

Starting a **Small Business** in Manitoba

A guide to the basic legal requirements for the City of Winnipeg and rural communities



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Canada

Manitoba 

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BUSINESS START-UP CHECK LIST

Things you need to consider when starting a business:

- Choosing Your Form of Business
Organization: Corporation, Partnership, Sole Proprietorship or Co-operative
- Naming Your Business and Registering The Name
- Business Plan (unlikely to get financing without one, use the Interactive Business Planner on our website)
- Banking (loans, lines of credit, credit cards, Interac)
- Insurance (liability, vehicle, property, content)
- RST Form
- GST Form
- Licences and Permits
- Location/Zoning (lease or purchase space, or home-based business, occupancy permit)
- Taxation
- Employees (Workers Compensation, Employment Standards, Wage Deductions, CPP, EI)
- Advertising/Marketing
- Bookkeeping
- Business Communications (phone/cellular/pager/answering system)

Other Considerations:

- Lawyer, Accountant, other professional services
- Pricing and distribution
- Internet presence
- Computer/printer needs – hardware and software
- Supplies, Inventory control
- Vehicle
- Office supplies and stationery
- Photocopier, fax, telephone services
- Office space (home-based or commercial)
- Office furniture
- Join your local Chamber of Commerce

To talk about starting or growing your business,
to find further information on programs or
services available to you or to conduct business
research, contact or visit:

Canada/Manitoba Business Service Centre
P.O. Box 2609, 250-240 Graham Avenue,
Winnipeg, MB R3C 4B3
204-984-2272 or 1-800-665-2019
www.canadabusiness.ca/manitoba

■ ■ ■ Websites to Visit

Canada/Manitoba Business Service Centre

www.canadabusiness.ca/manitoba

Online Small Business Workshop

www.canadabusiness.ca/osbw

Interactive Business Planner (IBP)

www.canadabusiness.ca/ibp

Industry Canada

www.ic.gc.ca/

Canada Business

www.canadabusiness.gc.ca

Western Economic Diversification Canada

www.wd.gc.ca

Canada Revenue Agency

www.cra-arc.gc.ca/menu-e.html

Government of Manitoba

(links to all provincial departments)

www.gov.mb.ca

Companies Office

www.companiesoffice.gov.mb.ca

City of Winnipeg

www.winnipeg.ca

INTRODUCTION

This publication was developed by the Canada/Manitoba Business Service Centre and is intended as a brief guide to the legal requirements in Manitoba and the municipal, provincial and federal departments you may have to contact.

Many regulations are beyond the scope of this publication, particularly with regard to corporations and their tax position. A lawyer should be consulted for more complex forms of business organization. It is also suggested that you retain professional accounting assistance, not just for advice on taxation matters, but also for setting up, maintaining, and auditing financial records.

A business plan is essential not only to help ensure that your chosen type of business, location, market, cash needs, general profitability, and possibility of growth are all favourable, but to approach financial institutions for funding. Visit the C/MBSC website at www.canadabusiness.ca/manitoba and use our Interactive Business Planner to prepare a business plan.

■ ■ ■ **Canada/Manitoba Business Service Centre (C/MBSC)**

The C/MBSC is a federal/provincial partnership which provides one-stop access to a wide range of information on business startup, development and international trade. The Centre offers service by phone, in person, via the Internet, and through its Regionalization Sites located throughout Manitoba. The Centre's reference library contains thousands of business and trade publications, audio and video tapes, CD-ROMs and databases covering business and trade topics. The Managing Partners are Western Economic Diversification and Manitoba Competitiveness, Training and Trade.

For information and advice concerning all aspects of establishing and operating a business contact:

INTRODUCTION

Canada/Manitoba Business Service Centre

P.O. Box 2609, 250 - 240 Graham Avenue
Winnipeg, MB R3C 4B3

Telephone: 204-984-2272 or

Toll free: 1-800-665-2019

Fax: 204-983-3852

Email: manitoba@canadabusiness.ca

Website: www.canadabusiness.ca/manitoba

In Brandon:

Canada/Manitoba Business Service Centre

c/o Manitoba Competitiveness,
Training and Trade,

Western Regional Office

131, 340 - 9th Street

Brandon, MB R7A 6C2

Telephone: 204-726-6250

Fax: 204-726-6403

■ ■ ■ E-Business Services

The Canada/Manitoba Business Service Centre offers resources to small and medium sized businesses in Manitoba who are meeting the challenge of doing business online. Whether you are just starting out and need help planning your venture, or you are already online and want to take your site to new levels, we can show you how to use technology to expand your markets, provide better customer service, and increase your productivity. Contact the Canada/Manitoba Business Service Centre.

Regulatory instruments such as licenses and permits exist to protect the public and businesses and to provide government with essential information on which to base activities such as tax assessment, aid to business, and labour regulations. A license or permit is defined as a document authorizing a person to commence a particular business activity. Some businesses may need several licenses and permits as more than one level of government may be involved depending on the nature of the business.

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■ ■ ■ BizPaL

You can access BizPaL through the websites of participating governments. Easy and convenient, BizPaL uses a Questions and Answer wizard to help you generate a complete, customized list of the permits and licenses your business needs. Whether you want to start or grow your business - or are already operating and want to verify that you have all the correct permits and licenses - BizPaL can help. Designed for maximum convenience, BizPaL can significantly reduce the amount of time you would otherwise have spent on research.

Manitoba Contact(s):

BizPaL

E-mail: bizpal@gov.mb.ca

National Contact(s):

BizPaL Project Manager

Industry Canada

Email: bizpal-perle@ic.gc.ca

Website: www.bizpal.ca/index_e.shtml

■ ■ ■ Obtaining a Business License Outside Winnipeg

The Municipal Act of Manitoba empowers all rural municipalities to regulate certain trades and occupations carried on within their boundaries and to limit or even prohibit certain types of business. Because there is no uniformity throughout the municipalities with regard to licences, permits and zoning requirements, you should consult with your local municipal office.

You can find the names and addresses of the appropriate municipalities and municipal officials in the annual publication, *Municipal Officials of Manitoba*, available in most public libraries, as well as at the Canada/Manitoba Business Service Centre library.

If you need to know where your municipal office is located, Manitoba Intergovernmental Affairs will be pleased to help you.

INTRODUCTION

Manitoba Intergovernmental Affairs

Municipal Finance and Advisory Services

508 – 800 Portage Avenue

Winnipeg, MB R3G 0N4

Telephone: 204-945-2572

Fax: 204-948-2780

MUNICIPAL LICENSES AND PERMITS

■ ■ ■ Obtaining a Business License in the City of Winnipeg

The authority to license in Winnipeg comes from The City of Winnipeg Charter Act. Please be aware that some businesses may need several licenses and permits since frequently two levels of government or a number of different bodies at each level are involved.

■ ■ ■ Zoning Regulations

All businesses, including home-based businesses, are required to comply with City zoning regulations. All owners/tenants must obtain an Occupancy Permit, a Development Permit or an Authorization Clearance from the Zoning Branch.

■ ■ ■ Property Assessment Department

You will be required to pay a percentage of the assessed rental value of your premises as determined by the City Assessor. Responsibility for business tax commences with your occupancy date. City Assessors will contact you on their periodic canvas of business premises. However, it is in your best interest to contact the Property Assessment Department at the time you commence business operations to ensure billing in a timely manner. More information about business assessment in Winnipeg can be obtained from the City's Property Assessment Department. Their address and telephone number are given at the end of this section.

MUNICIPAL LICENSES AND PERMITS

■ ■ ■ Procedure for Issuing Licenses

In Winnipeg, only the 28 trades listed in the License By-law 91/2008 require licenses. Most businesses will not require one.

Licenses are predominantly regulatory in function; that is, they are intended as part of a larger scheme to control businesses which may pose special problems related to health, fire safety, disturbance to the physical or social environment, and so on. Examples include food-related trades, pools and whirlpools, second hand goods, certain types of housing and large public venues. To obtain a list of trades that require a license, contact the City of Winnipeg License Branch.

Other types of documents may be needed before the City can issue the appropriate license. In addition to providing certain basic information (such as your name, address, occupation; as well as the name, address, and nature of your business), you may require one or more special certificates issued by various authorities. Examples include certificates issued by the Public Health Inspector, the Chief of the Fire Paramedic Services, the Record Review Board of the Police Service, and an Occupancy Permit. The License Branch can help you determine what is needed and how to obtain these certificates.

Two special categories of business should be noted as well.

- Operators of outdoor mobile food vendors must carry a comprehensive general liability insurance policy.
- Auctioneers, pawnbrokers, precious metals dealers, used goods dealers and antique dealers are subject to certain recording and reporting requirements.

For more information contact:

City of Winnipeg License Branch

18 - 30 Fort Street

Winnipeg, MB R3C 4X3

Telephone: 204-986-6420

Email: licence@winnipeg.ca

Website: www.winnipeg.ca/cms/license_branch/

■ ■ ■ Zoning and Building Permits

The Planning, Property and Development Department now incorporates all projects requiring multi-departmental approvals through separate but concurrent approval processes. Applicants stop once to drop off their plans, supporting documents, and review deposit. Coordinated Departments are: Property and Development Services (Zoning and Building Branches), Fire, Public Works (Streets Engineering), Water and Waste, and Development Services (Health and License Branches).

For complete information on City of Winnipeg zoning regulations for Occupancy Permits, Development permits and Home Occupations contact:

City of Winnipeg

Zoning and Permits Branch

Planning, Property and Development

31 - 30 Fort Street

Winnipeg, MB R3C 4X7

Telephone: 204-986-5140

■ ■ ■ Water and Waste Services

Services provided by the Water and Waste Department including water services, wastewater collection and treatment services, land drainage services, garbage and recycling collection and waste minimization services.

City of Winnipeg Water and Waste Dept.

Customer Services

109 - 1199 Pacific Avenue

Winnipeg, MB R3E 3P1

Telephone: 204-986-5858

Fax: 204-986-3745

Website: www.winnipeg.ca/waterandwaste/

■ ■ ■ Business Assessment

All enquiries concerning business assessment in Winnipeg:

City of Winnipeg

MUNICIPAL LICENSES AND PERMITS

Property Assessment Department

Main Floor, 457 Main Street

Winnipeg, MB R3B 1B5

Telephone: 204-986-2353

Website: www.winnipegassessment.com

■ ■ ■ **Business Taxes**

All enquiries concerning business taxes in Winnipeg:

City of Winnipeg

Taxation and Revenue Division

Corporate Finance Department

Administration Building

Main Floor, 510 Main Street

Winnipeg, MB R3B 3M2

Telephone: 204-986-2161

Fax: 204-986-6732

Website: www.winnipeg.ca/tax

■ ■ ■ **Obtaining a Food Health Permit**

No person shall operate a food service establishment or a retail food store without first obtaining a current and valid Food Health Permit from an Public Health Inspector. Food service establishments include: any place where food is kept, handled, manufactured, packaged, stored, regardless of whether there is or is not a charge for the food, and includes;

- a) retail food stores and shops selling only pre-packaged foods;
- b) bakeries;
- c) butcher shops and fish shops;
- d) delicatessens;
- e) other retail food stores;
- f) canteens and commissaries, whether stationary or mobile;
- g) restaurants, banquet halls, cafeterias, beverage rooms, dairy bars, milk bars, ice cream parlours and caterers;
- h) residential care facilities, nursing homes, detention centres, day care kitchens,

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- schools, soup kitchens and shelters;
- i) hostels and shared facilities dwellings with shared kitchens;
 - j) outdoor mobile food units;
 - k) food processing plants, food packaging and warehouse facilities;
 - l) any place where food service takes place on a temporary basis;
 - m) producer markets where any food is being sold, other than agricultural produce grown in Manitoba sold by the individual who produced it, a member of the producer's immediate family or the producer's employee.

A Food Health Permit will only be issued upon completion of an inspection by a Public Health Inspector and satisfactory compliance with the Food Service Establishment By-Law 5160/89.

The Food Health Permit must be posted and displayed in a clearly visible location in the establishment.

To Obtain a Food Health Permit:

1. Apply for a business license. Contact City of Winnipeg License Branch.
2. Contact your District Health Officer to arrange for an inspection.
3. Register for the Certified Food Handlers' Training Program. All registrations must be made at 33 Warnock Street (cheque or cash only). For information on the program phone 204-986-2445.
4. If renovating or constructing a food service establishment submit detailed drawings and specifications to the One Stop Shop Plan Approval Office.

NOTE: Food Health Permits are NOT transferable. Any changes to the:

- operator's name
- establishment name
- establishment address

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requires that you obtain a new Food Health Permit and Business License.

Contact for all food handling establishments in Winnipeg (central):

**City of Winnipeg Health
Environmental Health Services**
(Central District Public Health Office)
33 Warnock Street
Winnipeg, MB R3E 3L6
Telephone: 204-986-2443
Fax: 204-986-3238

All food handling establishments (Winnipeg suburbs and outside Winnipeg) contact:

District Public Health Inspection
c/o Manitoba Conservation
Suite 160 VIA Station 123 Main Street
Winnipeg, MB R3C 1A5
Telephone: 204-945-7100
Fax: 204-945-5229

If renovating or constructing a food service outlet, contact:

One Stop Shop Plan Approval Office
31 - 30 Fort Street
Winnipeg, MB R3C 4X7
Telephone: 204-986-5140
Fax: 204-986-6347

PROVINCIAL LICENCES

The following is a list of provincial departments with the authority to licence businesses along with appropriate contacts.

■ ■ ■ **Manitoba Agriculture, Food and Rural Initiatives**

- Dairy processing plants
- Bulk milk graders
- Dairy farms (for registration number)
- Dairy processing industry personnel

PROVINCIAL LICENSES & PERMITS

Contact:

**Dairy Program, CVO/Food Safety
Knowledge Centre**

Agriculture Services Complex
204 - 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: 204-945-7672
Fax: 204-945-4327

- Livestock Dealers License
- Livestock Dealer's Agent License

Contact:

**Livestock Security, Animal
Industry Branch**

Agriculture Services Complex
202- 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: 204-945-7687
Fax: 204-945-4327

- License to farm game production animals (Game Production Farm License)
- License to remove antlers from game production animals (Game Production Animal Antler Removal License)
- License to slaughter and process game production animals (Game Production Animal Meat and Non-meat Processing License)
- License to trade in game production animal products (Game Production Animal Product Trader License)

Contact:

Elk Program, Animal Industry Branch

202 - 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: 204-945-7557
Fax: 204-945-4327

- Hatchery operators and dealers in poultry and poultry products

Contact:

PROVINCIAL LICENCES

Production Quality and Safety, Animal Industry Branch

204 - 545 University Crescent

Winnipeg, MB R3T 5S6

Telephone: 204-945-7683

Fax: 204-945-4327

- Pesticide dealers and commercial applicators

Contact:

Pesticide Licencing

204 – 545 University Crescent

Winnipeg, MB R3T 5S6

Telephone: 204-945-7706

Fax: 204-945-4327

- Farm machinery dealers, vendors and suppliers

Contact:

Manitoba Farm Machinery Board

812 – 401 York Avenue

Winnipeg, MB R3C 0P8

Telephone: 204-945-3856

- Milk, eggs, honey, chicken, broiler hatching eggs, turkey, hogs and vegetables

Contact:

Manitoba Farm Products Marketing Council

812 – 401 York Avenue

Winnipeg, MB R3C 0P8

Telephone: 204-945-4495

NOTE: Eight Producer Marketing Boards and Commissions are established in Manitoba. Each Board has specific regulations regarding the sale of their product. Check with the Farm Products Marketing Council for advice about which of the boards to consult.

■ ■ ■ Manitoba Liquor Control Commission

- All hotels and motels where liquor is served.
 - Aspects of a business where liquor may
-

PROVINCIAL LICENCES

be sold and served such as dining rooms, cocktail lounges, sport facilities, etc.

(**NOTE:** Since all businesses involved in the sale and service of liquor must conform to certain specifications with regard to design and operation, businesses considering such operations are strongly advised to contact the Manitoba Liquor Control Commission for full information before they rent or build premises).

Contact:

**Licensing & Inspection
Liquor Control Commission**
P.O. Box 1023, 1555 Buffalo Place
Winnipeg, MB R3C 2X1
Telephone: 204-474-5630

■ ■ ■ Manitoba Gaming Control Commission

- Includes bingos, raffles and breakopen tickets as well as other gaming activities:

Contact:

Manitoba Gaming Control Commission
800 – 215 Garry Street
Winnipeg, MB R3C 3P3
Telephone: 204-954-9400
Website: www.mgcc.mb.ca

■ ■ ■ Manitoba Healthy Living

- Personal Care Homes (long term)
Telephone: 204-788-6655

■ ■ ■ Manitoba Justice

- Security firms, security personnel and private investigators

Contact:

**The Private Investigators and Security
Guards Act**
1430 - 405 Broadway
Winnipeg, MB R3C 3L6
Telephone: 204-945-2825

PROVINCIAL LICENCES

Fax: 204-945-2217

■ ■ ■ Manitoba Family Services and Housing

- Child Day Care Program
- Family Day Care Homes

Contact:

Child Day Care Program

102 - 114 Garry Street

Winnipeg, MB R3C 1G1

Telephone: 204-945-2197 or 204-945-0776

Fax: 204-948-2143

■ ■ ■ Manitoba Finance

- Companies and individuals involved in direct selling to the public such as door-to-door, telemarketing, fairs and exhibitions;
- Collection agents;
- Hearing aid dealers;
- Manufacturers and renovators of stuffed articles;
- Charitable fund raising.

(NOTE: The Consumer's Bureau issues permits to authorize fundraising in Manitoba including the City of Winnipeg. The City of Winnipeg Licence Branch also issues permits to allow fundraising when the fundraising takes place only in the city of Winnipeg under the City of Winnipeg Civic Charities By-Law.)

The Consumers' Bureau will also discuss the rights and responsibilities of businesses under The Business Practices Act, The Consumer Protection Act, The Personal Investigations Act, The Charities Endorsement Act, The Hearing Aid Act, the Bedding and other Upholstered or Stuffed Articles Regulation under The Public Health Act and Part III Reverse Mortgage Loans of The Mortgage Act.

Contact:

Consumers' Bureau

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302 - 258 Portage Avenue

Winnipeg, MB R3C 0B6

Telephone: 204-945-3800

Toll free: 1-800-782-0067

Fax: 204-945-0728

Email: consumersbureau@gov.mb.ca

Website: www.gov.mb.ca/finance/cca/consumb/

- For information on insurance and bonding contact:

Manitoba Finance

Financial Institutions Regulation Branch

1115 - 405 Broadway

Winnipeg, MB R3C 3L6

Telephone: 204-945-2542

Toll free: 1-800-282-8069

Fax: 204-948-2268

Email: smoore@gov.mb.ca

■ ■ ■ **Manitoba Intergovernmental Affairs**

- Cemetery owners and funeral directors
- Natural gas brokers

Contact:

Public Utilities Board

400 - 330 Portage Avenue

Winnipeg, MB R3C 0C4

Telephone: 204-945-2638

Email: publicutilities@gov.mb.ca

Website: www.pub.gov.mb.ca

Public Utilities Board is responsible for the Cemeteries Act and the Prearranged Funeral Services Act as well as the registration of natural gas brokers.

- Board of Administration for Embalmers and Funeral Directors Act
Telephone: 204-945-3742

■ ■ ■ **Manitoba Securities Commission**

The Commission's mandate is to protect Manitoba investors and to facilitate the raising of capital while maintaining fairness and integrity

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in the securities marketplace. Anyone trading in securities is required to register with the Commission.

For more information contact:

**Education and Information Coordinator
Manitoba Securities Commission**

500 - 400 St. Mary Avenue

Winnipeg, MB R3C 4K5

Telephone: 204-945-2548

Website: www.msc.gov.mb.ca

The Commission also requires registration of real estate brokers, mortgage dealers and sales people.

For more information contact:

The Registrar

The Real Estate Brokers Act

500 - 400 St. Mary Avenue

Winnipeg, MB R3C 4K5

Telephone: 204-945-2562

■ ■ ■ Manitoba Conservation

Manitoba Conservation is responsible for ensuring the environment is protected in a manner which will sustain a high quality of life for Manitobans now and in future. The Manitoba Environment Act (E125CCSM, 1987) provides for the review of any development which is likely to have an impact on the environment. An environmental assessment and review process has been developed.

For information on the assessment and review process, what constitutes a development, or the Environment Act and regulations, please contact:

Manitoba Conservation

Environmental Assessment & Licensing

Suite 160 VIA Station, 123 Main Street

Winnipeg, MB R3C 1A5

Telephone: 204-945-7071

Fax: 204-945-5229

Email: tracey.braun@gov.mb.ca

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Operators of businesses directly involved with consumption of wildlife or fishery resources (lodges and outfitters), and eco-tourism outfitting businesses which use natural resources (such as rafting and canoeing, wildlife viewing, boat tours, hiking or horseback riding) apply to:

**Licensing Advisory
Committee Coordinator
Manitoba Conservation**

Box 38, 200 Saulteaux Crescent
Winnipeg, MB R3J 3W3
Telephone: 204-945-1008
Fax: 204-945-4552

Businesses operating in a provincial park may require a permit under the following circumstances:

- 1) an itinerant trade activity such as septic pump-out operators, landscaping/grounds maintenance or mobile food and beverage vendors,
- 2) any business operating from an establishment located on Crown land,
- 3) resource-related enterprises that may not necessarily require a base of operation in a park.

Contact:

**Manitoba Conservation
Parks and Natural Areas Branch**

Parks District Section
Head of Commercial Operations
Box 51, 200 Saulteaux Crescent
Winnipeg, MB R3J 3W3
Telephone: 204-945-4406

Manitoba Conservation issues licences or permits to:

- Those harvesting timber from Crown lands
- Those manufacturing primary forest products (saw mills and planer mills)
- Dealers in forest products harvested in Manitoba

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- Those scaling (measure of volume of) roundwood from logs harvested on Crown land.

Contact:

Forestry Branch

Box 70, 200 Saulteaux Crescent

Winnipeg, MB R3J 3W3

Telephone: 204-945-7989

Email: forestinfo@gov.mb.ca

Website: www.gov.mb.ca/conservation/forestry/

- Fur dealers in stores, private dwellings, auctions, as well as traveling fur dealers

Contact:

Fur Dealers' Licence Clerk

Box 66, 200 Saulteaux Crescent

Winnipeg, MB R3J 3W3

Telephone: (204) 945-1397

■ ■ ■ Manitoba Competitiveness, Training and Trade

To legally work in a trade in Manitoba that requires certification, you must be a registered apprentice or a certified journeyperson.

Apprenticeship registration and training as well as trade qualification through examination must be obtained for these trades:

- Hairstylists, Electrologists and Estheticians (including the sub-trades of Skin Care Technician and Nail Technician) ultimately require a Certificate of Qualification and Renewable Authorization to Practice;
- Operators of Mobile Cranes and Boom Trucks with lifting capacities of 7300 kilograms or more and of all Tower cranes ultimately require a Certificate of Qualification;
- Commercial and Residential Refrigeration and Air Conditioning Mechanics require a Certificate of Qualification;
- Sprinkler System Installers require a Certificate of Qualification; and

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- Steamfitters and Pipefitters require a Certification of Qualification.
- Construction and Industrial Electrician

Contact:

Apprenticeship Branch

Training and Continuing Education Division
1010 - 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: 204-945-3337
Website: www.gov.mb.ca/tradecareers

NOTE: Under The Private Vocational Institutions Act, schools are registered, not licensed, and not accredited.

- Private vocational institutions offer business education, broadcasting, computer, cosmetology, flower design, health care, modeling, massage therapy, security, transport driving, etc.

Contact:

Manitoba Advanced Education and Literacy Private Vocational Institutions

401 - 1181 Portage Avenue
Winnipeg, MB R3G 0T3
Telephone: 204-945-8507
Fax: 204-948-2676
Website: www.manitoba.ca/pvi

■ ■ ■ Manitoba Finance

- Dealers in propane, gasoline, diesel and heating fuels
- Interprovincial trucking operators
- Dealers in tobacco products
- Dealers in electricity, natural gas and coal
- Retailers and other businesses affected by The Retail Sales Tax Act

Contact:

Manitoba Finance – Taxation Division
101 - 401 York Avenue
Winnipeg, MB R3C 0P8

PROVINCIAL LICENCES

General Office & Refund Claims

Telephone: 204-945-6444

Toll free: 1-800-564-9789

Fax: 204-948-2087

Tax Inquiries & Interpretations

Telephone: 204-945-5603

Toll free: 1-800-782-0318

Fax: 204-948-2087

Email: MBTax@gov.mb.ca

Website: www.gov.mb.ca/finance/taxation

Westman Regional Office

Manitoba Finance – Taxation Division

314 - 340 9th Street

Brandon, MB R7A 6C2

Telephone: 204-726-6153

Toll free: 1-800-275-9290

Fax: 204-726-6763

Email: MBTax@gov.mb.ca

■ ■ ■ Manitoba Public Insurance

- All drivers: 204-985-1108
- Auto recyclers contact: 204-985-0937 or toll free 1-866-323-0542
- Commercial driving schools and instructors: 204-985-8063
- Salespersons and dealers in trucks, cars, motorcycles, trailers, snowmobiles, and other vehicles: 204-985-0937
- All motor vehicle registrations including commercial vehicles, taxis, U-drives and all vehicles required to be registered under The Highway Traffic Act and The Off Road Vehicles Act: 204-985-7000 or toll free: 1-800-665-2410

Contact:

Manitoba Public Insurance

Driver and Vehicle Licencing

Driver Licencing

Box 6300, 1075 Portage Avenue

Winnipeg, MB R3C 4A4

Telephone: 204-985-1108

Toll free: 1-866-323-0544

■ ■ ■ **Manitoba Labour and Immigration Employment Standards Division**

The Employment Standards Branch enforces various statutes that affect employment standards in Manitoba.

- The Employment Standards Code
- The Construction Industry Wages Act
- The Remembrance Day Act
- The Retail Businesses Holiday Closing Act
- The Employment Services Act

The Branch enforces the standards set by law regarding the minimum wage, standard hours of work, general holidays, vacation, termination of employment, maternity leave, and other workplace benefits.

Child Employment Permits for persons under 16 years of age are issued by the Branch upon approved application.

The Employment Services Act requires that employment agencies intending to operate within the province obtain an Employment Agency Licence.

Branch Offices:

Main Office Winnipeg

604 - 401 York Avenue

Winnipeg, MB R3C 0P8

Telephone: 204-945-3352 (24-hours) or

Toll free: 1-800-821-4307

Fax: 204-948-3046

Website: www.gov.mb.ca/labour/standards/

Beausejour

Box 500, 639 Park Avenue

Beausejour, MB R0E 0C0

Telephone: 204-268-6042

Fax: 204-268-5045

Brandon

Provincial Government Building

PROVINCIAL LICENCES

304 - 340 9th Street
Brandon, MB R7A 6C2
Toll free: 1-800-821-4307
Fax: 204-726-6749

Morden

Canada Employment Centre
158 Stephen Street
Morden, MB R6M 1T3
Telephone: 204-822-4491

Thompson

Provincial Government Building
Box 19, 59 Elizabeth Drive
Thompson, MB R8N 1X4
Telephone: 204-677-6664
Fax: 204-677-6892

The Branch will supply, upon request:

- A Guide to Employment Standards

Fact Sheets:

- General Holidays
- Home and Residential Care Workers 1997
- Maternity and Parental Leave
- Hairstylists and Employment Standards Laws
- Sunday and Holiday Openings – Winnipeg
- Sunday and Holiday Openings – Other
- Remembrance Day
- Amendments to the Construction Industry Wages Act – 1997
- New House Building and Renovations

■ ■ ■ Federal Firearms

Requests for Firearms Licences may be obtained in one of two ways:

1. Business application forms – by contacting the 1-800-731-4000 number, and
2. Individual application forms are available for download from the Canada Firearms Centre website www.cfc-cafc.gc.ca.

Contact:

Canada Firearms Centre

Manitoba-Nunavut District Office

1680 Ellice Avenue, Unit #1

Winnipeg, MB R3H 0Z2

Toll free: 1-800-731-4000

Fax: 204-984-0670

FORMS OF BUSINESS ORGANIZATION

There are four types of business organizations:

1. Sole Proprietorship
2. Partnership
3. Corporation
4. Co-operative

In choosing the best structure for your operation, there are a number of factors to be considered:

- ease of organization
- the expected length of the life of the business
- financing and management
- liability for the debts of the business
- taxation.

The following is a general overview of the forms of business organization and key advantages and limitations. In most cases, it is necessary to register or incorporate the business with the Companies Office.

There are two steps to registration:

- 1) File a Request for Name Reservation. This usually takes 24 hours. Requests for Name Reservation can now be filed over the Internet at www.direct.gov.mb.ca/coohtml/html/internet/en/coo.html as well as in person.
- 2) If the proposed name is available, you must file the Name Registration Form to register the name (within 90 days) or you will have to file the forms again. Do not print business

FEDERAL LICENCES

cards and stationery before the name is registered or incorporated - if the name is unavailable, the money spent has been wasted on materials that cannot be used.

Once your company is registered or incorporated with the Companies Office, you will receive a Business Number from Canada Revenue Agency (CRA). If you need to register for any accounts with Taxation Division of the provincial Department of Finance, or CRA, please provide them with your Business Number (BN).

■ ■ ■ Sole Proprietorship

A sole proprietorship is a business owned exclusively by a single individual who is solely responsible for its finance and management.

Advantages:

- The simplicity of its creation, organization and management makes it a particularly attractive form of organization for small operations.

Disadvantages:

- Since the owner's personal property and business assets are not legally separate, the owner is personally liable for all debts of the business
- The life of the business is confined to that of the owner.

■ ■ ■ Partnership

A partnership is any form of commercial organization, other than a corporation, existing between two or more persons with a view to profit. With the special exception of the limited partnership discussed below, no formal requirements are necessary to set up a partnership beyond registering the name.

Advantages:

- It enables two or more people to pool their skills and resources.

FORMS OF BUSINESS ORGANIZATION

Disadvantages:

- Each partner is liable individually and jointly for all debts and obligations incurred in the name of the firm by another partner, whether the obligation was authorized by the other partners or not, and for any wrongful act or omission by any partner in the ordinary course of the firm's business.

It is strongly advised you seek legal advice when entering into a partnership and to formalize any business agreement in writing.

There are two types of partnerships:

- 1) A general partnership where the liability of each and every partner is as described above and
- 2) A limited (or special) partnership where a member of a partnership is liable only to the extent of his or her investment.

Rigorous limitations are placed on this latter type of business arrangement. To become and remain a limited partner a person must:

- 1) Take no active part in the running of the company nor allow any business to be conducted in his or her name without prior notice of his or her special status, and;
- 2) register the limited partnership with the Companies Office as explained below.

Failure to comply with either of these requirements will cause the limited partner to be treated as a general partner. The underlying principle is that anyone who shares in the management of a partnership ought to share in all associated risks.

Other issues to consider include:

Taxation

Like the sole proprietorship, the partnership is not taxed as a separate entity. Instead, the individual partner's share of the business income is taxed as part of his/her personal income.

FORMS OF BUSINESS ORGANIZATION

Termination

A partnership must be dissolved and reconstituted every time a partner leaves, retires or dies or when there is an unresolvable disagreement among the partners.

Contact the Companies Office 204-945-2500 or toll free: 1-888-246-8353 for forms and instruction sheets for all above procedures.

■ ■ ■ **Corporation**

A Corporation or limited company is the dominant feature of the modern business world. Not only is it the main instrument of big business, it also rivals partnership as a means of carrying on smaller enterprises. This is so in spite of its being the most expensive to start and complex to operate.

Among the most important reasons for its popularity are:

Limited Liability

Unlike the participants in a sole proprietorship or a partnership, the corporation shareholder is usually liable only to the extent of his/her actual investment in the shares of the corporation or of any loans he/she may have made to the corporation. Financial risk is thus considerably reduced in starting or running a business. In certain circumstances, such as bankruptcy or insolvency, a shareholder who is also an officer or director may find himself/herself personally liable to employees of the corporation in respect of unpaid wages.

Taxation

There may be tax advantages.

You may incorporate your company either under the federal Canada Business Corporation Act or under the Manitoba Corporations Act. Prior reservation of the corporate name is mandatory. Because of the complexity of the law, legal advice should be obtained. For detailed information concerning federal incorporation:

Canada/Manitoba Business Service Centre

Telephone: 204-984-2272

Toll free: 1-800-665-2019

Email: manitoba@canadabusiness.ca

For information concerning the provincial requirements for incorporation:

Manitoba Finance Companies Office

1010 - 405 Broadway

Winnipeg, MB R3C 3L6

Telephone: 204-945-2500

Toll free: 1-888-246-8353

Email: companies@gov.mb.ca

Website: www.companiesoffice.gov.mb.ca

■ ■ ■ Co-operative

A distinct form of corporation, the co-operative has the same limited liability and taxation advantages as all corporations. The differences of great importance between it and the ordinary corporation are:

1. A co-operative is organized and operated for the purpose of providing its members with goods and services while a business corporation is formed to provide a return on investment to the investor/owners.
2. Members of co-operatives have one vote at member meetings but shareholders of corporations have voting rights in proportion to the number of shares held.
3. The annual surplus in a co-operative is returned to the members in the form of patronage refunds or dividends proportionate to the business done by a member with or through the co-operative. Profit in a corporation is divided among the shareholders as a dividend based on the number of shares held.

Information about the co-operative model and incorporation falls under The Co-operatives Act.

For more information on legal matters for co-operatives contact:

FORMS OF BUSINESS ORGANIZATION

The Registrar of Co-operatives Financial Regulation Branch

1115 - 405 Broadway
Winnipeg, MB R3C 3L6
Telephone: 204-945-4466
Toll free: 1-800-282-8069
Email: coop-cu@gov.mb.ca

For information on developing a co-operative contact:

Agriculture, Food & Rural Initiatives Economy & Rural Development Branch

903 - 401 York Avenue
Winnipeg Manitoba R3C 0P8
Telephone: 204-945-8650
Toll free: 1-866-626-4862
Fax: 204-948-2362

One Business, One Number

To simplify business dealings with government, Manitoba adopted the Business Number (BN) to replace the multiple numbers currently used to identify the same business. The national Business Number (BN), administered by Canada Revenue Agency (CRA), is recognized by federal and provincial jurisdictions and is the enabler to achieve the concept of Manitoba's commitment to "One Business, One Number".

Currently, when you register your business with Canada Revenue Agency, Companies Office or Taxation Division of Manitoba Finance, you are assigned a Business Number (BN) for your business. The BN is a unique nine-digit business identifier; followed by 6 characters which identify the account. To register for other programs for your business, the BN (the first 9 digits) will always be used but it will have a different 6-character suffix. For example, 98765 4321 MC 0001 would be the account number for a program registered within Companies Office, 987654321 RT 0001 would be the account number if you registered for GST within CRA.

When you contact these offices, provide the BN you were assigned, for that is what identifies your business.

FORMS OF BUSINESS ORGANIZATION

To avoid creation of a duplicate BN, it is important that the ownership type (sole proprietorship, partnership or corporation) of your business be recorded the same at each office. If you are registering with a second participating office prior to receiving your BN from the first registering office, advise the second office that a BN has already been requested on your behalf.

For information about the BN contact:

Manitoba Business Links

Telephone: 204-945-0514

Toll free: 1-866-205-1657

Email: onenumber@gov.mb.ca

Website: [www.gov.mb.ca/mit/psb/
bus_links.html](http://www.gov.mb.ca/mit/psb/bus_links.html)

REGISTERING YOUR BUSINESS NAME

■ ■ ■ Who must register?

If you operate your business as a sole proprietor using your own name as the business name, registration is not generally necessary provided you erect a sign in full public view giving your full name. For example, if Mr. Jones is the sole owner of a business he proposes to call J.H. Jones Plumbing, he would not be required to register the name.

You will be required to register the name of your business:

- if you intend to carry on business under a name other than your own family name, e.g. Economy Plumbing;
- if you are associated in a partnership, e.g. J.H. Jones and F.H. Smith Plumbing; or
- if your business name - even though it uses your family name - indicates that more than one person is involved in conducting the business, e.g. Jones & Company.

■ ■ ■ What Facts Must You Supply?

- your full name and place of residence;

FORMS OF BUSINESS ORGANIZATION

- the name under which you intend to carry on business;
- a description of the nature of the enterprise;
- the location of the enterprise;
- if you are in business alone, a statement that no partnership exists;
- if you are in partnership, the full name of all persons involved and a statement of the time during which the partnership has existed;
- your business number, if one already exists (the business number is derived from the GST number and is assigned by the Canada Revenue Agency).

This registration is in effect for three years and is renewable after that time. Contact the Companies Office for prescribed forms or download from their website www.companiesoffice.gov.mb.ca/forms.html.

■ ■ ■ Changes to Your Business

Prior reservation is mandatory if a business name is being changed.

Changes to your existing registration must be filed with the Companies Office within one month of their occurrence. These include:

- any change in its name, ownership or the dissolution of the business
- if your business is a partnership, you must register:
 - any changes to the partnership
 - any change in the capital contributed by a limited partner
 - the dissolution of the partnership.

Where to register:

Manitoba Finance

Companies Office

1010 - 405 Broadway

Winnipeg, MB R3C 3L6

Telephone: 204-945-2500

Toll free: 1-888-246-8353

Email: companies@gov.mb.ca

REGISTERING YOUR BUSINESS NAME

Website: www.companiesoffice.gov.mb.ca

(Co-operatives register with Financial Institution Regulation Branch 204-945-2542)

Under Manitoba law, it is usually necessary to register the name of a new business (whether you intend to incorporate it or not) with the Companies Office of the Department of Manitoba Finance in Winnipeg. The main reason for registration is to make public the ownership of all businesses where ownership is not apparent from the name.

TAXES AND DUTIES

■ ■ ■ Provincial Taxes

Taxation Acts contain important exemptions as well as particulars of tax collection and remittance. More information may be obtained directly through the offices or phone numbers shown below:

Winnipeg Office

Manitoba Finance - Taxation Division
101 - 401 York Avenue
Winnipeg, MB R3C 0P8

General Office & Refund Claims

Telephone: 204-945-6444
Toll free: 1-800-564-9789
Fax: 204-948-2087

Tax Inquiries & Interpretations

Telephone: 204-945-5603
Toll free: 1-800-782-0318
Fax: 204-948-2087
Email: MBTax@gov.mb.ca
Website: www.gov.mb.ca/finance/taxation

Westman Regional Office

Manitoba Finance - Taxation Division
131 - 340 9th Street
Brandon, MB R7A 6C2
Telephone: 204-726-6153
Toll free: 1-800-275-9290
Fax: 204-726-6763

■ ■ ■ Retail Sales Tax (RST)

REGISTERING YOUR BUSINESS NAME

Under The Retail Sales Tax Act in Manitoba, sales tax is collected on most goods and certain services sold for the purpose of consumption or use and not for resale. All taxable goods and services are taxed at 7% at the point of sale. The tax is calculated on the selling price before the GST (Goods and Service Tax) is applied.

You are required to register for the RST if:

- you carry on business in Manitoba selling goods and services at retail;
- you are a wholesaler, manufacturer, importer or jobber in Manitoba;
- you bring or receive taxable goods for consumption or use by your business into the province;
- you are an out-of-province business selling or soliciting to sell goods in Manitoba;
- you are a mechanical or electrical tradesperson performing work in Manitoba;
- you are a retail business operating in Manitoba on a short-term, temporary or interim basis.

■ ■ ■ Corporation Capital Tax (CCT)

A tax paid by corporations that have a permanent establishment in Manitoba with total paid-up capital in excess of \$5,000,000 (for fiscal years beginning before January 2, 2007) or \$10,000,000 (for fiscal years beginning after January 1, 2007).

■ ■ ■ Health and Post-Secondary Education Tax Levy (Payroll Tax)

A tax paid by employers with a permanent establishment in Manitoba who pay more than \$1 million per year in remuneration to employees. Employers who pay \$1 million or less per year are exempt.

■ ■ ■ Other Provincial Taxes

Wholesalers, retailers, dealers, operators, and

TAXES AND DUTIES

others whose business activities involve:

- gasoline, propane, diesel and heating fuel
- electricity
- natural and manufactured gas
- coal
- interprovincial trucking
- tobacco products

should obtain applicable application forms and important information by contacting the office or phone numbers shown above.

FEDERAL TAXES

■ ■ ■ Goods and Services Tax (GST)

The majority of goods and services sold or provided in Canada are subject to the GST of 5%. Some goods and services including prescription drugs, basic groceries, medical devices and exports are zero-rated (taxed at a rate of 0%). A limited number of services including health care, education, child care, and personal care services are exempt from the GST.

Every person in Canada providing taxable goods or services (including those that are zero-rated) in the course of their commercial activities is required to register and collect GST when their gross taxable revenue (including the taxable revenue of associates) exceeds \$30,000 (\$50,000 for public service bodies) per year. GST registrants can claim a credit (known as an input tax credit) for GST paid or payable on business purchases subject to certain limitations. This is applied against the GST charged on sales to determine whether tax will be remitted or a refund claimed.

■ ■ ■ Harmonized Sales Tax (HST)

On April 1, 1997, the HST replaced the GST and the provincial sales tax (PST) in Nova Scotia, New Brunswick and Newfoundland with

TAXES AND DUTIES

a harmonized sales tax rate of 14%. When a person supplies taxable goods to these provinces, or performs taxable services in these locations, tax must be collected and remitted at the harmonized rate of 14%.

■ ■ ■ Excise Tax

Excise tax is imposed on a limited number of items including cigarettes and other tobacco products, gasoline, automotive air conditioners, jewellery, wines, and goldsmith's and silversmith's products. This tax is applied either at a specific rate or as a percentage of the manufacturer's sale price, and is in addition to the GST/HST. Persons who manufacture or produce excise taxable goods, the value of which exceeds \$50,000 per calendar year, are required to obtain an excise tax license.

The Canada Revenue Agency offers free seminars on the GST for small businesses. Please contact the following numbers shown for further information.

Winnipeg Tax Services Office

1-800-959-5525 for Business GST

1-800-959-1953 for Personal GST

1-800-959-7775 for service in French

Website: www.cra-arc.gc.ca

■ ■ ■ Customs Duties

Imported goods may be subject to customs duties, the GST and excise taxes described in the previous section. In addition, Manitoba Retail Sales Tax, if applicable, may also be collected at the time of importation. Some goods are prohibited entry and others require import permits or inspection certificates. There are detailed regulations concerning invoicing, classification of goods, rates of duty and reductions or exemptions for special classes of articles. For details contact:

Canada Border Services Agency

Winnipeg, MB

Toll free: 1-800-461-9999 - English - in Canada

TAXES AND DUTIES

Toll free: 1-800-959-2036 - French - in Canada
204-983-3500 - English - outside Canada
204-983-3700 - French - outside Canada
Website: www.cbsa-asfc.gc.ca

For business and trade inquiries or general information on programs, services and regulations on exporting and importing contact:

**Canada/Manitoba Business
Service Centre**

204-984-2272 or Toll free 1-800-665-2019

■ ■ ■ Personal and Corporate Income Tax

Both the provincial and federal governments impose taxes on personal and corporate income. Canada Revenue Agency collects provincial income tax on behalf of the province of Manitoba.

Every resident of Canada must pay federal and provincial income tax on all earnings from all sources. A number of non-refundable tax credits for oneself, one's spouse and certain other dependents, medical expenses, and charitable donations are allowed. In addition, a business can claim expenses incurred to earn business income. In Manitoba, an individual's provincial tax is based on a percentage of income, similar to the calculations used to determine the federal tax payable. The provincial tax is added to the federal tax.

An individual's tax situation is partly determined by the type of business he or she operates. A sole proprietor's income and the individual shares of each of the partners in a partnership are taxed as personal income. A corporation, however, is a separate legal entity and can be taxed in much the same way as an individual.

There are further federal tax advantages for those involved in manufacturing or processing, and for Canadian controlled private corporations that qualify for the small business deduction. Contact the Winnipeg Tax Services Office for details.

TAXES AND DUTIES

Self-employed individuals are required to submit income tax and Canada Pension Plan contributions in quarterly installments to Canada Revenue Agency. Incorporated companies are required to make monthly installments.

For tax information on self-employed, corporate, source deductions, and business GST, contact:

Canada Revenue Agency

Tax Services Office

Toll free: 1-800-959-5525 for service in English

Toll free: 1-800-959-7775 for service in French

Website: www.cra-arc.gc.ca

HIRING EMPLOYEES

■ ■ ■ **Human Resources and Social Development Canada - Labour Program**

The Labour Program focuses on the workplace, the changes affecting the workplace, and the needs of employers and employees in Canada. This division develops, administers and enforces legislation related to the Canada Labour Code, the Employment Equity Act and other regulations that affect wages and working conditions.

The Canada Labour Code governs federally regulated employees who represent approximately 10% of all working Canadians employed in key sectors of the economy, including:

- Air, interprovincial rail, road and pipeline transportation;
- Banking;
- Broadcasting;
- Uranium mining;
- Shipping and related services;
- Telecommunications; and
- Crown corporations.

The purpose of the Employment Equity Act is to achieve equality in the workplace and

HIRING EMPLOYEES

to eliminate barriers experienced by women, Aboriginal people, persons with disabilities, and visible minorities.

The Labour Program provides a wide range of services to assist and support labour and management including:

- investigation of serious/fatal accidents, refusals to work, dangerous situations, group termination, and unjust dismissals;
- complaint investigation, programmed inspections, permit investigations, technical surveys and safety audits in the areas of health and safety as well as labour standards;
- inspections, audits and on-site visits to monitor pay equity progress and support compliance on employment equity legislation and regulations;
- advice and assistance to employers, employees, committees and representatives of occupational health and safety, and union representatives; and
- counselling and education, including promotional activities such as seminars, conventions, and conferences.

For further information contact:

**Human Resources and Social
Development - Labour Program**

201 - 391 York Avenue

Winnipeg, MB R3C 0P4

Telephone: 204-983-6375 for service in English
or 204-983-2242 or service in French

Toll free: 1-800-838-2033

Fax: 204-983-4269

Website: www.hrsdc.gc.ca/en/gateways/nav/top_nav/program/labour.shtml

For information on programs and services for hiring employees, contact:

**Human Resources and Social
Development Canada**

Toll free: 1-800-622-6232

HIRING EMPLOYEES

■ ■ ■ Manitoba Labour and Immigration Workplace Safety and Health Division

The Workplace Safety and Health Division administers seven Acts and associated Regulations dealing with the health and safety of workers, protection of the public from unsafe mechanical and electrical equipment and fuel-burning appliances in buildings, and the licensing of tradespersons.

The objectives of the Division are achieved through the work of six branches and units:

- Inspection Services Branch
- Mine Safety Branch
- Prevention Services Branch
- Occupational Health Unit
- Occupational Hygiene, Engineering and Ergonomics Branch
- Mechanical and Engineering Branch

For further information on your responsibilities concerning occupational safety and health, contact the Workplace Safety and Health Division office in the area nearest you, or visit the website at www.gov.mb.ca/labour/safety.

Winnipeg Area

200 - 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: 204-945-3446

Beausejour Area

P.O. Box 50
639 Park Avenue
Beausejour, MB R0E 0C0
Telephone: 204-268-6044

Brandon Area

328 - 340 9th Street
Brandon, MB R7A 6C2
Telephone: 204-726-6361

Flin Flon Area

202 - 143 Main Street
Flin Flon, MB R8A 1K2
Telephone: 204-687-1618

HIRING EMPLOYEES

Thompson Area

15 - 59 Elizabeth Drive
Thompson, MB R8N 1X4
Telephone: 204-677-6443

■ ■ ■ Manitoba Labour and Immigration Mechanical and Engineering Branch

The primary goal is to ensure that no Manitobans are exposed to hazardous conditions from unsafe mechanical and electrical equipment, and that general public safety is maintained at all times.

The Branch issues licences for electricians, gas fitters, oil burner installers, pressure welders and power engineers.

For further information contact the office nearest you or visit the website www.gov.mb.ca/labour/safety/me/index.html

Mechanical and Engineering Branch

500 - 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: 204-945-3373
Fax: 204-948-2309

Mechanical and Engineering Branch

315 - 25 Tupper Street N.
Portage la Prairie, MB R1N 3K1
Telephone: 204-239-3201
Fax: 204-239-3707

Mechanical and Engineering Branch Welding Test Centre

98 Paramount Road (location)
Mailing Address: 500 - 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: 204-945-1276
Fax: 204-945-7275

Mechanical and Engineering Branch

304 - 340 9th Street
Brandon, MB R7A 6C2
Telephone: 204-726-6744
Fax: 204-726-6749

Mechanical and Engineering Branch

126 - 6th Avenue, North

HIRING EMPLOYEES

Swan River, MB R0L 1Z0

Telephone: 204-734-3328

■ ■ ■ **Canada Revenue Agency - Wage Deductions, Employment Insurance, Canada Pension Plan and Employees' Income Tax**

All employers are required by law to deduct Employment Insurance premiums, Canada Pension Plan contributions, and income tax from remuneration paid to employees. These payroll deductions, together with the employer's share of Employment Insurance premiums and Canada Pension Plan contributions, are remitted to Canada Revenue Agency. Enquiries concerning payroll deductions should be directed to the Winnipeg Tax Services office. For information on benefits under the Canada Pension Plan contact:

Service Canada - CPP

Toll free: 1-800-277-9914

For Employment Insurance, contact:

Service Canada - EI

Toll free: 1-800-206-7218

An employer should contact the Tax Services Office as soon as he or she registers a new business and expects to hire employees. A Business Number, which should be used in all dealings with the department in connection with payroll deduction matters, will be issued. Detailed instructions on source deduction matters are contained in two Canada Revenue Agency publications: Payroll Deductions Tables and Employer's Guide to Payroll Deductions, both available on request.

Each year, employers must provide their employees with T4 and T4A supplementary forms showing income and deductions. Information Returns for each calendar year must also be filed with Canada Revenue Agency by the last day of February of the following year.

Self-employed individuals are required to submit income tax and Canada Pension Plan

HIRING EMPLOYEES

contributions in quarterly installments. The social insurance number should be provided with each payment. If it is uncertain whether an employer-employee relationship exists, a ruling can be obtained from Canada Revenue Agency.

Canada Revenue Agency offers free seminars concerning source deductions for small businesses. Please contact the numbers shown for further details.

Canada Revenue Agency

Tax Services Office

Toll free: 1-800-959-5525 for service in English

Toll free: 1-800-959-7775 for service in French

Online access to Canada Revenue Agency public information, guides, brochures, forms and news releases are available via the Internet at www.cra-adrc.gc.ca

For information concerning Records of Employment contact your nearest Service Canada Centre, which is listed under Employment in the blue border pages at the back of your telephone book or call toll free 1-800-663-0983.

■ ■ ■ Workers Compensation Board (WCB)

Workers Compensation is an accident insurance system for employers and workers. Employers, who pay for the system, are not liable for the workplace injuries or diseases sustained by their workers. In turn, workers injured in the course of employment are automatically eligible for compensation regardless of fault. However, workers give up their right of legal action against a potentially negligent employer in return for the certainty of no-fault benefits.

■ ■ ■ The Hiring Solution!

The Employment Services Department of the WCB has a pool of skilled workers ready to meet your hiring needs. To find out how you, as an employer, can put the hiring solution to work for you, call the WCB Employment Services at

HIRING EMPLOYEES

(204) 954-4501. Outside Winnipeg, call toll free 1-800-362-3340 or fax (204) 954-4452.

WCB Employer Services Department

5th Floor, 175 Hargrave Street

Winnipeg, MB R3C 3R8

The Workers Compensation Board of Manitoba

333 Broadway

Winnipeg, MB R3C 4W3

Telephone: 204-954-4321 - Winnipeg

Toll free: 1-800-362-3340 - in Canada

Website: www.wcb.mb.ca

FURTHER INFORMATION

L. Kerry Vickar Business Law Clinic

Designed for entrepreneurs who require information regarding forms of business organization including:

- incorporation
- partnership
- sole proprietorship and
- non-profit

The Clinic is staffed by law students at the Faculty of Law, University of Manitoba; supervised by a commercial lawyer working on a volunteer basis.

Clients are seen **by appointment only** and there is a refundable \$20.00 deposit payable at the time of the first interview.

FURTHER INFORMATION

- The first interview allows the students to find out as much as is necessary about the client's business objectives;
- An information letter will then be prepared and reviewed by the supervising counsel; and
- At the second and final interview the information letter will be presented to the client.

The Clinic does not prepare legal documents, nor does it offer legal advice.

For an appointment contact:

L. Kerry Vickar Business Law Clinic

Faculty of Law, University of Manitoba

Telephone: 204-474-9949



How Can the Canada/Manitoba Business Service Centre Help My Business?

- CLICK on the C/MBSC's comprehensive website to find "how to" guides, upcoming events, business and trade information, frequently asked questions, and interactive business products.
- CALL to speak to Business Information Officers who can provide free information on government programs, services and regulations.
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