.</p> <p>Enterprise Toronto also offers Federal NUANS name searches for a fee of \$70.00, and Articles of Incorporation filing services. Articles of Incorporation filing costs \$248.90 (NUANS extra if required).</p> |
| <p>BizPaL (Business Permits and Licences)</p> | <p>BizPaL is a web-based service to help users quickly generate a list of permits and licenses they need (from City, Provincial and Federal governments). See Website: www.bizpal.ca/en/</p> |

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| <p>OPERATING LICENSES (MUNICIPAL)</p> | <p>Within the City of Toronto, licenses are required for many types of businesses. Municipal licensing requirements may differ outside the City of Toronto and it is advisable to contact the Municipality where you are doing business. In Toronto, operating licenses are issued by the Municipal Licensing and Standards Division. www.toronto.ca/licensing/index.htm</p> <p>Stationary Business & Trades Licenses – Licensing Application & Renewal <i>and</i> Mobile Business Licensing Issuance Office East York Civic Centre 850 Coxwell Ave., 3rd Floor, Tel.: 416-392-6700, Monday – Friday 8:30 a.m. - 4:00 p.m.</p> |
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