

Course Outline

COURSE: LAWS 4209B – Topics in Business Law

TERM: WINTER 2020

PREREQUISITES: LAWS 2201 and LAWS 2202

CLASS: **Day & Time:** Monday 11:35am to 14:23pm
 Room: Please check with Carleton Central for current room location

INSTRUCTOR: Gilles LeVasseur
(CONTRACT)

CONTACT: **Office:** B442 Loeb Building (Contract Instructor's Office)
 Office Hrs: Wednesday night 21h05 to 22h00
 Telephone: TBA
 Email: jlglles.levasseur@sympatico.ca

Academic Accommodations:

You may need special arrangements to meet your academic obligations during the term. For an accommodation request the processes are as follows:

Pregnancy obligation: Please contact me with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

Religious obligation: write to me with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

Academic Accommodations for Students with Disabilities: If you have a documented disability requiring academic accommodations in this course, please contact The Paul Menton Centre (PMC) at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with me as soon as possible to ensure accommodation arrangements are made. Please consult the PMC Website for their deadline to request accommodations for the formally-scheduled exam (if applicable) www.carleton.ca/pmc

Plagiarism:

Plagiarism is presenting, whether intentional or not, the ideas, expression of ideas or work of others as one's own. Plagiarism includes reproducing or paraphrasing portions of someone else's published or unpublished material, regardless of the source, and presenting these as one's own without proper citation or reference to the original source. Examples of sources from which the ideas, expressions of ideas or works of others may be drawn from include but are not limited to: books, articles, papers, literary compositions and phrases, performance compositions, chemical compounds, art works, laboratory reports, research results, calculations and the results of calculations, diagrams, constructions, computer reports, computer code/software, and material on the Internet. Plagiarism is a serious offence.

More information on the University's **Academic Integrity Policy** can be found at:
<http://carleton.ca/studentaffairs/academic-integrity/>

Survivors of Sexual Violence

As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit: carleton.ca/sexual-violence-support

Accommodation for Student Activities

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must be provided to students who compete or perform at the national or international level. Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. <https://carleton.c/senate/wp-content/uploads/Accommodation-for-Student-Activities-1.pdf>

For more information on academic accommodation, please contact the departmental administrator or visit: students.carleton.ca/course-outline

Department Policy

The Department of Law and Legal Studies operates in association with certain policies and procedures. Please review these documents to ensure that your practices meet our Department's expectations.

<http://carleton.ca/law/current-students/>

COURSE DESCRIPTION

Forms of carrying on business activity: proprietorships, partnerships, corporations and Crown entities. The rights and obligations of such business enterprises both internally and in relation with other persons. The relationship between legal form and economic function. The role of state intervention.

COURSE DESCRIPTION

This seminar seeks to provide students with the opportunity to reflect upon controversial issues in corporate governance and business law from income tax to other interdisciplinary perspectives. The first section examines taxation of corporations and the decisions that needs to be made when investing and the consequences on shareholders. Other issues will deal with workers' participation in the governance of the corporation; institutional shareholder activism; corporate social responsibility and human rights; and corporate bribery and corruption.

TEACHING METHOD

The course is largely based on class discussions and teachings. The professor will provide an introduction to the topics explaining the central issues and presenting provocative questions.

The discussions will clarify, illustrate (with examples and modern applications) and criticize the claims made by the corporations and governments. This method seeks to engage students in an intensive discussion of the materials covered in class, which in turn will help them develop their critical skills.

ASSIGNMENT

All components must be completed in order to get a passing grade. Standing in a course is determined by the course instructor subject to the approval of the Department and of the Faculty Dean. This means that grades submitted by the instructor may be subject to revision. No grades are final until they have been approved by the Department and the Dean.

The Term Paper: While the emphasis will be placed on the novelty of the argument and the critical analysis thereof, the paper will be graded on the basis of the following considerations:

1. Topic: free topic but must be related to the course topics, relevant.
2. Thesis: clear statement of argument at the outset (ideally in the introduction), novelty!
3. Research: breadth and depth of research focusing on argument.
4. Analysis: critical, interdisciplinary, depth, focus on argument, logic, balance
5. Originality: novelty, insight, thought-provoking.
6. Evidence: primarily scholarly references to support claims; avoid quotations, instead paraphrase authors' ideas using your own words and citing source.
7. Readings: a minimum of 7 readings from the library must be cited. References to course readings do not necessarily have to be central to the paper argument.
8. Organization: clear structure throughout paper i.e. introduction, development of argument by articulating the key claims with supportive references, conclusion
9. Style: clarity, flow, avoid long sentences and paragraphs, correct citation format (McGill format is preferred) and grammar.
10. Length: maximum 22-25 double-spaced pages. Please do not waste space and time describing the topic without developing your argument or discussing issues that are not central to the argument of your paper.
11. Deadline: March 24, 2020
12. Submission: students must hand in their final essays by the deadline and in class. Email submissions of final papers are not permitted. Late submissions will not be accepted and will receive the grade of zero.

EVALUATION

Standing in a course is determined by the course instructor subject to the approval of the Department and of the Faculty Dean. This means that grades submitted by the instructor may be subject to revision. No grades are final until they have been approved by the Department and the Dean.

- 1. Midterm 30% February 24, 2020 (development questions)
- 2. Written assignment 30% March 23, 2020 (class paper)
- 3. April Examination 40% TBA by the University (development questions)

The final exam will be held during the formal examination period; the exact date, time and location will be announced by the Scheduling Office during the term.

The midterm will be written on **Monday, February 24, at 18:05 – 20:05**. It will be a closed book exam. Complete details will be provided before the midterm.

EXAMPLES OF TOPICS FOR TERM PAPERS

- Theories of the Firm and Divergence of Corporate Governance Systems: What are the dominant corporate governance theories? Why are the German and Japanese corporate governance systems different from corporate governance in USA, Canada and the UK? • Bodie, Matthew T., “The Post-Revolutionary Period of Corporate Law: Returning to the Theory of the Firm” (2012) 35 SEATTLE U. LAW REV. 1033. • Jackson, Gregory “The Origins of Non-Liberal Corporate Governance in Germany and Japan” (2001) in Wolfgang Streeck and Kozo Yamamura (eds.), The Origins of Non-Liberal Capitalism: Germany and Japan in Comparison (Ithaca, NY: Cornell University Press, 2001) pp 121-170. ISBN: 0801439175.
- Limited liability, Environmental Harm and Tort Creditors: Define the principle of limited liability in corporate law. To what extent does this principle of limited liability create barriers for compensating victims of torts caused by corporations? • Easterbrook, Frank H. and Fischel, Daniel R. “Limited Liability” in Frank H. Easterbrook and Daniel R. Fischel. The Economic Structure of Corporate Law (Cambridge, Mass.: Harvard University Press, 1991), pp. 40-62. ISBN: 067423538X. • Blumberg, Phillip I. The Multinational Challenge to Corporation Law: the Search for a New Corporate Personality (New York: Oxford University Press, 1993) Chapter 6, 121-150 (“Economic Dimensions: The Role of Limited Liability”)

- Executive Compensation and Wealth Concentration: Is executive compensation excessive? If so, what are the common policy responses? Do they work? What can we learn from the Japanese pattern of executive compensation? Alarie, Benjamin “Executive Compensation and Tax Policy: Lessons for Canada from the Experience of the United States in the 1990s” (2003) 61 (1) *University of Toronto Faculty of Law Review* 39 (pp. 39-75). ISSN: 0381-1638 • Salazar, Alberto and John Raggiunti, “Why Does Executive Greed Prevail in the United States and Canada but Not in Japan? The Pattern of Low CEO Pay and High Worker Welfare in Japanese Corporations” (2016) *American Journal of Comparative Law*. Forthcoming.
- Shareholders’ and Stakeholders’ Activism: What is institutional shareholder activism? Does institutional shareholder activism contribute to improving the governance of modern corporations? Do pension funds play an important role in corporate governance? • Romano, Roberta “Less is More: Making Institutional Investor Activism a Valuable Mechanism of Corporate Governance” 18 (2001) *Yale Journal on Regulation* 174. • Anderson, Kirsten & Ian Ramsay, “From the Picketline to the Boardroom: Union Shareholder Activism in Australia” (Research Report, 2005) (The Centre for Corporate Law and Securities Regulation and the Centre for Employment and Labour Relations Law at the University of Melbourne) pp. 57-78 only. Freely available in the internet. ISBN 0 7340 3583 7.
- Governance and Labor: Why do workers not participate in corporate decision-making? What are the potential ways in which workers can participate in corporate governance? • Roth, Markus “Employee participation, corporate governance and the firm: a transatlantic view focused on occupational pensions and co-determination” (2010) 11(1) *European Business Organization Law Review*, 51-85. • Supplementary Reading: O'Connor, Marleen "Labor's Role in the American Corporate Governance Structure" (2000) 22 *Comparative Labor Law & Pol'y J.* 97.
- Corporate Social Responsibility: What is corporate social responsibility? Do corporations contribute to society’s welfare? Are corporations socially responsible in rich and poor countries? Williams, Cynthia A., "Corporate Social Responsibility and Corporate Governance" (2016). *Articles & Book Chapters*. Paper 1784, http://digitalcommons.osgoode.yorku.ca/scholarly_works/1784.
- Corporate Social Responsibility and Human Rights: Do corporations violate human rights? Do directors and officers of corporations owe a duty to respect human rights? Is it possible to hold directors and officers legally liable for human right violations? • Williams, Cynthia A. & John M. Conley, “Is there an Emerging Fiduciary Duty to Consider Human Rights?” (2005) 74 (1) *University of Cincinnati Law Review* 75. ISSN: 0009-6881.
- Corporate Bribery and Corruption: How serious is the problem of corporate bribery? What legal and non-legal measures are being taken in the US and Canada to combat corporate bribery? Is the Mandatory Disclosure of Payments from Canadian Mining Companies to Foreign Governments likely to be effective in combating corruption? • Vlasic, Mark V. & Peter Atlee, “Myanmar and the Dodd-Frank whistleblower “bounty”: the U.S. Foreign Corrupt Practices Act and curbing grand corruption through innovative action” (2014) 29 (2) *American University International Law Review* 441, online: <http://www.auilr.org/pdf/29/29.2.6.pdf> • The Resource Revenue Transparency Working Group, “Recommendations on Mandatory Disclosure of Payments from Canadian Mining Companies to Governments” (Jan 16, 2014),

http://mining.ca/sites/default/files/documents/RRTWG_Recommendations_Jan2014.pdf II.

- Consumer Protection Law and Advertising Regulation: How does consumer law protect consumers? Is information provision critical to protect consumers? Is the restriction of soft drink advertising appropriate? • Hadfield, Gillian K. et al., “Information-Based Principles for Rethinking Consumer Protection Policy” (1998) 21 Journal of Consumer Policy 131. • Lin Mei Tan & James Xun Liu, “Curbing the Consumption of Soft Drinks in New Zealand: Is Tax the Solution?” (2014) New Zealand Journal of Taxation Law and Policy pp. 203-210 only. • CAP, UK. “Help Note on Food and soft drink product advertisements and children”, <http://www.cap.org.uk/~media/Files/CAP/Help%20notes%20new/Food%20and%20soft%20drinks%20advertisements%20and%20children.ashx> Outline – LAWS 4209A Fall 2016 9 • BBC, “Mexico restricts soft drink TV ads to fight obesity”, BBC News, Latin America & Caribbean (July 16, 2014)
- NAFTA Chapter 11 and Foreign Investment: When is a government regulation expropriatory and thus a violation of NAFTA Chapter 11? Why is regulatory expropriation based on NAFTA Chapter 11 problematic? Provide examples. • Salazar, Alberto “NAFTA Chapter 11, Regulatory Expropriation, and Domestic Counter-Advertising Law” (2010) 27 Arizona Journal of International and Comparative Law 31. ISSN: 0743-6963. Available online: <http://www.ajicl.org/AJICL2010/2.27.1>

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- New International Trade Agreements
- Business Activism
- Remedies
- Social responsibility and lobbying
- Conclusion

Reference Books**Canadian**

- o Aird & Berlis, Shareholders Agreements: A tax and legal guide, 3rd ed. (CCH Canadian, 2009)
- o Aird & Berlis, Shareholders Agreements: An Annotated Guide, 2nd ed. (Aurora: Canada Law Book, 2009)
- o Allard et al., British Columbia Business Disputes (Vancouver: Continuing Legal Education Society of British Columbia, 2011)
- o * Archibald et al., Regulatory and Corporate Liability: From Due Diligence to Risk Management (Aurora: Canada Law Book, looseleaf)
- o Baker, A., Extra-provincial corporate registrations in Canada (Markham: LexisNexis, 2012)
- o Bollefer & Malach, Business in Transition: Making the Succession Plan Work (Markham: LexisNexis, 2008)
- o Brillinger et al., Canadian business law (Toronto: Emond Montgomery Publications, 2007)
- o Buckley et al., Corporations: Principles and Policies, 3rd ed. (Toronto: E. Montgomery, 1995)
- o * Burke-Robertson & Drache, Non-share Capital Corporations (Toronto: Carswell, looseleaf)
- o Campbell, R., The legal framework of business enterprises, 4th ed. (Concord: Captus Press, 2007)
- o * Canada Corporation Manual (Toronto: Carswell, looseleaf) (3 volumes)
- o * Canada corporations law reporter (Don Mills, Ont.: CCH Canadian, looseleaf) (3 volumes)
- o Cody, M., The Corporation is a Social Institution (Vancouver: University of British Columbia, 2007)
- o Ewasiuk, R., Drafting Shareholder Agreements, 2nd ed. (Toronto: Carswell, 2012)
- o Fraser, W., Fraser's Handbook on Company Law, 8th ed. (Scarborough: Carswell, 1994)
- o Kerr, Janda & Pitts, Corporate Social Responsibility: A Legal Analysis (Markham: LexisNexis, 2009)
- o Halsbury's laws of Canada, Business corporations (Toronto: LexisNexis, 2006)
- o * Halpern, R., Advising the Family Owned Business (Aurora: Canada Law Book, looseleaf)
- o Mahaffy, A., Business Succession Guide, 2nd ed. (Toronto: Carswell, 2011)
- o Mahaffy, A., Business Transactions Guide (Toronto: Carswell, 2010)
- o Mahaffy, A., Private Company Shareholder Guide (Toronto: Carswell, 2009)
- o Manson, A., BVR's guide to fair value in shareholder dissent, oppression, and marital dissolution, 2008 ed. (Business Valuation Resources, 2008)
- o * Martel, P., Business corporations in Canada: legal and practical aspects (Toronto: Carswell, looseleaf)
- o * McGuinness, K., Canadian Business Corporations Law, 2nd ed. (Markham: LexisNexis Canada, 2007)
- o * Moore, K., The corporate commercial practice manual (Vancouver: Moore Publishing, looseleaf)
- o Nicholls, C., Corporate Law (Toronto: Emond Montgomery Publications, 2005)
- o Nicholls, C., Mergers, acquisitions and other changes of corporate control, 2nd ed. (Toronto: Irwin Law, 2012)
- o Rossiter, Business Legal Adviser (Toronto: Carswell, looseleaf)
- o Sider, V., Understanding section 55 and butterfly reorganizations, 3rd ed. (Toronto: CCH Canadian, 2010)
- o Succession Planning for the Family Business (Vancouver: Pacific Business & Law Institute, 2007)
- o * Sutherland et al., Fraser & Stewart Company Law of Canada, 6th ed. (Toronto: Carswell, 1993)
- o Swais, N., Incorporation Guide for Canada (North Vancouver: Self Counsel Press, 2002)
- o Swais, N., Canadian Legal Guide for Small Business, 2nd ed. (North Vancouver: Self-Counsel Press, 2008)
- o * Thorburn & Fairburn, Law of Confidential Business Information (Aurora: Canada Law Book, looseleaf)
- o Tingle, Start-up and growth companies in Canada: a guide to legal and business practice (Markham: LexisNexis Butterworths, 2005)
- o VanDuzer, J., Law of Partnerships and Corporations, 3rd ed. (Toronto: Irwin Law, 2009)
- o Welling, B., Corporate law in Canada: the governing principles, 3rd ed. (Australia, Scribblers Publishing, 2006)
- o Welling, Smith, & Rotman, Canadian corporate law: cases, notes & materials, 3rd ed. (Toronto: LexisNexis Butterworths, 2006)
- o Willes & Willes, Fundamentals of Canadian Business Law, 2nd ed. (Toronto: McGraw-Hill Ryerson, 2008)
- o Yalden et al., Business organizations: principles, policies, and practice (Toronto: Emond Montgomery, 2008)
- o Yates, Legal fundamentals for Canadian business (Toronto: Pearson Prentice Hall, 2006)

Precedents

- o Abraham & Babe, Canadian forms and precedents. Commercial transactions. Sale & operation of a business, 2nd ed. (Markham: Butterworths, looseleaf)
- o Davies, Ward & Beck, Canadian Corporation Precedents, 3rd ed. (Toronto: Carswell, looseleaf) (5 volumes)
- o * McGuinness, K., Canadian forms & precedents. Commercial transactions. Corporations, 2nd ed. (Markham: LexisNexis Canada, looseleaf)

- o O'Brien's encyclopaedia of forms, 11th ed.: Corporations (Aurora: Canada Law Book, looseleaf)
- o Thibault & Trotter, Carswell's form and precedent collection: corporate precedents (Toronto: Carswell, looseleaf)

Federal legislation guides

- o Consolidated Canada Business Corporations Act and Regulations (Toronto: Carswell, annual)
- o Fasken Martineau DuMoulin LLP, Canada Business Corporations Act and commentary (Markham: LexisNexis Butterworths, 2009)
- o * Gray, W., The Annotated Canada Business Corporations Act, 2nd. ed. (Toronto: Carswell, looseleaf)
- o Gray & Halladay, Guide to CBCA reform: analysis and precedents (Toronto: Carswell, 2002)

British Columbia

- o * Advising British Columbia Businesses (British Columbia: CLE, looseleaf) (2 volumes)
- o * Annotated British Columbia Business Corporations Act (Aurora: Canada Law Book, looseleaf)
- o * British Columbia Company Law Practice Manual (British Columbia: CLE, looseleaf) (2 volumes)
- o Owen, R., British Columbia Corporation Manual (Toronto: Carswell, looseleaf)
- o * British Columbia Corporations Law Guide (North York: CCH, looseleaf) (2 volumes)
- o * Juch, Fruin, & Martin, Company Law Deskbook (British Columbia: CLE, looseleaf)
- o Cumberland, D., The Annotated British Columbia Business Corporations Act, 3rd ed. (Toronto: Carswell, looseleaf)
- o * Mangan et al., Annotated British Columbia Society Act (Aurora: Canada Law Book, looseleaf)
- o McLeod & MacIntosh, British Columbia Business Corporations Act and Commentary (Markham: LexisNexis Butterworths, 2010)
- o Mucalov, J., Incorporation Guide for British Columbia, 22nd ed. (North Vancouver: Self Counsel Press, 2007)
- o * Rainaldi et al., Due Diligence Deskbook (British Columbia: CLE, looseleaf)

Ontario

- o Georgas, M., Incorporation and Business Guide for Ontario: How to Form your Own Corporation, 16th ed. (Self Counsel Press: Toronto)
- o * Gray, W., The Annotated Ontario Business Corporations Act (Toronto: Carswell, annual)
- o Grover, Ontario Corporation Manual (Toronto: Carswell, looseleaf)
- o * Ontario Corporations Law Guide (North York, Ontario: CCH, looseleaf) (2 volumes)

Quebec

- o Corporate law in Québec (Markham: LexisNexis Butterworths, looseleaf)
- o Quebec Corporation Manual (Toronto: Carswell, looseleaf)

English

General

- o Dignam & Lowry, Company law, 4th ed. (Oxford: Oxford University Press, 2006)
- o Gough, Company Charges, 2nd ed. (London: Butterworths, 1996)
- o Davies, P., Gower & Davies' Principles of Modern Company Law, 8th ed. (London: Sweet & Maxwell, 2008)
- o * Morse, Palmer's Company Law, 25th ed. (London, Sweet & Maxwell, looseleaf)
- o McBarnet, Voiculescu & Campbell, The New Corporate Accountability: Corporate Social Responsibility and the Law (Cambridge: Cambridge University Press, 2007)
- o Rammeloo, S., Corporations in Private International Law: A European Perspective (Oxford, Oxford University Press, 2001)
- o * Weinberg & Rabinowitz, Weinberg and Blank on take-overs and mergers, 5th ed. (London: Sweet & Maxwell, looseleaf)
- o van Gerven & Storm, The European company (Cambridge: Cambridge University Press, looseleaf)
- o Zerk, J., Multinationals and corporate social responsibility: limitations and opportunities in international law (Cambridge: Cambridge University Press, 2006)

Precedents

- o Encyclopaedia of Forms and Precedents (London: Butterworths, looseleaf)

American

General

- o Cox & Hazen, Corporations, 2nd ed. (New York: Aspen Publishers, 2003)
- o Delaware Corporation Laws Annotated (LexisNexis, 2006)
- o Ginsburg & Levin, Mergers, Acquisitions, and Buyouts (Frederick, MD.: Aspen Law & Business, 2008)
- o Laufer, W., Corporate bodies and guilty minds: the failure of corporate criminal liability (Chicago: University of Chicago Press, 2006)

Precedents

- o American Jurisprudence Legal Forms, 2nd ed. (Rochester, NY: The Lawyers' Cooperative Publishing, looseleaf)

Other Countries

- o Bartman, S., European company law in accelerated progress (Alphen aan den Rijn: Kluwer Law International, 2006)
- o Corkery & Welling, Principles of corporate law in Australia (Mudgeeraba, Qld.: Scribblers, 2008)

Blogs

Meldon Ellis: <http://www.bcbusinesslawblog.com/>
 Suzanne Dingwall: <http://www.venturelaw.blogspot.com/>
 Shane Mclean: <http://shanemclean.com/>

Websites

Canada

General

Canadian Bar Association page on corporate law
http://www.cba.org/BC/Public_Media/dal/commercial.aspx

Canada Business
<http://www.cbasc.org/>

Canadian Corporate Counsel Association
<http://www.cancorpcounsel.org/>

General Counsel - Business Law Solutions
<http://www.generalcounsel.ca/>

Government of Canada page on Legal Issues in Starting a Business
<http://canadabusiness.gc.ca/qol/cbec/site.nsf/en/index.html>

Canadian Trade Index
<http://www.ctidirectory.com/index.cfm>

SEDAR (System for Electronic Document Analysis and Retrieval)
http://www.sedar.com/homepage_en.htm

Federally incorporated companies

Corporations Canada
<http://strategis.ic.gc.ca/epic/internet/incd-dgc.nsf/fr/home?OpenDocument>

Guide to Federal Incorporation to Help Small Businesses Incorporate Federally (Ottawa: Corporations Canada, 2007)
http://www.corporationscanada.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs01914e.html

Alberta

Alberta Corporate Registry Forms
<http://governmentservices.gov.ab.ca/>

Alberta Ministry of Government Services -Business and Corporations
<http://www.servicealberta.gov.ab.ca/>

British Columbia

British Columbia Business Registry
<http://www.bcbusinessregistry.ca/>

British Columbia - Doing Business in BC
<http://www.bcbusinessregistry.ca/>

British Columbia Business Services Society
<http://www.smallbusinessbc.ca/>

British Columbia Corporate Registry Forms
<http://www.bcregistryservices.gov.bc.ca/bcreg/corppg/forms.page>

Corporate Online

<https://www.corporateonline.gov.bc.ca>

Manitoba

Manitoba Companies Office

<http://www.companiesoffice.gov.mb.ca>

New Brunswick

Service New Brunswick

<http://www.snb.ca/e/0001e.asp>

Newfoundland and Labrador

Newfoundland and Labrador - Registry of Companies

<http://www.gov.nf.ca/gs/cca/cr/pdf/#regofco>

Nova Scotia

Nova Scotia Registry of Joint Stock Companies - Forms

<http://www.gov.ns.ca/snsmr/access/business/registry-joint-stock-companies/forms-information.asp>

Ontario

Regulatory information for Ontario businesses

<http://www.ontariocanada.com/registry/>

Ontario Central Forms Site

<http://www.forms.ssb.gov.on.ca/>

Québec

CIDREQ - Searchable registry of Québec companies

http://www.registreentreprises.gouv.qc.ca/en/consulter/rechercher/instructions_recherche.aspx

Ministère du Revenu du Québec - Enterprise Register

<http://www.revenuquebec.ca/en/entreprise/demarrage/inscription/default.aspx>

Québec - Registraire des entreprises - Forms

http://www.registreentreprises.gouv.qc.ca/en/formulaires/instructions_formulaires.aspx

International

International Tax and Business Guides

<http://www.deloittewebguides.com>

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