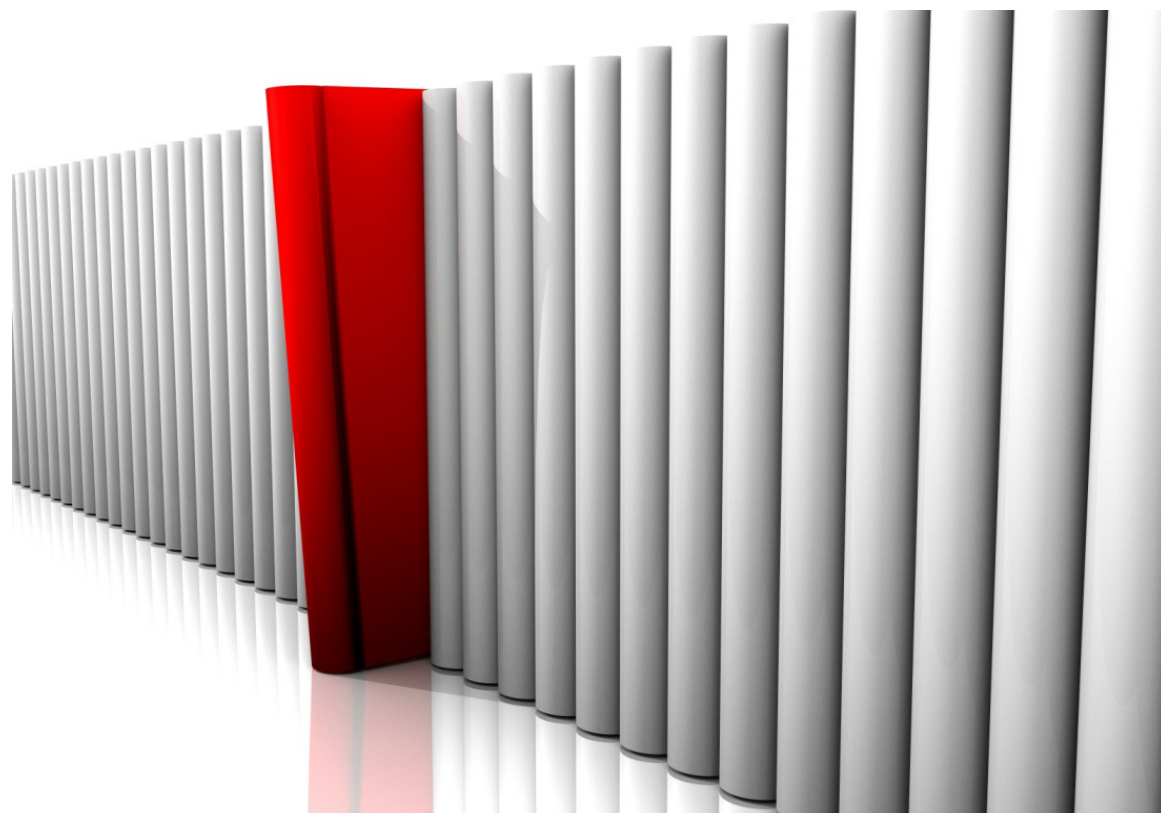


Starting a **Small Business** in Manitoba



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

Starting a Small Business in Manitoba?

Guide to the basic legal requirements for licensing, regulations and taxation.

*Note: Addresses/phone numbers are subject to change without notice. Information was accurate when published.

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INTRODUCTION

All businesses must comply with regulations regarding licenses and permits within their area of location, and for their specific type of business.

For more complex forms of business organization such as a corporation consult a lawyer. All businesses should have a business plan which describes your product/service, your customers, competition, marketing strategy, your management team and your finances. A business plan is necessary when approaching financial lenders for a loan or funding.

Business Start-up Checklist

Things to consider when starting your business:

- Choosing Your Form of Business Organization: Corporation, Partnership, Sole Proprietorship or Cooperative
- Naming Your Business and Registering the Name
- Business Plan (unlikely to get financing without one)
- Banking (loans, lines of credit, credit cards, Interac)
- Insurance (liability, vehicle, property, content)
- RST Form
- GST Form
- Licenses 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)
- 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

Popular Websites to Visit

Canada/Manitoba Business Service Centre
www.canadabusiness.mb.ca

Industry Canada
www.ic.gc.ca

Canada Business
www.canadabusiness.ca

Western Economic Diversification Canada
www.wd.gc.ca

Canada Revenue Agency
www.cra.gc.ca

Government of Manitoba (main page)
www.gov.mb.ca/business/index.html

Companies Office
www.companiesoffice.gov.mb.ca

City of Winnipeg
www.winnipeg.ca

How can the Canada/Manitoba Business Service Centre (C/MBSC) help my business?

- Our federal/provincial partnership provides a wide range of FREE information on business start-up, development and international trade.
- Speak with Business Information Officers who can provide information on business start-up, and government programs and services.
- Find “how to” guides, upcoming events, frequently asked questions, and interactive business products.
- Our Business Library offers thousands of business and trade publications and databases covering a wide variety of business and trade topics.
- We offer resources to small and medium sized businesses in Manitoba who are meeting the challenge of doing business on-line. Whether you are just starting out your venture, or are already on-line 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.
- Export services to assist new and existing exporters.
- FREE seminars on a variety of topics year round, listed on our website.

Call our office to find the site nearest you for information and advice on starting and operating a business.

Contact: **Canada/Manitoba Business Service Centre**
Room 250 – 240 Graham Avenue
Winnipeg, MB R3C 0J7
Telephone: 204-984-2272 or Toll free: 1-800-665-2019
Fax: 204-983-3852
Email: manitoba@canadabusiness.mb.ca
Website: www.canadabusiness.mb.ca

Brandon: **Entrepreneurship, Training and Trade, Western Regional Office**
131, 340 – 9th Street
Brandon, MB R7A 6C2
Telephone: 204-726-6250 Fax: 204-726-6403

BizPaL

BizPaL is an on-line service that helps entrepreneurs like you save time, effort and money by providing a customized list of the permits and licences that are required by all three levels of government (federal, provincial and municipal) to start or grow your business. Easy and convenient, BizPaL uses a question-and-answer format to help you

generate the information you need when you need it. Whether you want to start or grow your business BizPaL can help.

All the information you need is available from a single source. To access BizPaL, go to www.bizpalmanitoba.ca/eng, which is FREE to use. You spend less time dealing with red tape—saving effort and money in the process—and more time building your business. By streamlining research on regulatory requirements, BizPaL also improves your business planning. You know what permits and licences are needed and can take the steps to comply with them—ensuring you get it right the first time.

Plus, as an on-line service, BizPaL is available whenever you need it. Night or day, BizPaL is there to help you navigate government requirements. And to help you follow up, BizPaL also provides contact information and access to on-line application forms, where available.

Contact: **Manitoba BizPaL Office**
Competitiveness Initiatives Branch
Entrepreneurship, Training and Trade
Telephone: 204-945-2526
Email: BizPaL@gov.mb.ca
Website: www.bizpalmanitoba.ca/eng

MUNICIPAL LICENSES AND PERMITS

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.

Names and addresses of the municipalities are listed in the annual publication entitled *Municipal Officials of Manitoba*. This publication is available in most libraries, including the Canada/Manitoba Business Service Centre's Business Reference library. You can also find this information on-line at: <http://web5.gov.mb.ca/public/municipalities.aspx> .

Contact: **Manitoba Intergovernmental Affairs**
Municipal Finance and Advisory Services
508 - 800 Portage Avenue
Winnipeg, MB R3G 0N4
Telephone: 204-945-2572
Fax: 204-948-2780

Obtaining a Business License **Inside** Winnipeg

The authority to license in Winnipeg comes from *The City of Winnipeg Charter Act*. Some businesses will require several licenses and permits. Often, more than one level of government and a number of different regulatory areas at each level are involved.

Zoning Regulations

All businesses, including home-based businesses, are required to comply with City of Winnipeg 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 Assessment and Taxation 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 of Winnipeg's Assessment and Taxation Department. Contact information can be found at the end of this section.

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 mainly regulatory in function; that is, they are intended as part of a larger mechanism to control businesses which may pose issues relative 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 By-law Enforcement Services.

Other documents may be needed before the City of Winnipeg can issue the appropriate business 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 permits or special certificates issued by various authorities. Examples include an Occupancy Permit and certificates issued by the Public Health Inspector, the Chief of the Winnipeg Fire Paramedic Service and/or the Record Review Board of the Police Service. The City's 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.

Contact: City of Winnipeg By-law Enforcement Services
18 - 30 Fort Street
Winnipeg, MB R3C 4X3
Telephone: 311 in Winnipeg
Outside Winnipeg call 1-877-311-4974
Email: 311@winnipeg.ca
Website: www.winnipeg.ca/cms/license_branch/

Zoning and Building Permits

The City of Winnipeg's Planning, Property and Development Department coordinates the zoning and permit review and approval process for business projects requiring approvals from more than one City department. The City's Zoning and Permits Branch provides a central location for business owners to submit applications, along with the required documentation and fees.

**Contact: City of Winnipeg
Zoning and Permits Branch**
Planning, Property and Development Department
31 - 30 Fort Street
Winnipeg, MB R3C 4X7
Telephone: 204-986-5140
Website: <http://www.winnipeg.ca/ppd/zoning.stm>

Home-Based Business – Home Occupation Permit

A home-based business may be a full-time, part-time or even an occasional venture. Generally, if your business mail comes to your home and / or administrative duties are conducted from your home, you will require a Home Occupation Permit. Home-based businesses that provide a personal service on the premises such as a beauty salon, pet grooming or repair service require Conditional Use approval from The Director of the City's Planning, Property and Development Department in addition to the Home Occupation Permit, prior to establishing the home-based business. In all cases, employees, other than those living in the dwelling, are **not permitted**.

Home-Based Business Application Requirements:

- Completed application form
http://www.winnipeg.ca/ppd/pdf_files/zoning/HomeOcc.pdf

- Floor plans indicating the location of office and/or services provided
- Some home businesses require a Conditional Use approval
http://www.winnipeg.ca/ppd/pdf_files/zoning/CU_homeocc.pdf
(eg. Beauty Salon, Bed and Breakfast, Uses providing a personal service on premises).

Contact: City of Winnipeg

Zoning and Permits Branch

Planning, Property and Development Department

31 - 30 Fort Street

Winnipeg, MB R3C 4X7

Telephone: 204-986-5140

Email:

<http://www.winnipeg.ca/shared/htmlsnippets/MailForm.asp?Recipient=ppd-help>

Website: http://www.winnipeg.ca/ppd/permits_home_business.stm

Water and Waste Services

Services provided by the Water and Waste Department include water supply and distribution, wastewater collection and treatment, land drainage and flood control, solid waste collection and disposal recycling and waste minimization services.

Contact: City of Winnipeg Water and Waste Department

Customer Services

112 - 1199 Pacific Avenue

Winnipeg, MB R3E 3S8

Telephone: 311 in Winnipeg

Outside Winnipeg call 1-877-311-4974

Fax: 311

Email: waterbill@winnipeg.ca

Water Bill Inquiry line: 204-986-2455

Website: www.winnipeg.ca/waterandwaste/

Assessment and Taxation Department

You will be required to pay business tax, which is based on a percentage of the annual rental value of your premises as determined by the City Assessor. Responsibility for business tax commences with your occupancy date, therefore, it is in your best interest to contact the Assessment and Taxation Department at the time you commence business operations to ensure billing in a timely manner.

For all enquiries concerning business assessment and taxation in Winnipeg,

Contact: City of Winnipeg Assessment and Taxation Department
Business Assessment/Business Tax
Main Floor, 457 Main Street
Winnipeg, MB R3B 1B5
Telephone: 311 in Winnipeg
Outside Winnipeg call 1-877-311-4974
Website: www.winnipegassessment.com

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 a 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 centers, day care kitchens, 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 18-30 Fort Street, (cheque or credit card). For information on the program phone 204-986-2234.
4. If renovating or constructing a food service establishment submit detailed drawings and specifications to the Zoning and Permits Branch.

*NOTE: Food Health Permits are not transferable. Any changes to the following would require that you obtain a new Food Health Permit and Business License:

- operator's name
- establishment name (no additional fees required for this change)
- establishment address

All food handling establishments in Winnipeg (central):

Contact: City of Winnipeg By-law Enforcement Services
18-30 Fort Street
Winnipeg, MB R3C 4X3
Telephone: 311 in Winnipeg
Outside Winnipeg call 1-877-311-4974
Fax: 311

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

Contact: District Public Health Inspection
c/o Manitoba Conservation
5th floor – 408 Booth Street
Winnipeg, MB R3S 3R7
Telephone: 311 in Winnipeg
Outside Winnipeg call 1-877-311-4974
Fax: 311

If renovating or constructing a food service outlet:

City of Winnipeg Zoning and Permits Branch
Planning, Property and Development Department
31 - 30 Fort Street
Winnipeg, MB R3C 4X7
Telephone: 204-986-5140
Fax: 311

As required by the City of Winnipeg Sewer By-law, food handling establishments must have grease interceptors on all kitchen sink and dishwasher waste pipes.

City of Winnipeg Water and Waste Department

Industrial Waste Services

2230 Main Street

Winnipeg, MB R2V 4T8

Outside Winnipeg call 1-877-311-4974

Fax: 311

Website: <http://www.winnipeg.ca/waterandwaste/sewage/greaseTraps.stm>

You are eligible for recycling collection service at no additional charge if you:

- Generate between 0.5 and 3.0 cubic metres of garbage per week, &
- Use our garbage collection services.

PROVINCIAL LICENSES AND PERMITS

Manitoba Agriculture, Food and Rural Initiatives

For information related to dairy production, such as:

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

Contact: Dairy Program, Chief Veterinary Officer

Food Safety Knowledge Centre

Agriculture Services Complex

204 - 545 University Crescent

Winnipeg, MB R3T 5S6

Telephone: 204-945-7672

Fax: 204-945-4327

For information related to livestock, such as:

- Livestock Dealers License
- Livestock Dealer's Agent License

Contact: Livestock Security, Animal Industry Branch

Agriculture Services Complex

204 - 545 University Crescent Winnipeg, MB R3T 5S6

Telephone: 204-945-7687

Fax: 204-945-4327

For information related to game production animals, such as:

- 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)
- Elk Licensing

Contact: Chief Veterinary Officer/Food Safety Knowledge Centre
202 - 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: 204-945-7677
Fax: 204-945-4327

For information related to poultry and poultry products, such as:

- Hatchery operators and dealers in poultry and poultry products

Contact: Livestock Knowledge Centre
204 - 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: 204-945-7683
Fax: 204-945-4327

For information related to pesticides, such as:

- Pesticide dealers and commercial applicators

Contact: Pesticide Licensing
204 - 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: 1-204-745-5660
Fax: 1-204-745-5690

For information related to machinery, such as:

- Farm machinery dealers, vendors and suppliers

Contact: Manitoba Farm Machinery Board
812 - 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: 204-945-3856

For information related to farm products, such as:

- 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 (8) 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 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 break open tickets as well as other gaming activities:

Contact: Manitoba Gaming Control Commission

800 - 215 Garry Street
Winnipeg, MB R3C 3P3
Telephone: 204-954-9400
Toll free: 1-800-782-0363
Website: www.mgcc.mb.ca

Manitoba Healthy Living, Citizenship and Youth

- 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 or 204-945-1242
Email: pisg@gov.mb.ca

Manitoba Family Services and Consumer Affairs

- 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 (for applications for subsidy to be mailed out)

or

204-945-0776 (for child care providers, rules, regulations, and criminal record checks. Your call will be returned)
Fax: 204-948-2143
Email: cdcinfo@gov.mb.ca

Manitoba Family Services and Consumer Affairs

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

*Note: The Consumer Protection Office issues permits to authorize fundraising in Manitoba including the City of Winnipeg. We 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: Consumer Protection Office
302 - 258 Portage Avenue
Winnipeg, MB R3C 0B6
Telephone: 204-945-3800 Toll free: 1-800-782-0067
Fax: 204-945-0728
Email: consumers@gov.mb.ca
Website: www.manitoba.ca/fs/cca/cpo

- For information on insurance and bonding:

Contact: 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: insurance@gov.mb.ca
Website: www.gov.mb.ca/fs/cca/firb/index.html

Manitoba Family Services and Consumer Affairs

- Cemetery owners and funeral directors who provide pre-arranged funeral services
- Natural gas brokers

Contact: Public Utilities Board
400 - 330 Portage Avenue
Winnipeg, MB R3C 0C4
Telephone: 204-945-2638
Toll free in Manitoba: 1-866-854-3698
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: 204-945-4734
-

Manitoba Securities Commission

The Commission's mandate is to protect Manitoba investors and to facilitate the raising of capital while maintaining fairness and integrity in the securities marketplace. Anyone trading in securities is required to register with the Commission.

Contact: Coordinator Manitoba Securities Commission

Education and Information
 500 - 400 St. Mary Avenue
 Winnipeg, MB R3C 4K5
 Telephone: 204-945-2548
 Toll Free: 1-800-655-5244
 Email: securities@gov.mb.ca
 Website: www.msc.gov.mb.ca

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

Contact: The Registrar The Real Estate Brokers Act

500 - 400 St. Mary Avenue
 Winnipeg, MB R3C 4K5
 Telephone: 204-945-2562
 Fax: 204-948-4627
 Email: realestate@gov.mb.ca

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:

Contact: Manitoba Conservation

Environmental Assessment & Licensing Branch
 Suite 160 VIA Station, 123 Main Street
 Winnipeg, MB R3C 1A5
 Telephone: 204-945-8321
 Fax: 204-945-5229
 Website: <http://www.gov.mb.ca/conservation/eal>

Operators of businesses directly involved in 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):

Contact: Manitoba Conservation Licensing Advisory Committee Coordinator
Box 38, 200 Saulteaux Crescent
Winnipeg, MB R3J 3W3
Telephone: 204-945-1008
Fax: 204-945-4552
Email: shari.gascoigne@gov.mb.ca
Website:

<http://www.gov.mb.ca/conservation/susresmb/resourcetourisme/index.html>

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: 204-945-6796

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
- 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
Wildlife Permits Clerk
Box 42, 200 Saulteaux Crescent
Winnipeg, MB R3J 3W3
Telephone: 204-945-1893

Manitoba Entrepreneurship, 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:

- Construction Electrician**
- Industrial Electrician**
- Crane & Hoisting Equipment Operator (includes Mobile, Boom Truck and Tower Crane Operator)
- Electrologist*
- Esthetician (includes Skin Care Technician and Nail Technician)*
- Hairstylist*
- Refrigeration & Air Conditioning Mechanic
- Sprinkler System Installer
- Steamfitter-Pipefitter

*To work in these trades, you must also hold an Authorization to Practise, Temporary Permit or a Limited Practise Permit issued by Apprenticeship Manitoba. The Authorization to Practise and Limited Practise Permits (for existing holders only) are renewable every two years. The Temporary Permit is also issued by Apprenticeship Manitoba and the renewal date varies according to applicant type.

**To work in these trades, you must also hold a Journeyperson Electrician License issued by the Mechanical and Engineering Branch of Manitoba Labor and Immigration. This license must be renewed every four years.

Contact: Apprenticeship Branch
Entrepreneurship, Training and Trade
1010 - 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: 204-945-3337 or Toll Free 1-877-978-7233
Email: <http://www.gov.mb.ca/tce/apprent/contacts/index.html>
Website: <http://www.gov.mb.ca/tce/apprent/index.html>

Private Vocational Institutions

*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: 204-945-8515

Email: pvioffice@gov.mb.ca

Website: www.manitoba.ca/pvi

Manitoba Finance

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

Contact: General Office & Refund Claims

Manitoba Finance - Taxation Division

101 - 401 York Avenue

Winnipeg, MB R3C 0P8

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: 204-945-0896

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 contact:** 204-985-7000 or 1-800-665-2410
- Auto recyclers contact: 204-985-0937 or Toll free 1-800-665-2410
- 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 Licensing Operations**
Licensing Services
Winnipeg, MB
Telephone: 204-985-7000
Toll free: 1-800-665-2410

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 Worker Recruitment and Protection 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 *Worker Recruitment and Protection Act* replaced The Employment Services Act. The new Act expands coverage to include protection for foreign workers and children working in the talent industry. *The Worker Recruitment and Protection Act* strictly prohibits charging fees to people seeking or finding work. Employment Agencies intending to operate within the province are required to obtain an Employment Agency License.

Fact Sheet Topics include but are not limited to:

- A Quick Guide to Employment Standards
- General Holidays
- Maternity and Parental Leave
- Termination of Employment
- Paying Wages and Keeping Records
- Sunday and Holiday Shopping
- Remembrance Day
- Vacation and Vacation Pay
- Construction Industry

Branch Offices:

Winnipeg - Main Office

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

Email: employmentstandards@gov.mb.ca

Website: www.manitoba.ca/labour/standards/

Brandon

Provincial Government Building

328 - 340 9th Street

Brandon, MB R7A 6C2

Toll free: 1-204-726-6370 or Toll free 1-800-821-4307

Fax: 204-726-6749

Thompson

Provincial Government Building

Box 19 - 59 Elizabeth Drive

Thompson, MB R8N 1X4

Telephone: 204-677-6664 or Toll free 1-800-821-4307
Fax: 204-677-6892

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 <http://www.rcmp-grc.gc.ca/cfp-pcaf/information/lic-per-eng.htm>.

Contact: Chief Firearms Officer Manitoba and Nunavut

1680 Ellice Avenue, Unit #1
Winnipeg, MB R3H 0Z2
Toll free: 1-800-731-4000
Fax: 204-984-0670
Email: cfp-pcaf@rcmp-grc.gc.ca

FORMS OF BUSINESS ORGANIZATION

There are four types of business organizations:

1. Sole Proprietorship
2. Partnership
3. Corporation
4. Cooperative

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 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.

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.

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.mb.ca

or: **Corporations Canada**

Website: www.corporationscanada.ic.gc.ca/eic/site/cd-dgc.nsf/eng/home

For information concerning the provincial requirements for incorporation:

**Manitoba Family Services and Consumer Affairs
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

Cooperative

Cooperatives have very distinct forms. The main business forms of cooperatives are:

- Worker Cooperatives – the primary function is to create employment for their members
- Consumer Cooperatives – the primary function is to provide goods and services to their members
- Producer Cooperatives – the primary function is to pool marketing or resources to their members

Directors of a cooperative may be held personally liable for outstanding GST and Payroll Source Deductions.

Cooperatives have a 100% greater 10-year survivability rate than other forms of business.

Investment from non-members of a cooperative is not tied to voting rights.

A cooperative is formed by a minimum of three people or two bodies corporate.

Information on developing a cooperative:

Winnipeg:

#302-280 Broadway Ave
Winnipeg, MB R3C 0R8
Telephone: (204) 945-4546
Fax: (204) 948-1065

Eastern Manitoba:

B-18-25 Tupper St.
Portage la Prairie MB R1N 3K1
Telephone: (204) 239-3883
Fax: (204) 239-3690

Western Manitoba

1129 Queens Ave.
Brandon, MB R7A 1L9
Telephone: (204) 726-6260
Fax: (204) 726-6260

Information about the cooperative model and incorporation falls under *The Cooperatives Act*.

For more information on legal matters for cooperatives contact:

**The Registrar of Cooperatives
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

Registering Your Business Name

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, The Companies Office or The 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.

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.

Contact: Manitoba Business Links

Telephone: 204-945-0514 Toll free: 1-866-205-1657

Email: onenumber@gov.mb.ca

Website: <http://www.gov.mb.ca/business/onenumber/index.html>

Who must register a business name?

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;
- 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: 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 Family Services and Consumer Affairs
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

(Cooperatives register with Financial Institutions 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 in Winnipeg. The reason for registration is to make public the ownership of all businesses where ownership is not apparent from the name.

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:

Contact: 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
314 - 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)

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. The general tax rate is 7% which is charged 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;
- if you are a wholesaler, manufacturer, importer or jobber in Manitoba;
- if you bring into or receive in Manitoba, taxable goods for consumption or use by your business into the province;
- if you are an out-of-province business that solicits and sells in Manitoba;
- if you are a mechanical or electrical contractor performing work in Manitoba;

- if you operate a retail business in Manitoba on a short-term, temporary or intermittent basis.

Corporation Capital Tax (CCT)

The Corporation Capital Tax (CTT) has been completely eliminated as at December 31, 2010.

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

A tax paid by employers with a permanent establishment in Manitoba who pay more than \$1.25 million per year in remuneration to employees. Employers who pay \$1.25 million or less per year are exempt. Associated groups of employers must share the \$1.25 million exemption.

Other Provincial Taxes

Wholesalers, retailers, dealers, operators, and others whose business activities involve:

- gasoline, propane, diesel and heating fuel
- interprovincial trucking
- tobacco products

should obtain applicable application forms and important information by contacting the office or 204-945-6444 or toll free 1-800-564-9789.

FEDERAL TAXES AND DUTIES

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 a harmonized sales tax rate of 13%. 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 13%.

Ontario and British Columbia implemented a single sales tax on July 1, 2010. If a Manitoba business sells goods or provides services in other parts of Canada, you will have to calculate and charge customers the applicable HST rates rather than separate GST & PST (or RST).

Excise Tax

Excise tax is imposed on a limited number of items including cigarettes and other tobacco products, gasoline, automotive air conditioners, jewelry, 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.

Contact: 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
Toll free: 1-800-959-2036 - French - in Canada
204-983-3500 - English - outside Canada
204-983-3700 - French - outside Canada
TTY: 1-866-335-3237 - within Canada
Website: www.cbsa-asfc.gc.ca

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.

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 Skills 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:

- interprovincial and international services such as:
 - Railways;
 - highway transport;
 - telephone, telegraph, and cable systems;
 - pipelines;
 - canals;
 - ferries, tunnels and bridges;
 - shipping and receiving services;
- radio and television broadcasting, including cablevision;
- air transport, aircraft operations, and aerodromes;
- banks;
- undertakings for the protection and preservation of fisheries as a natural resource;
- First Nations communities and activities;
- undertakings declared by Parliament to be for the general advantage of Canada such as most grain elevators; flour and seed mills, feed warehouses and grain-seed cleaning plants;
- Uranium mining and processing and atomic energy

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

Contact: Human Resources and Skills Development Canada
Labour Program
Telephone: 1-800-641-4049
Website: www.labour.gc.ca

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.safemanitoba.com

Contact: Winnipeg Area
200 - 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: 204-945-3446 or
Toll free in Manitoba: 1-866-888-8186

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

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 Manitobans are not 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.

Contact: Mechanical and Engineering Branch - Winnipeg

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

Mechanical and Engineering Branch - Portage la Prairie

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 - Winnipeg

98 Paramount Road (location)
Mailing Address: 500 - 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: 204-945-1276 or 204-945-1395
Fax: 204-945-7275

Mechanical and Engineering Branch - Brandon

328 - 340 9th Street
Brandon, MB R7A 6C2
Telephone: 204-726-6749
Fax: 204-726-6749

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.

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

For information on benefits under the Canada Pension Plan,

Contact: Service Canada - CPP
Toll free: 1-800-277-9914

For information on 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 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.

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

On-line access to Canada Revenue Agency public information, guides, brochures, forms and news releases are available via the Internet at www.cra-arc.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)

The Manitoba WCB is a mutual injury and disability insurance agency governed by a Board of Directors representative of employers, workers, and the public interest. The WCB is funded by employer premiums.
Ask to speak to an employment specialist.

Contact: Workers Compensation Board
333 Broadway
Winnipeg, MB R3C 4W3
Telephone: 204-954-4321 - Winnipeg
Toll free: 1-800-362-3340 - in Canada
Email: wcb@wcb.mb.ca
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; and each file is 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.

- The first interview allows the students to find out as much as is necessary about the client's business objectives;
- An information letter designed to address the client's specific concerns will then be prepared and reviewed by the supervising counsel; and
- At the second and final interview the information letter will be presented and explained 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
Robson Hall Faculty of Law, University of Manitoba
Telephone: 204-474-9949
Fax: 204-480-1084

Canada/Manitoba Business Service Centre

CLICK

www.canadabusiness.mb.ca
e-mail: manitoba@canadabusiness.mb.ca

CALL

1-204-984-2272 or 1-800-665-2019
TTY Toll-free: 1-800-457-8466
Fax: 204-983-3852

VISIT

Room 250 - 240 Graham Avenue
Winnipeg, MB R3C 0J7

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