

COMPARATIVE CHART NO. 1 (2006-09-05)

COMPARING THE *SOCIETY ACT* TO OTHER NOT-FOR-PROFIT INCORPORATION STATUTES IN CANADA

This chart compares selected provisions from the British Columbia *Society Act* with their equivalents across Canada. The Provincial, Territorial, and federal Acts are:

Abbreviation	Act
BC	<i>Society Act</i> , R.S.B.C. 1996, c. 433
AB	<i>Societies Act</i> , R.S.A. 2000, c. S-14
SK	<i>The Non-Profit Corporations Act</i> , 1995, S.S. 1995, c. N-4.2
MB	Part XXII of <i>The Corporations Act</i> , C.C.S.M. c. C225*
ON	Part III of the <i>Corporations Act</i> , R.S.O. 1990, c. C.38**
NB	Sections 16-18 of the <i>Companies Act</i> , R.S.N.B. 1973, c. C-13*
PEI	Part II of the <i>Companies Act</i> , R.S.P.E.I. 1988, c. C-14**
NS	<i>Societies Act</i> , R.S.N.S. 1989, c. 435
NFL	Part XXI of the <i>Corporations Act</i> , R.S.N.L. 1990, c. C-36*
YK	<i>Societies Act</i> , R.S.Y. 2002, c. 206
NWT & NU	<i>Societies Act</i> , R.S.N.W.T. 1988, c. S-11
CA	Part II of the <i>Canada Corporations Act</i> , R.S.C. 1970, c. C-32**

*The remainder of the Act applies to not-for-profit corporations, in addition to the sections or Part specifically dealing with them.

**Other specified sections of the whole Act apply to not-for-profit corporations, in addition to the Part specifically dealing with them.

BC	AB	SK	MB	ON	NB	PEI	NS	NFL	YK	NWT & NU	CA
Incorporation											
Purposes											
-S. 2(1) provides an un-exhaustive list of purposes for which a society may become incorporated. Subsections (a)-(f) list purposes that are restricted.	-S. 3(1) provides an un-exhaustive list of purposes for which a society may become incorporated, and also exempts the purposes of carrying on trade or business.	-No equivalent.	-S. 267(1) provides an un-exhaustive list of purposes for which a society may be incorporated. Under s. 267(2), societies with purposes related to regional economic development must receive governmental approval prior to incorporation.	-No equivalent.	-The Companies Act provides for 2 kinds of organizations: s. 16 outlines Fishing, Sporting and Literary Clubs, and s. 18 outlines other companies. -S. 18(1) provides a complete list of purposes for which a company may be incorporated under this section, but s. 18(2) provides an un-exhaustive list (and for other like purposes).	-S. 89 provides a complete list of purposes for which a society may be incorporated.	-s. 3(1) provides an un-exhaustive list of purposes for which a society may be incorporated, and also exempts the purposes of carrying on trade, industry, or business.	-s. 420 provides an un-exhaustive list of purposes for which a society may be incorporated.	-Under s. 3, incorporation may occur for any lawful purpose other than carrying on a trade or business.	-S. 2 provides an un-exhaustive list of purposes for which societies may be incorporated, and also exempts the purposes of carrying on a trade or business.	-S. 154 provides an un-exhaustive list of purposes for which societies may be incorporated.
Application Procedure											
-S. 3: five or more persons -S. 3: file with the Registrar the constitution and by-laws in the prescribed form; a list of directors and their addresses; notice of the society's address; and the prescribed fee.	-S. 3(1): five or more persons -S. 9(1): submit to the Registrar an application in the prescribed form (Form 1, Schedule 1 in the Regs); by-laws; and a fee.	-S. 5(1): one or more persons -S. 5(1): sign and deliver to the Director articles of incorporation and other required documents. -S. 5(2): restrictions—persons younger than 18, those of unsound mind, those who are forbidden from incorporating, or who are bankrupt.	-S. 269: three or more persons -S. 5(1): sign and deliver to the Director articles of incorporation. -S. 268: the articles must be in the prescribed form, and there is a list of specific provisions they must state. -s. 5(2): restrictions—persons younger than 18, or who are bankrupt.	-S. 4(1): not fewer than three persons may apply. -Under s. 119, the applicants file an application with the Lieutenant Governor. The section lists what the application may request to be embodied in the letters patent.	-S. 4(1): three or more persons -S. 6(1) apply for letters patent from the Director. S. 18(1) and (2) lists particulars that must be set out in the application for letters patent.	-S. 89: three or more persons -S. 90: apply for letters patent from the Minister. A memorandum setting out the by-laws of the society must accompany the application. This section lists what must be included in the by-laws and the application for letters patent. -S. 89: restrictions—must be 18	-S. 5: five or more persons -S. 5: submit to the Registrar the memorandum, by-laws, fees, and information about directors. The memorandum in the prescribed form in Schedule A.	-S. 11: one or more persons -S. 14: sends to the Registrar the articles of incorporation, and information about directors and the registered office. -S. 11: restrictions—those who are younger than 19, mentally incompetent, or bankrupt. -S. 421 lists what the articles must contain. They must be in the prescribed form.	-S. 3: five or more persons -S. 5: apply to the Registrar in the prescribed form (Form 1 in Regs), and with the prescribed fee (Schedule B).	-S. 2: five or more persons -S. 2: submit to the Registrar an application in the prescribed form (Form 1 in the regs), by-laws, and a fee.	-S. 155: three or more applicants -S. 155: file with the Department an application, (requirements are listed) and by-laws (requirements are listed). -S. 155: restrictions—at least 18 years old, with power under law to contract.

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Incorporation Procedure											
<p>-Certificate of incorporation -Under s. 3(3) the Registrar may issue a certificate, or the Registrar may ask the society to alter its purposes under s. 3(2). -Under s. 3(4), the Registrar must keep a copy of the constitution and by-laws, and publish notice of incorporation in the prescribed manner. -Under s. 4(1), the certificate is effective from its date, and is conclusive proof of incorporation under s. 3(5).</p>	<p>-Certificate of incorporation -Under s. 12, the Registrar may issue a certificate, and at the expense of the applicants, publish notice. -Under s. 10, incorporation approval is up to the discretion of the Registrar, and may be refused under s. 11. -Under s. 13, the certificate is conclusive proof of incorporation, and is effective from its date (s. 14).</p>	<p>-Certificate of incorporation -Under s. 8 and 9, a society comes into existence upon the date of the issuance of the certificate.</p>	<p>-Certificate of incorporation -Under s. 8, the Director shall issue a certificate. The society comes into existence on the certificate's date (s. 9).</p>	<p>-Letters patent -Under s. 4(1) the Lieutenant Governor in Council may, in his or her discretion, issue a charter.</p>	<p>-Letters patent -Under s. 12, notice of the granting of letters patent must be published in the <i>Royal Gazette</i>, paid for by the applicants.</p>	<p>-Letters patent -Under s. 11, the Minister must publish notice of the granting of letters patent in the <i>Gazette</i>.</p>	<p>-Certificate of incorporation -Under s. 6, the Registrar may issue a certificate, or require the society to alter their application. -The Registrar must also register the memo and by-laws.</p>	<p>-Certificate of incorporation -Under s. 15, the Registrar will issue a certificate. -Under s. 16, a corporation comes into existence on the date of the certificate.</p>	<p>-Certificate of incorporation -Under s. 6, the Registrar may issue a certificate. -Under s. 11(1), on the issuance of the certificate, the members of the society are incorporated.</p>	<p>-Certificate of incorporation -Under s. 4(1), the director may issue a certificate. -Under s. 3, the Registrar is the sole judge of application, and can direct changes. -Under s. 4(2), the society is incorporated as of the certificate's date.</p>	<p>-Letters patent -Under s. 154, the Minister may grant a charter to the corporation, by letters patent. -Under s. 10, notice of letters patent must be published in the <i>Canada Gazette</i>. -S. 11 allows the Minister to direct changes of the application. -A company comes into existence on the date of the letters patent.</p>
Effects/powers/capacity											
<p>-Under s. 4(1), the members have the powers and capacity of a natural person as may be required to pursue its purposes. -Section 4(2) provides an unexhaustive list of specific powers of an incorporated society.</p>	<p>-Under s. 14, the society has all the powers, rights and immunities vested by law in a corporation. S. 17 describes specific powers of a society.</p>	<p>-Under s. 15, a corporation has the capacity, rights, powers, and privileges of a natural person, subject to this Act.</p>	<p>-S. 15(1): corporation has the capacity and, subject to this Act, the rights, powers, and privileges of a natural person. -S. 274: corporation, unless otherwise provided in Act or instrument creating it, has capacity of a natural person</p>	<p>-S. 23 lists powers incidental and ancillary to those set out in the letters patent. -S. 274: corporation, unless otherwise provided in Act or instrument creating it, has capacity of a natural person</p>	<p>-S. 18(2): the Director may constitute the applicants a company with all the rights and powers of a company under this Act. All provisions of this Act that not inconsistent, are applicable to every company without capital stock. -Ss. 14(1)(a)-(z)</p>	<p>-Under s. 14, the corporation has all the powers, immunities and privileges necessary for its undertaking. -Ss. 15(a)-(x) of Part I provides an unexhaustive list of the powers incidental and ancillary to those set out in the letters patent.</p>	<p>-Under s. 9, the society is a body corporate, and ss. 10(a)-(g) provide an unexhaustive list of powers that are additional to those vested in a corporation or body corporate.</p>	<p>-Under s. 27, a corporation has the capacity, rights, powers, and privileges of a natural person.</p>	<p>-Under s. 11(2), a society has all the rights, powers, and privileges of an individual.</p>	<p>-Under s. 4(2), the society has all the powers, rights, and immunities vested by law in a corporation.</p>	<p>-S. 16(a)-(y) provides an unexhaustive list of power vested in a corporation. -S. 20 has provisions for extending or reducing powers.</p>

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					provides an un-exhaustive list of the powers incidental and ancillary to those set out in the letters patent.						
Naming											
-Under s. 3(6), the naming provisions under Division 2 of Part 2 of the <i>Business Corporations Act</i> apply to societies. -Division 2 also contains provisions on reservations, restrictions, and assumed names.	-There are no specified name requirements. -S. 6(1) lists naming restrictions, and s. 6(2)-(5) describes the Registrar's powers and the procedures for changing names. Under s. 5, a society can reserve a name.	-Under s. 10, "incorporated" or "corporation" must be part of every corporation's name. -S. 11 sets out reserving a name, and s. 12 sets out basic restrictions on naming.	-Under s. 270, "Incorporated", "Corporation", or their abbreviations shall be the last word of each corporation. This only applies to corporations incorporated after 1964, or those that change their name. -Under s. 10(3), a name may be in any language. S. 11(1) discusses reservations, and ss. 12(2)-(4).	-Under s. 22, a corporation may use its name in whatever form and language as provided by the letters patent.	-Under s. 6(1)(a) and 6(2), "incorporated," "limited," or an abbreviation or French equivalent must be part of every corporation's name. -Under s. 6(1)(a), a company's name must not be identical or highly similar to that of another company or organization. -Under s. 6(3), a company's name may be legally designated in English or French. -Under s. 9(1), the applicants may be required to establish that they satisfied all naming requirements, or under 11(2), the Director may give the company a new name.	-Under s. 6(a) of Part I, "incorporated", "limited", "corporation", or an abbreviation or French equivalent must be part of every corporation's name. -Under s. 10, the Minister may change the name. S. 12 allows the Director to reserve and register a name. S. 16 provides for name changes.	-There are no specified name requirements. -Under s. 6(3), a society's name must not be identical or highly similar to that of another company.	-Under s. 423, "incorporated", "corporation", or an abbreviation or French equivalent must be the last word of the name. This only applies to corporations incorporated after 1987, or those that have changed their name. -Under ss. 18-19, a name may be in any language. Ss. 404-407 discuss prohibited names, and s. 403 discusses reservations.	-There are no specified name requirements. -S. 10 (1) outlines basic naming restrictions, and s. 10(2) allows the Registrar to reject the name if it is objectionable or too similar to another name.	-S. 3: Registrar may direct that intended name be modified in accordance with directions given by Registrar.	-There are no specified name requirements -S. 28 restricts names similar or identical to those of other corporations. -Under s. 25(2), a corporation can be designated by either its French or English name.

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					-Ss. 32-24 provide for name changes. -There is no mention of name reservations.						
No share capital											
-S. 8: a society must not have a capital divided into shares.	-S. 4(1): no society shall have a capital divided into shares.	-S. 1: a corporation is defined as a body corporate without share capital.	-Under s. 268, the articles must state that the corporation has no authorized share capital.	-Part III is entitled: Corporations without share capital.	-S. 18(2)(b): the company shall not have any capital stock	-S. 89 states that Part II applies to corporations without share capital.	-S. 4: no society shall have a capital divided into shares.	-s. 418 states that Part XXI applies to corporations without share capital.	-S. 4(1): no society shall have capital divided into shares.	-S. 12: no society shall have a capital divided into shares.	-S. 154 states that the corporation incorporated under Part II must be without share capital.
Interest not transferable											
-S. 9: except as provided in the by-laws, the interest of a member is not transferable.	-S. 4(2): the interest of a member is not transferable.	-S. 116: except as provided in the articles or by-laws, interest of a member is not transferable.	-S. 274: unless the articles provide otherwise, the interest of a member in a corporation is not transferable.	-S. 128(1): unless the letters patent or supplementary provide otherwise, the interest of a member is not transferable.	-S. 16(1): the shares of the capital stock are not transferable to a non-member, until their name has been submitted for the approval of existing members.	-No equivalent.	-S. 4: the interest of a member in a society shall not be transferable.	-S. 427: unless the articles provide otherwise, interest of a member is not transferable.	-S. 4(2): the interest of a member in a society is non-transferable.	-S. 14: the interest of a member is not transferable.	-S. 43 allows transfer of shares of a deceased member. There is no other mention of share transfer.
Branch societies											
-Under s. 18(1) a society may establish and maintain one or more branch societies, with powers conferred by the society and not exceeding those of the society.	-Under s. 31, a society may establish and maintain 1 or more branch societies, with powers conferred by the society and not exceeding those of the society.	-No equivalent.	-No equivalent.	-No equivalent.	-While branch companies are mentioned in terms of registration and book-keeping, there are no provisions for establishing branch companies.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 17, a society may have one or more branch societies. Upon establishment or dissolution of a branch society, the society must send notice to the	-No equivalent.	-No equivalent.

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Ss. 18(2)-(5) lay out procedures for establishing and dissolving branch societies, as well as naming requirements. -Under s. 19, a branch society can be incorporated by filing a certificate with the Registrar.	The procedure involves sending information about the branch society to the Registrar.								Registrar.		
Amalgamation											
-Under s. 17, 2 or more societies submit copies of special resolutions authorizing their directors to jointly sign a constitution and by-laws. The amalgamated society must then comply with the incorporation procedures in s. 3, outlined above.	-Under s. 32, each society sets out the terms and means of the amalgamation in an agreement. The directors must submit the agreement to the members for adoption by special resolution. Then an application and other documentation must be filed with the Registrar. A certificate of amalgamation may then be issued.	-Under s. 169, the terms and means must be set out in the amalgamation agreement. Under s. 170 the directors submit the agreement for approval to members meetings. And under s. 172, articles of amalgamation and other required documents must be sent to the Director, who may issue a certificate of amalgamation. -S. 171 describes Vertical short-form amalgamation.	-Under s. 176, the corporations set out the terms and means in the agreement, including the listed provisions. S. 177 describes the process of receiving approval by special resolution from the members at a meeting. Under s. 179, articles of amalgamation are then sent to the Director, who may issue a certificate of amalgamation. -S. 178 describes vertical and horizontal short-form amalgamations.	-Under s. 113, the corporations must enter into an agreement, of which the required elements are listed in 113(2). The agreement must receive a 2/3 majority of members' votes. The corporations may then apply jointly to the Lieutenant Governor for letters patent.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 289 the corporations set out the terms and means in the agreement, including the listed provisions. Under s. 290, members must approve of the agreement by special resolution or vote. Under s. 293, articles of amalgamation, along with information on directors and the registered office must be sent to the Registrar, who may then release a certificate of amalgamation under s. 294. -Ss. 291-292 describe vertical and horizontal short-form amalgamations.	-No equivalent.	-Under s. 25(2), the corporations set out the terms and means in the agreement, including the listed provisions. Under s. 25(3), the agreement must be approved of by extraordinary resolution by each society. An application, the resolution, the agreement, a fee, and other information must be filed with the Registrar. -Under s. 25(5), the societies are amalgamated upon the issuance of a certificate by the Registrar.	-No equivalent.
Limitation of Liability of Members											
-Under s. 5, a	-Under s. 21, a	-Under s. 32, no	-Under s.	-Under s. 122, a	-Under s. 49(1),	-Under s. 57,	-Under s. 27, no	-Under s. 81, the	-Under s. 12, no	-Under s. 13, a	-Under s. 48(1),

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member is not, in their individual capacity, liable for a debt or liability of the society.	member is not, in their individual capacity, liable for a debt or liability of the society.	member of a corporation is liable for any liability, act, or default of the corporation.	18(2)(i), the members of the corporation shall not as such be liable for any debts or obligations of the company.	member shall not be held answerable or responsible for any act, default, obligation, or liability of the corporation or for any engagement, claim, payment, loss, injury, transaction, matter or thing relating to or connected with the corporation.	members are not responsible for any act or loss relating to or connected with the company. -However, s. 49(2) only limits member's liability, in relation to certain shares.	the members of a company shall not be held responsible for any act, default, or liability of the company, or anything connected or related to the company.	member shall, in their individual capacity, be liable for any debt or liability of the society beyond the amount of any subscription, dues, or fees payable by them.	members of a corporation are not liable for a liability, act, or default of the corporation. However, 3 exceptions are listed.	member of a society is, because of their membership, liable for a debt or liability of the society in their individual capacity.	member is not liable in his or her individual capacity for any debt or liability of the society.	the members of the company are not responsible for any act, default, or liability of the company, or for any engagement, claim, payment, loss, injury, transaction, matter or thing relating to or connected with the company.

Changes in Constitution and By-laws

Changes											
-Under s. 20(1), a society may change its name or purpose (but a charitable purpose must not be abandoned) by special resolution. -Ss. 20(2)-(5) contain provisos and limitations.	-Under s. 16(1), a society may alter its objects by special resolution: to include objects that may be combined with the existing objects of the society, or to restrict or abandon an object specified in its application. -Under s. 16(2), a notice of the alteration of objects shall be published, at the expense of the society.	-Ss. 161(1)(a)-(j) provides an un-exhaustive list of ways in which articles may be amended by special resolution. -Under s. 161(2), charitable corporations may only amend their articles to the point that they still remain charitable corporations, with a few provisos listed in s. 161(3). -Ss. 161(4)-(8) list details and limitations to altering articles. -Under ss. 164-166, articles are amended by ap-	-Ss. 167(1)(a)-(m) provides an un-exhaustive list of ways in which articles may be amended by special resolution. -Under s. 167(2), the articles of a corporation can be amended to convert corporations without share capital into corporations with share capital, and vice versa. -Under ss. 171-173, articles are amended by application for and issuance of a certificate of amendment by the Director.	-Under s. 131(1), a corporation may apply to the Lieutenant Governor for the issue of supplementary letters patent, which may extend, limit, or vary its objects, change its name, vary any provision in its letter patent, and convert corporations with share capital into corporations without share capital, and vice versa. -Under s. 131(2), such applications shall be authorized by a special resolution. -S. 131(4) lays	-Under s. 43, a company may alter its letters patent, by passing a by-law approved of by 2/3 of the members at a special GM, which authorizes the directors to apply for supplementary letters patent. The letters patent can be altered by: changing the purposes of the company, reducing, limiting, or extending the powers of the company, or changing the company into a Fishing, Sporting or Literary Club (non-profit). -Under s. 46(1),	-Under s. 17, the letters patent can be altered by: extending the powers of the company to other powers and purposes; reducing, limiting, amending, or varying such powers or any other provisions of the letters patent. -Under s. 17, the company may choose to alter its letters patent by a resolution passed by at least 2/3 of the members, at a special GM called for the purpose. Under ss. 18-19, after an amendment has been	-Under s. 10(f), a society may change its name or alter its objects by special resolution, so as to add to or restrict or abandon any of its objects or the locality in which its activities are chiefly carried on. -Under s. 11(1), no such resolution shall take effect until the Registrar approves it. Upon approval, under s. 11(2), the Registrar may issue a certificate. Under s. 11(3), notice of alterations shall be published at the cost of the	-Ss. 279(1)(a)-(o) provides an un-exhaustive list of ways in which articles may be amended by special resolution. Under s. 279(3), provisions that restrict the powers of the directors to manage the affairs of a corporation may not be amended, except with the consent of all members. -Under ss. 285-286, after an amendment has been adopted, articles are sent to the Registrar, who may issue a certificate of amendment.	-Under s. 9, a society may change its purposes by special resolution. The change is only effective when filed with and approved by the Registrar.	-Under s. 23(1), a society may change, by extraordinary resolution, the name, the objects of the society, and the locality in which the operations of the society are chiefly carried on. -Under ss. 23(2)-(6), after an amendment has been adopted, the Registrar shall issue a certificate and publish notice.	-Under s. 20(1), a society may adopt an amendment by a by-law sanctioned by a 2/3 majority vote, to extend the objects of the corporation to further or other objects, or to reduce, limit, amend, or vary the objects or the powers of the company or any of the provisions of the letters patent. -Under s. 20(5), the society may apply for supplementary letters patent through the Minister, who may grant the letters and pub-

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		plication for and issuance of a certificate of amendment by the Director.	-Under s. 174.1(7), if a name is amended to differ from that in the original articles, the Director must publish notice.	out the special provisions for conversion into a company or a corporation with or without share capital.	when the Director issues the Supplementary Letters Patent, notice shall be published. -The procedure for changing names under s. 33 is much the same.	adopted, letters patent are amended by application for and issuance of supplementary letters patent from the Minister through the Director. Notice of the letters shall be published. -Under s. 16(1), a company may alter its name with the sanction of a special resolution of the company, and approval of the Minister. The Director shall issue an altered certificate of incorporation.	society.				lish notice. -The procedure for changing the name under s. 29 is much the same.
Effect of Change											
-Under s. 21, a change of name does not affect any right or obligation of the society, or render defective legal proceedings by or against the society. Any existing legal proceeding may be continued or commenced against the society under its new name.	-No equivalent.	Under 166(2), no amendment affects any existing legal proceeding.	-Under s. 173(2), no amendment affects an existing legal proceeding.	-No equivalent.	-Under s. 34, no name alteration affects the rights and obligations of the company, or any existing legal proceeding.	-Under s. 16(2), a name alteration does not affect any rights and obligations of the company, or any existing legal proceeding.	-No equivalent.	-Under s. 286(3), an amendment does not affect any existing legal proceeding.	-No equivalent.	-Under s. 24, a change of name does not affect any rights or obligations of a society or render defective any existing legal proceedings.	-Under s. 30, alteration of name does not affect the rights or obligations of the company, nor any existing legal proceedings.
Change in by-laws											
-Under s. 23(1), a society may change its by-	-Under s. 15, by-laws may be rescinded, al-	-Under s. 153(1), unless articles, by-laws, or	-Under s. 98(1), the directors may make,	-Under s. 129(1) the directors may pass by-	-Under s. 97, directors have the power to repeal,	-Under s. 90(2)(c), the mode of repeal-	-Under s. 13(1), a society may by special reso-	-Under s. 170(1), directors may make, amend, or	-Under s. 8, a society may change its by-	-Under s. 6(1), the by-laws of a society may be	-Under s. 155(2)(c) the mode of repeal-

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laws by special resolution, and the changes are effective on either the date on which it is filed with the Registrar, or the date of the resolution, whichever is later. -S. 23(2) lists further details about registration.	tered, or added to by special resolution. Any changes must be registered by the Registrar, who may refuse to do so if the by-laws are not in accordance with the application for incorporation or is contrary to law.	a unanimous member agreement provide otherwise, directors may, by resolution, make, amend, or repeal any by-laws. -S. 153 (2): directors must submit the by-law, amendment, or repeal to members at the next meeting of members, and the members may, by ordinary resolution, confirm, reject, or amend the by-law, amendment, or repeal. -S. 153 (3): by-law, amendment, or repeal is effective from the date of the directors' resolution.	amend, or repeal by resolution any by-laws that regulate the business or affairs of the corporation.	laws to regulate the topics listed in the section -Under s. 129(2) a by-law is only effective until the next AGM, unless it is confirmed by the members at a general meeting called for that purpose	amend, or re-enact by-laws.	ing or amending by-laws shall be set out in the by-laws.	lution make, amend, or repeal by-laws.	repeal by-laws.	laws by special resolution but the change is not effective until filed with and approved by the registrar.	rescinded, altered, or added to at the AGM or by extraordinary resolution of the society.	ing or amending by-laws must be provided for in the corporation's by-laws; changes to by-laws do not take effect until approved of by the Minister.

Directors											
Requirements											
-Under s. 24(3), there must be at least 3 directors. At least one must reside in BC.	-No equivalent.	-Under s. 89, a Membership Corporation: at least 1 director -Under s. 89, a Charitable Corporation: At least 3 directors, and at least 2 must not be officers/ employees. -Under s. 92(3), at least 1 direc-	-Under s. 269(1), a corporation must have at least 3 directors. -S. 100(1) lists persons disqualified from being a director. -Under s. 100(3), the majority of the directors of a corporation must	-Under s. 283(2) a corporation must have not fewer than 3 directors. -Under s. 286(1) a director must be a member of the corporation	-Under s. 87(1), a company must have at least 3 directors. -S. 87(1.2) lists persons disqualified from being a director.	-No equivalent.	-No equivalent.	-Under s. 422(1), a corporation must have at least 3 directors. -S. 172 lists person disqualified from being a director. -Under s. 174, at least 25% of the directors must be residents of Canada, unless no income is	-No equivalent.	-No equivalent.	-No equivalent.

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		tor must reside in Sask. -S. 92(1) lists persons disqualified from being director.	be residents of Canada.					raised in Canada.			
Powers											
-Under s. 24(2), the directors may exercise all of the powers of the society, and must manage, or supervise the management of, the affairs of the society.	-Under s. 9(4)(d), the by-laws shall provide for the powers of directors.	-Under s. 88, directors have the power to manage the activities and affairs of a society.	-S. 110(3) lists ways in which the authority of directors is limited.	-Under s. 283(1) directors must manage the affairs of the corporation	-Under s. 96(1), directors may administer the affairs of the company in all things, and make contracts and by-laws. S. 96(1)(a)-(e) and s. 97 list further powers of directors.	-Under s. 28 of Part I, the directors have full power to administer the affairs of the company and may make any description of contract that the company may enter into. -S. 78 sets out the borrowing powers of directors.	-Under s. 16(2), the directors may exercise any powers of the society not required by this Act or the by-laws to be exercised by the members at a GM.	-Under s. 167, the directors must exercise the powers of the corporation directly or indirectly through the employees of the corporation, and direct the management of the business and affairs of the corporation.	-Under s. 7(2)(e), these provisions must be laid out in the by-laws of a society.	-No equivalent.	-Under s. 155(2)(d), these provisions must be laid out in the by-laws of a society.
Duties											
-Under s. 25, a director of a society must act honestly and in good faith and in the best interests of the society, and exercise the care, diligence and skill of a reasonably prudent person, in exercising the powers and performing the functions as a director.	-Under s. 9(4)(d), the by-laws shall provide for the duties of directors.	-Under s. 109, directors have a duty of care to act honestly, in good faith, and with the care and diligence that a reasonably prudent person would otherwise exercise.	-Under s. 117(1), directors have a duty of care to exercise their powers and discharge their duties while acting honestly and in good faith with a view to the best interests of the corporation; and exercising the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances. -Under s. 117(2), directors have a duty to comply with	-No equivalent.	-Duties of directors are not specifically laid out, but are scattered throughout the Act.	-Duties for directors are not included in the provisions of Part I which apply to corporations in Part II.	-No equivalent.	-Under s. 203, a director, in exercising powers and discharging duties, must act honestly and in good faith, with a view to the best interests of the corporation, and exercise the care, diligence, and skill that a reasonably prudent person would do in the circumstances.	-Under s. 7(2)(e), the directors duties shall be laid out in the by-laws of a society.	- Under s. 5(d), the society's by-laws will make provisions for the director's duties, powers, and remuneration.	-No equivalent.

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			this Act, the regulations, articles, and by-laws.								
Liability/Insurance/Indemnity											
<p>Indemnity: -Under s. 30(2), a society may, with the approval of the court, indemnify a director against all costs incurred in a civil, criminal or administrative action to which he or she is made a party because of being a director. There are 2 provisos: the director must have acted honestly and in good faith, with a view to the best interests of the society, and must have had reasonable grounds for believing his or her conduct was lawful.</p> <p>Insurance: -Under s. 30(5), a society may purchase and maintain insurance for the director against personal liability.</p>	-No equivalent.	<p>Liability: -S. 105 lists activities that will make directors liable. S. 106 makes directors jointly and severally liable to employees for their wages.</p> <p>Indemnity: -Under s. 111(1), a corporation may indemnify a director against all costs incurred respecting an action, to which he or she is made a party. There are 2 provisos: directors must have acted honestly and in good faith with a view to the best interests of the corporation, and they must have reasonable grounds for believing that their conduct was lawful.</p>	<p>Liability: -S. 113(1) and (2) list activities that will make directors liable. Under s. 114, directors are jointly and severally liable to employees for all debts, not exceeding 6 months wages.</p> <p>Indemnity: -Under s. 119(1), a corporation may indemnify a director against all costs reasonably incurred in respect of an action or proceeding to which they are made a party because of being a director. S. 119(2) lists 2 provisos: the director must have acted honestly and in good faith with a view to the best interests of the corporation, and he must have had reasonable grounds for believing his conduct was lawful.</p>	<p>Liability: -Under s. 81, directors are jointly and severally liable to the employees for all debts due, not exceeding 6 months wages, and vacation pay accrued for no more than 12 months.</p> <p>Indemnity: -Under s. 80, directors can be indemnified against costs that they incur in an action brought in respect of any act made or permitted by them in or about the execution of their duties.</p> <p>Insurance: -Under s. 283(5), a corporation may purchase liability insurance for its directors. -Under s. 283(6), a charitable corporation may not purchase insurance for its di-</p>	<p>Liability: -Ss. 98-100 list activities/ situations that will make directors liable.</p> <p>Indemnity: -Under s. 95, directors can be indemnified against costs that they incur in an action brought in respect of an act made/permitted by them in the execution of their duties. There are provisos: except costs that are occasioned by his or her own wilful neglect or default.</p>	<p>Liability: -Under s. 54, directors are liable in loss or damages for possible injuries sustained due to inaccurate entries in the books.</p> <p>Indemnity: -Under s. 64, directors can be indemnified against costs that they incur in an action brought in respect of an act made/permitted by them in the execution of their duties. There are provisos: except such charges as are occasioned by the directors' own wilful neglect or default.</p>	<p>Liability: -Under s. 30(2), a director who knowingly authorizes or permits a contravention of this Act is liable to up to \$100.</p>	<p>Liability: -Ss. 192 and 193 list the activities that will make directors liable.</p> <p>Indemnity: -Under s. 205, directors can be indemnified against costs that they incur in an action brought in respect of any act made or permitted by them in the execution of their duties. There are 2 provisos: under s. 205(2), the directors must have acted honestly and in good faith with a view to the best interests of the corporation, and had reasonable grounds for believing that his or her conduct was lawful.</p> <p>Insurance: -Under s. 208, a corporation may purchase insurance for directors in their capacity as directors, unless they did not act hon-</p>	-No equivalent.	-No equivalent.	<p>Liability: -Under s. 99, directors can be jointly and severally liable for the wages of employees, not exceeding 6 months.</p> <p>Indemnity: -Under s. 93, directors can be indemnified, with the consent of the company, given at any meeting of shareholders, against costs that they incur in an action brought in respect of any act made/permitted by them in or about the execution of their duties.</p>

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			Insurance: -Under s. 119(4), a corporation may purchase insurance against liability incurred as a director, except where that liability relates to their failure to act honestly and in good faith with a view to the best interests of the corporation.	rectors unless the corporation or director obtains a court order or the corporation is authorized under the <i>Charities Accounting Act</i>				estly and in good faith, with a view to the best interests of the corporation.			
Removal											
-Under s. 31, a director may be removed from office by special resolution and another director may be elected, or appointed by ordinary resolution, to serve during the balance of the term.	-Under s. 9(4)(d), the by-laws shall provide for the removal of directors.	-Under s. 96(1), the members may remove a director by ordinary resolution at a special meeting. -Under s. 96(3), a vacancy created by a removal may be filled at the same meeting, or according to the Filling Vacancy provisions in s. 98.	-Under s. 104(1), the members may remove a director by ordinary resolution at a special meeting. Under s. 104(3), a vacancy created by a removal may be filled at the same meeting, or according to the Filling Vacancy provisions in s. 106(1).	-Under s. 129(1)(h), these provisions may be provided for in the by-laws.	-No equivalent.	-Under s. 90(2)(d), the mode of appointing and removing directors is governed by the company's by-laws.	-Under s. 13(2) a society must include provisions in its by-laws dealing with the appointment and removal of directors—see Schedule B, item (4)	-Under s. 179(1), the members may remove a director by ordinary resolution at a special meeting. Under s. 179(3), a vacancy created by a removal may be filled at the same meeting, or according to the Filling Vacancy among directors' provisions in s. 181.	-Under s. 7(2)(d), these provisions must be laid out in the by-laws of a society.	-No equivalent.	-Under s. 155(2)(d) corporation to have by-laws respecting appointment and removal of directors
Financial											
Deposit Accounts											
-Under s. 33, a society must maintain at least one account with a savings institution for the deposit of funds.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.
Borrowing Powers											
-Divisions 8, 9,	-Under s. 18(1),	-S. 176(1) pro-	-S. 183(1) pro-	-S. 59(1) pro-	-S. 81(1) pro-	-S. 78(1) pro-	-Under s. 13(2),	-S. 302(1) pro-	-Under s. 13, a	-S. 11 provides	-S. 65(1) pro-

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and 10 of Part 3, on Trust Indentures, Debentures, and Receivers and Receiver-Managers, respectively, of the <i>Business Corporations Act</i> apply to a society.	for the purpose of carrying out its objects, a society may borrow, raise, or secure the payment of money in any manner it thinks fit. Under s. 18(2), debentures must be issued with the sanction of a special resolution. -S. 19 provides an exhaustive list of activities a society may perform for the purpose of carrying out its objects.	vides an exhaustive list of borrowing powers the directors possess, without the authority of the members.	vides an exhaustive list of borrowing activities that directors may do without the authorization of members. -S. 183(2) discusses delegation of borrowing powers.	vides an exhaustive list of borrowing activities directors may do that may be in the by-laws. -Under s. 59(3), no by-law passed under s. 59(1) is effective until it has been confirmed by at least 2/3 of the votes cast at a GM of members called for considering it.	vides an exhaustive list of borrowing activities directors may do that may be authorized by by-law (if the by-laws are sanctioned by a vote of not less than 2/3 of the votes cast at a GM called for considering the by-law). -S. 81(2) discusses the delegation of such powers by the directors.	vides an exhaustive list of borrowing activities directors may do that may be authorized by the by-laws (if they are duly passed by the directors and sanctioned by at least 2/3 of the votes cast at a special GM of the members called for considering the by-law).	the matters in Schedule B shall be in the by-laws. In Schedule B, s. 5 is the exercise of borrowing powers.	vides an exhaustive list of borrowing activities directors may do without the authorization of members that the articles of a corporation are presumed to provide.	society may only issue debentures if the issue is approved by a special resolution.	an exhaustive list of borrowing activities that directors may have. The debentures may only be issued pursuant to an extraordinary resolution. -Under s. 5(e), the by-laws must make provisions for the exercise of borrowing powers.	vides an exhaustive list of borrowing activities the directors may do when authorized by by-law, passed by at least 2/3 of the votes cast at a special GM of the members called for considering the by-law. -Under s. 65(3), a director may authorize the borrowing of money by the corporation on bills of exchange or promissory notes made, drawn, accepted or endorsed by or on behalf of the corporation. -Ss. 66 and 67 discuss debentures.
Accounting Records											
-Under s. 36, a society must keep proper accounting records in respect of all its financial and other transactions.	-No equivalent.	-Under s. 20(2), a corporation shall prepare and maintain adequate accounting records, and records of minutes of meetings and resolutions of the directors. Under s. 20(4), these records shall be kept at	-Under s. 20(2), a corporation shall prepare and maintain adequate accounting records and records of minutes of meetings and resolutions of directors. Under s. 20(3), these records shall be kept at the reg-	-Under s. 302 a corporation shall cause to be kept proper books of account and accounting records with respect to all financial and other transactions	No equivalent.	- Under s.79, the directors of every company shall provide its shareholders with a full and clear statement of the affairs and financial position of the company at or before each annual general meeting.	-Under s. 13(2), the matters in Schedule B shall be in the by-laws. In Schedule B, s. 9 is preparation and custody of minutes of proceedings of meetings of the society and of the directors and other books and	-Under s. 37, a corporation shall prepare and maintain adequate accounting records and records containing minutes of meetings and resolutions of the directors. These records shall be kept at the registered office of	-Under s. 7(2)(i), the by-laws must contain provisions about the preparation and custody of minutes of meetings and records	-Under s. 5(i), the <i>by-laws</i> must make provisions for the preparation and custody of minutes of proceedings of meetings and other books and records of the society.	-Under s. 117(1), every corporation shall keep proper accounting records with respect to all financial and other transactions of the corporation. This section also provides an un-

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		the registered office of the corporation or at any other place that the directors think fit and shall at all reasonable times be open to inspection by the directors.	istered office of the corporation, or any other place in Manitoba as the directors think fit, and shall at all reasonable times be open to inspection by the directors. S. 20(4) also allows records to be kept outside of Manitoba.			- Under s. 90(2)(e), corporations will regulate their accounting audits and auditor appointments through their by-laws.	records of the society.	the corporation or at another place in the province and shall at reasonable times be open to inspection by the directors. -Under s. 38, where accounting records are kept outside the province, adequate records shall be kept within the province to enable the directors to ascertain the financial position of the corporation.			exhaustive list of specific accounting records that must be kept. -Under s. 117(2), the records must be kept at the head office or another place in Canada as the directors see fit, and shall at times be kept open to directors. Under s. 117(3), if the accounts are kept outside Canada, they shall be kept at the head office as will enable the directors to ascertain with reasonable accuracy the financial position of the corporation at the end of each 3-months period.

Providing Financial Statements

-Under s. 39(1), a reporting society must, at least 10 days before the date of its AGM, provide to the auditor and to each member a copy of the financial statement and the auditor's report. -Under s.	-No equivalent.	-Under s. 146(1), a corporation must, at least 15 days before each AGM, send a copy of the financial statements and auditor's report to each member. -Ss. 146(3) and (4) detail provisions that mem-	-Under s. 153(1), a corporation which has made a distribution to the public, shall at least 21 days before each AGM, send a copy of the financial statements and auditor's report to each member. Under s. 153(2),	-Under s. 97(1) directors shall lay before each annual meeting of shareholders a financial statement for the period commencing on the date of incorporation, or the date of last annual meeting, and ending not	-No equivalent.	- Under s.79, the directors shall provide members with a full and clear statement of the affairs and financial positions of the company at or before each annual general meeting.	-No equivalent.	-Under s. 262, a corporation shall, not less than 21 days before each AGM of members, send a copy of the financial statements and auditor's reports to each member.	- Under s. 15(1), every society shall hold an annual general meeting at which it will present its members with financial statements in accordance with the regulations.	-Under s. 17 a society must present an annual financial statement to members at each annual general meeting.	-No equivalent.
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<p>39(1.1), the financial statement and auditor's report must be mailed to the auditor and each member.</p> <p>-Under ss. 39(2) and (3), a reporting society must, on demand, provide the holder of a debenture with a copy of the financial statement and auditor's report. A non-reporting society must, on demand, provide a member or the holder of debenture of the society with a copy of the financial statement.</p>		<p>bership and charitable corporations, respectively, may do instead of sending copies of documents.</p>	<p>a corporation that has not made a distribution to the public must furnish a member with the above documents upon their request.</p> <p>-Under s. 153(3), any corporation that fails to comply with s. 153(1) is guilty of an offence.</p>	<p>more than 6 months before meeting</p>							
Register of Indebtedness											
<p>-Under s. 35.1(1), each society must keep a register of its indebtedness in excess of \$5000 to each director or officer of the society, or an associate of them. Ss. 35.1(1)(a)-(e) lists information the register must contain. Under s. 35.1(2), a society that contravenes s. 35.1</p>	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.

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commits an offence.											
Approval by Directors											
<p>-Under s. 40(1), a society must not issue, publish, or circulate a financial statement other than to a director, employee, or officer unless it is first approved of by directors, and signed by 2 directors.</p> <p>-Under s. 40(2), if a financial statement is issued, published, or circulated to someone other than a director, employee, or officer, it must have attached to it every auditor's report made in respect of it, and must not purport to be an audited financial statement, unless it has been audited with a report.</p>	-No equivalent.	<p>-Under s. 145(1), the directors of a corporation shall approve the financial statements, and one director must sign them. Under s. 145(2), a corporation shall not issue, publish or circulate copies of the financial statements unless they are approved and signed and accompanied by the auditor's report, if any.</p>	<p>-Under s. 152(1), the directors of a corporation shall approve the financial statements, and signed by one director.</p> <p>-Under s. 152(2), a corporation shall not issue, publish, or circulate copies of the financial statements, unless they are approved and signed in accordance with the above s. 152(1), and accompanied by the auditor's report, if any.</p>	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	<p>-Under s. 261(1), the directors of a corporation shall approve the financial statements and be signed by one or more directors. Under s. 261(2), a corporation shall not issue, publish, or circulate copies of the financial statements unless they are approved and signed and accompanied by an auditor's report.</p>	-No equivalent.	-No equivalent.	-No equivalent.
Audit											
Auditor											
<p>-Under s. 41(1), a reporting society must have an auditor, and a non-reporting society may have an auditor.</p>	<p>-Under s. 9(4)(f), the by-laws shall provide for the audit of accounts.</p>	<p>Membership: -Under s. 150, the members may resolve by 2/3 majority, not to appoint an auditor.</p>	<p>-Under s. 157(1), a corporation whose securities of which are not part of a distribution to the public may re-</p>	<p>-Under s. 94, the members must appoint an auditor at the first general meeting and at each annual meeting thereaf-</p>	-No equivalent.	<p>-Under s. 90(2)(e), the by-laws of the corporation shall include the audit of accounts and appointment of auditors.</p>	<p>-Under Schedule B, s. 6, the audit of accounts must be included in the by-laws.</p>	<p>-Under s. 266, if a corporation does not have securities which are distributed to the public, the corporation may resolve not to</p>	-No equivalent.	<p>-Under s. 5(f), the by-laws shall make provisions for the audit of accounts.</p>	<p>-Under s. 155(2)(e), the by-laws shall include provisions for the audit of accounts and appointment of</p>

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		Charitable: -Under s. 151(1), the members of a corporation with revenues less than \$100 000 may resolve not to appoint an auditor. Under ss. 151(2) and (3), if the revenues are between \$25 000–\$100 000, the members shall instead resolve to appoint a person who meets the qualifications prescribed in the regulations to conduct a review of the financial statements.	solve not to appoint an auditor.	ter -S. 96.1 exempts a corporation, if it is not a charitable corporation, from the Act’s audit requirements if the corporation had an annual income of less than \$10 000 and all members consent in writing to an exemption for that year.				appoint an auditor, if the resolution is consented to by all members.			auditor.

Professional Qualifications

-Under s. 42, the auditor of a reporting society must be: a) a member in good standing of The Canadian Institute of Chartered Accountants or the Certified General Accountants’ Association of British Columbia; or b) certified by Auditor Certification Board under the <i>Business Corporations Act</i> .	-No equivalent.	-Under s. 148(1) a person is disqualified to be auditor if the person does not meet the qualifications prescribed by regulation.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.
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Persons Not Qualified as Auditors											
-Under s. 43, a person must not be the auditor of a reporting society if they are not independent of the society and its directors and officers.	-No equivalent.	-Under s. 148, a person must not be an auditor if a) they do not meet qualifications prescribed in regulations, or b) they are not independent of the corporation, its affiliates, or directors or officers.	-Under s. 155(1), a person is disqualified from being an auditor if they are not independent of the corporation, its affiliates, and its directors or officers.	-Under s. 95(1), a person is disqualified from being an auditor who is a director, officer, or employee or who is a partner, employer, or employee of any such director, officer, or employee.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 264(1), a person is disqualified if they are not independent of the corporation, an affiliate, or the directors or officers.	-No equivalent.	-No equivalent.	-Under s. 131(1), no person shall be appointed as auditor who is a director, officer, or employee of that company or an affiliated company, or who is a partner, employer, or employee of any such director, officer, or employee. -Under s. 131(2), there is an exception for private companies
Remuneration											
-Under s. 44(1), remuneration of auditor must be set by ordinary resolution or, if by the society so resolves, by the directors. -Under s. 44(2), remuneration of auditor appointed before first AGM or to fill casual vacancy may be set by directors.	-No equivalent.	-Under s. 149(4), the remuneration of the auditor may be fixed by ordinary resolution of the members or by the directors.	-Under s. 156(4), remuneration of an auditor may be fixed by ordinary resolution of the members, or by the directors.	-Under s. 94(5), the remuneration of an auditor appointed by the members, or by the directors if authorized by the members. The remuneration of an auditor appointed by directors shall be fixed by directors.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 265(4), the remuneration of an auditor may be fixed by ordinary resolution of shareholders or where not so fixed, by the directors.	-No equivalent.	-No equivalent.	-Under s. 130(6), the remuneration of an auditor appointed by members shall be fixed by the members or by the directors, if authorized by the members. The remuneration of an auditor appointed by the directors shall be fixed by the directors.
Removal											
-Under s. 46(1), a society may remove auditor before end of term by ordinary resolution at GM called for	-No equivalent.	-Under s. 153(1), members may remove auditor by ordinary resolution at a special meeting.	-Under s. 159 the members may remove auditor by ordinary resolution at a special meeting.	-Under s. 94(4), the members may remove auditor by resolution passed by at least 2/3 of the votes cast at	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 268(1), the members may remove an auditor by ordinary resolution at a special meeting.	-No equivalent.	-No equivalent.	-Under s. 130(5), the members may remove an auditor by a resolution passed by at

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that purpose. -Under s. 46(2), not less than 14 days before mailing the notice of the meeting, society must give auditor a) written notice of intention to call meeting, and b) copy of all material proposed to be sent to members for meeting. -Under s. 46(3), not less than 3 days before mailing notice of meeting, auditor may make written representations to society, and society must include them in mailing of notice and other material to each member.		-Under s. 156(5), an auditor is entitled to submit a written statement giving reasons for their resignation or their opposition to the proposed action or resolution, where an auditor resigns or learns of: a) member's meeting called for purpose of removing auditor from office, b) meeting of directors or members at which another person is to be appointed to fill the office of auditor, or c) a member's meeting at which a resolution to dispense of the auditor is proposed.		a GM of which notice of intention to pass the resolution was given.							least 2/3 at a GM of which notice specifying the intention to pass such resolution was given.
Auditor at Meeting											
-Under s. 54, auditor entitled to receive notice of and attend GM and may be heard at meeting on any business concerning financial statements or capacity as auditor. -Under s. 48(1),	-No equivalent.	-Under s. 156(1), auditor is entitled to receive notice of and attend every meeting of members, and may be heard on matters relating to duties as auditor. -Under s.	-Under s. 162(1), auditor is entitled to receive notice of every meeting of shareholders and, at the expense of the corporation, to attend and be heard on matters relating to their duties as audi-	-Under s. 96(6), the auditor is entitled to attend any member's meetings and to receive all notices and communications relating to such meetings, and to be heard on any part of the business of the	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 271, the auditor of a corporation is entitled to receive notice of member's meetings, and to attend and be heard at meetings on matters relating to their duties as auditor.	-No equivalent.	-No equivalent.	-Under s. 132(5), the auditor is entitled to attend any member's meeting and to receive all notices and other communications relating to any such meeting, and to be heard at any

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<p>a member of a society may require attendance of auditor at meeting where</p> <p>a) financial statement is to be considered, or b) auditor is to be removed or appointed.</p> <p>-Under s. 49, at a GM, auditor, if present, must answer inquiries concerning the auditor's report</p> <p>-Under s. 50, upon request of member at a GM, the auditor's report must be read to the meeting.</p>		<p>156(2), if a director or member gives written notice not less than 10 days before a meeting of members to the auditor, the auditor shall attend at the corporation's expense and answer questions relating to duties as auditor.</p> <p>-Under s. 186(3), a director or member who gives notice to auditor must send notice to the corporation at the same time.</p>	<p>tor.</p> <p>-Under s. 162(2), if a director or member gives written notice to the auditor not less than 10 days before a member's meeting, the auditor shall attend the meeting at the expense of the corporation and answer questions relating to duties as auditor.</p>	<p>meeting that concerns the auditor as auditor.</p>				<p>-Under s. 272, if a director or member gives written notice not less than 10 days before a member's meeting to the auditor, the auditor shall attend the meeting at the expense of the corporation, and answer questions relating to their duties as auditor.</p>			<p>such meeting that they attend on any part of the business of the meeting that concerns auditor as auditor.</p> <p>-Under s. 132(6), if members (holding not less than 10% of the issued shares) submit a written application to the corporation requesting that the auditor attend a meeting, the corporation shall request in writing that the auditor attend that meeting, and the auditor shall attend.</p>
Amendment of Financial Statements and Report											
<p>-Under s. 51(1), if facts come to the attention of officers or directors that a) could reasonably have been determined before last AGM, and b) would have required material adjustment to financial statements, then those facts must be communicated to auditor and directors</p>	-No equivalent.	-No equivalent.	<p>-Under s. 165(7), if the auditor is notified or becomes aware of an error or misstatement in a financial statement they have reported on, and if the error is material, they shall inform each director.</p> <p>-Under s. 165(7), when informed under subs. 6, the di-</p>	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	<p>-Under s. 277, if a director or officer becomes aware of an error or misstatement in a financial statement, they shall immediately notify the auditor. If the auditor becomes aware of such an error, and they believe it to be material, the auditor shall inform each director. The directors shall: a) prepare</p>	-No equivalent.	-No equivalent.	-No equivalent.

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must amend financial statement and send it to auditor. -Under s. 51(2), if facts described in 51(1) come to attention of auditor, then a) if necessary, auditor must amend auditor's report and b) directors must mail copy of amended report, along with statement explaining effect of amendment.			directors shall prepare and issue revised financial statements, or inform the members.					and issue revised financial statements, or b) otherwise inform the members.			

Members and Meetings

Members' Meetings

-Under s. 56, every society must hold AGMs no more than 15 months apart. -Under s. 57, they must be held within BC or another location approved of by the Registrar. Non-reporting: -Under s. 64, the directors must place before each AGM: financial statement, auditors report, and the directors' report. Reporting: -Under s. 65,	-Under s. 25, a society shall hold an AGM in Alberta. -Under s. 25, the society must present at the AGM: financial statements signed by the auditor.	-Under s. 123, directors must call an AGM each 15 months, or not later than 18 months after the corporation comes into existence. For Membership corporations, the articles may provide that meetings are required less often. -Under s. 122, meetings of members shall be held within Saskatchewan, unless all the members entitled to vote agree otherwise.	-Under s. 127, the directors must call AGMs each 15 months, or not later than 18 months after the corporation comes into existence. -Under s. 126, members' meetings must be held within Manitoba, unless another location is agreed-upon by all members entitled to vote. -Under s. 149(1), the directors must place before each AGM:	-Under s. 129(1)(i), the time and place for the holding of meetings of the members may be laid out in the by-laws. -Under s. 82(1), unless by-laws or letter patent provide otherwise, meetings must be held at the place where the head office of the corporation is situated. -Under s. 97(1), the directors shall lay out before each AGM:	-Under s. 101, the time and place of the AGM shall be fixed by the by-laws. -Under s. 39, unless permission is granted by the Director, AGMs must be held within the province. -Under s. 123, the directors shall lay before the AGM: a full statement of the affairs and financial position of the company.	-Under s. 79, the directors shall lay before the members, on or before the AGM, a full and clear statement of the affairs and financial position of the company.	-Under s. 19, every society shall hold an AGM in the province -14 days after the AGM, the society must file with the Registrar a financial statement.	-Under s. 217, the directors must call an AGM each 15 months, or no later than 18 months after the corporation comes into existence. -Under s. 215, unless the articles or a members agreement provides otherwise, meetings shall be held in the province at a place determined by the by-laws or directors. -Under s. 428(i), provisions about members' meet-	-Under s. 15(1), every society shall hold an AGM in the Yukon, (unless permitted to hold it outside the territory by the Registrar), at which it will present to its members the financial statements in accordance with the regulations.	-Under s. 17, every society shall hold an AGM in the NWT at which shall be presented an annual financial statement, signed by the auditor, or if there is none, 2 directors.	-Under s. 102, an AGM must be held every 15 months, or not later than 18 months after incorporation.
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the directors must place before each AGM: financial statement and auditors report (and those of any branch), and directors' report.		-Under s. 142, the directors must place before the members at each AGM: financial statements and auditor's report.	comparative financial statements, auditor's report.	ment, auditor's report, and any further information required by the by-laws or letters patent.				ings may be set out in the by-laws. -Under s. 258, the directors shall place before an AGM: comparative financial statements, auditors report, and other required information.			
Requisition											
-Under s. 58, there are detailed provisions for requisitioning a meeting. Essentially, if at least 10% of the members requisition a meeting, the directors must convene a GM.	-Under s. 9(4)(c), provisions for calling special meetings must be laid out in the by-laws.	-Under s. 133(1), at least 5% of the members may requisition the directors to call a meeting.	-Under s. 137(1), the holders of not less than 5% of the corporation's shares may requisition the directors to call a meeting, for the purposes stated in the requisition.	-Under s. 295(1) not less than 1/10th of the members of a corporation entitled to vote at the meeting proposed to be held may request the directors to call a general meeting for any purpose consistent with affairs of corporation and not inconsistent with the Act.	-Under s. 102, shareholders who hold 1/10th part in value of the company's voting stock may any time by written requisition and notice call a special meeting of the company.	-No equivalent.	-Under 13(2), the by-laws shall contain provisions in respect of matters laid out in Schedule B. This provision is in Schedule B.	-Under s. 241(1), the owners of not less than 5% of issued shares who carry the right to vote, may requisition the directors to have a meeting of members, for the purposes stated in the requisition.	-No equivalent.	-Under s. 5(c), the mode and time of calling special meetings will be set out in the by-laws. In the NWT sample by-laws, s. 5(c) sets out that 10 members can call a special meeting by presenting a signed request to the President.	-No equivalent.
Financial Statements											
-Under s. 65(4), the financial statements must consist of: statements of income and expenditure, surplus, source and application of funds for each period, and a balance sheet as of the end of each period.	-Under s. 25, the financial statement must contain income, disbursements, assets and liabilities, audited and signed by the auditor.	-Under s. 142 (1) directors must place before members at every annual meeting: (a) prescribed financial statements; (b) report of auditor, if any; (b.1) report of person conducting review of finan-	-No equivalent.	-Under s. 97(1), the comparative financial statements must include: statements of profit and loss, surplus, and source and application of funds for each period, and a balance sheet at the end of each period.	-No equivalent.	-No equivalent.	-Under s. 19, the financial statement is in the form of: a balance sheet showing general particulars of its liabilities and assets and a statement of its income and expenditure in the preceding year.	-No equivalent.	-No equivalent.	-Under s. 19, the financial statements must contain: the assets and liabilities of the society in the form of a balance sheet, the receipts and disbursements of the society since the date of incorporation	-Under s. 117(1) every corporation must cause to be kept proper accounting records

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		cial statements, if any, and (c) any further information respecting financial position of corporation and results of its operations required by articles, by-laws, or unanimous member agreement								or the previous financial statement, and any further information that the by-laws may require.	
Quorum											
-Under s. 61, the quorum for the transaction of business at a GM is 3.	-Under s. 9(4)(d), these provisions must be laid out in the by-laws.	-Under s. 129, a quorum is the amount of members entitled to cast a majority of votes.	-Under s. 275(i), these provisions shall be in the by-laws.	-Under s. 129(1)(i), these provisions may be in the by-laws.	-Under s. 154(3), if a company has more than 125 members, a quorum is 25 members. When a company has less than 125 members, a quorum is either 14 members or 1/5th of the members— whichever is larger.	-Under s. 90(2)(d), these provisions must be set forth in the by-laws.	-Under 13(2), the by-laws shall contain provisions in respect of matters laid out in Schedule B. This provision is in Schedule B.	-Under s. 428(i), these provisions may be set out in the by-laws.	-Under s. 7(2), the by-laws must contain provisions about this.	-Under s. 5(c), these provisions must be set out in the by-laws.	-Under s. 155(2)(b), these provisions must be set out in the by-laws.
Notice											
-Under s.60, there must be at least 14 days written notice of a GM to members, which may be waived or reduced for a particular meeting by unanimous consent in writing.	-No equivalent.	-Under s. 125(1), notice must be sent to each member, director, and the auditor, between 50 and 15 days before the meeting. -Under s. 125(3), if a corporation has more than 250 members, notice may be given by a publication.	-Under s. 275(i), these provisions will be in the by-laws.	-Under s. 129(1)(i), these provisions may be in the by-laws. -Under s. 133(2), if the objects of a corporation are exclusively charitable, notice of any meeting of members may be given by publication at least once a	-Under s. 103(a), notice of the time and place of the AGM must be given at least 14 days prior to the meeting, by mail or published in a newspaper local to where the head office is located.	-No equivalent.	-No equivalent.	-Under s. 428(i), these provisions may be set out in the by-laws.	-No equivalent.	-No equivalent.	-Under s. 155(2)(b) corporation to have by-laws respecting the mode of holding meetings

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				week for 2 consecutive weeks next preceding meeting in a newspaper circulated in the municipality where the majority of members reside								
Special Resolutions												
-Under s. 66, a society must file special resolutions with the Registrar.	-Under s. 28, a society must file special resolutions with the Registrar.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 21, every society shall file with the Registrar a copy of every special resolution, within 14 days after the resolution is passed.	-No equivalent.	-No equivalent.	-Under s. 20, every society shall file with the Registrar, in duplicate, every extraordinary resolution passed.	-No equivalent.	
Filing Annual Report												
-Under s. 68, within 30 days after each AGM, a society must file an annual report with the Registrar.	-Under s. 26, every year within the month following the “anniversary month” of when the society was first incorporated, a society must make a return to the Registrar.	-Under s. 283(f), these provisions are to be laid out in the regulations.	-Under s. 121, every body corporate shall send to the Director an annual return. It must be signed by a director, officer, or agent of the corporation, certifying it to be correct.	-No equivalent.	-Under s. 126(1), every year within the month following the anniversary month, a company shall deliver to the Director a statement, signed by a director or officer, along with a fee.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 16, a society shall file any reports required by and in the time and manner prescribed by the regulations.	-No equivalent.	-No equivalent.
Arbitration												
-No equivalent.	-Under s. 22, the by-laws may provide for arbitration under the <i>Arbitration Act</i> , for disputes arising out of the affairs of the society. An arbitration decision is binding.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-Under s. 7(2), the by-laws shall contain provisions about the arbitration and mediation of disputes.	-Under s. 7, the by-laws of a society may provide that any dispute arising out of the affairs of the society between any members of the society or members and	-No equivalent.

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										an aggrieved persons, shall be decided by arbitration under the <i>Arbitration Act</i> . Such a decision is binding and may be enforced in court. Unless the by-laws provide otherwise, there is no appeal of such a decision.	
Classes of Membership											
-No equivalent.	-No equivalent.	-Under s. 6(1)(c), the articles of incorporation must set out the classes of membership interest.	-Under s. 271(2), the by-laws may provide for more than one class of membership.	-Under s. 120, the letters patent or by-laws may provide for more than one class of membership.	-Under s. 13.1(2), the letters patent or by-laws may provide for more than one class of membership.	-No equivalent.	-No equivalent.	-Under s. 424(2), the articles or by-laws may provide for more than one class of membership.	-Under s. 22(1)(d), there may be different classes of members.	-No equivalent.	-No equivalent.
Termination*											
Cancellation											
Non-Voluntary: -Under s. 256, the Lieutenant Governor in Council may cancel the incorporation of a society, direct that it be struck off the register, and declare it to be dissolved. Ss. 257(1)-(5) provides causes for when the Registrar may strike off a society.	Non-Voluntary: -Under s. 33, upon sufficient cause, the Registrar may issue to the Lieutenant Governor in Council a certificate declaring that the incorporation of a society should be revoked and cancelled. Under s. 33(3), the Lieutenant Governor may	Non-Voluntary: -Under s. 196, the Director can dissolve a corporation by issuing a certificate of dissolution, if the corporation has ceased to commence its activities within 3 years of incorporation or 3 consecutive years. The Director must give	Voluntary: -Under s. 203(1), a corporation that has not issued shares may be dissolved at any time by resolution of all the directors. -S. 203(2) and (3) discusses dissolution if there is no property or there is property, respectively.	Non-Voluntary: -Under s. 317, the Lieutenant Governor in Council may, if sufficient cause is shown, cancel the letters patent of a corporation and declare its corporate existence to be terminated.	Non-Voluntary: -Under s. 35(1), the Director may forfeit the charter if a company has not operated for 3 consecutive years, or is in default in sending any required document or fee to the Director. -Under ss. 35(3) and (4), 60 days after published notice, the Di-	Non-Voluntary: -Under s. 72(1), the Director may forfeit the charter if a company has not commenced business for 3 consecutive years, or is in default for a period of 1 year in sending to the Director any required fee or document. -Under s. 72(2),	Non Voluntary: -S. 25 applies provisions of the Companies Act to remove societies from the Register who have failed to file documents for 2 consecutive years, or who are 2 years or more behind in the payment of fees. Voluntary:	Non-Voluntary: -Under s. 341, where a corporation has not carried on its business for 3 consecutive years, fails to send a required document or fee to the Registrar, or is in default for 1 year in sending a required fee or documents, the Registrar may dissolve the corporation by issu-	Non-Voluntary: -Under s. 19(1), the Registrar may cancel the incorporation of the society and declare the society to be dissolved, if the Registrar believes that a society is conducting itself in a manner contrary to the Act. -Under s. 20, if a society has	Non-Voluntary: -Under s. 27, the Registrar may dissolve a society, after 90 days notice has been given. S. 27(a)-(e) lists exhaustively causes for when the Registrar may dissolve a society. -Under s. 27(3), unless cause to the contrary can be shown, the	Voluntary: -Under s. 32(1), the charter of a company may be surrendered if the company proves to the satisfaction of the Minister that the company has no assets or debts, liabilities, or other obligations, and the company has given notice by publication.

* Section 71 of the *Society Act* incorporates by reference of Part 9 of the (repealed) *Company Act*, R.S.B.C. 1996, c. 62. As a consequence, references in the “BC” column in this part (“termination”) of the comparative chart are references to the provisions found in Part 9 of the *Company Act*, unless otherwise noted.

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<p>Voluntary: -Under s. 258, a society may request the Registrar to strike if off the register by filing ordinary resolution and a copy of the resolution and an affidavit of 2 or more directors proving the disposition of society's assets and that it has no debts or liabilities.</p> <p>Liability: -Under s. 260, the liabilities of every director, officer, liquidator, and member of a society that is struck off the register continues and may be enforced as if the society had not been struck off the register.</p>	<p>then revoke and cancel the incorporation of the society to be dissolved.</p> <p>Voluntary: -Under s. 34, a society may surrender its certificate of incorporation by special resolution. If there are no debts or liabilities, and sufficient notice was given, the Registrar may accept the certificate, and fix a date for which the society will be dissolved.</p>	<p>notice and publish the intention to dissolve. -Ss. 197 and 198(1) describe grounds for dissolution.</p> <p>Voluntary: -S. 192 provides for dissolution details for different types of corporations (with no members, or no property). However, dissolution is done in essentially the same way for these different corporations—through passing a special resolution.</p>	<p>-Under s. 203(4), articles of dissolution shall be sent to the Director, who may issue a certificate of Dissolution, under s. 203(5). Under s. 203(6), the corporation ceases to exist on the date shown on the certificate.</p>		<p>rector may dissolve the company. Under s. 35(5), unless cause to the contrary has been shown, the Director may issue a certificate of dissolution.</p> <p>Voluntary: -Under s. 35.2(1), in order to surrender the charter, the company must enact a by-law approved of by at least 2/3 of its members. The company must have parted with its property and assets, and have no debts or liabilities. Under s. 35.2(2), the Director may then accept a surrender of the charter and issue a certificate of dissolution.</p>	<p>the Director must publish notice of intention to dissolve. Under s. 72(3), unless cause to the contrary is shown the Director may, on the expiration of 90 days after publication of the notice, issue a certificate of dissolution.</p> <p>Voluntary: -Under s. 74(1), in order to surrender the charter, the company must have no assets, debts, liabilities or obligations, and must have given notice by publication. -Under s. 74(2), the Director may accept a surrender of the charter and direct its cancellation and fix a date upon and from which the company is to be dissolved.</p>	<p>-S. 26 allows a society to dissolve, provided that sufficient notice is given, and there are no outstanding debts or liabilities.</p>	<p>ing a certificate of dissolution.</p> <p>Voluntary: -Under s. 332, a corporation that has not issued shares may be dissolved by resolution of the directors. -Under Ss. 333 and 334, corporations may resolve to be dissolved by special resolution, upon the distribution of property and discharge of liabilities. -Under s. 335(1), articles of dissolution shall then be sent to the Registrar. Under s. 335(2), upon receipt of articles of dissolution, the Registrar shall issue a certificate of dissolution.</p>	<p>failed to make a required filing, and ignores the 120 days of notice given to them by the Registrar, the Registrar may order the winding up and dissolution of the society.</p> <p>Voluntary: -Under s. 18, a society may surrender its certificate of incorporation by special resolution by giving notice to its members and creditors. If the Registrar is satisfied that no debts or liabilities of the society are outstanding, Registrar may dissolve the society.</p>	<p>Registrar may issue a Certificate of dissolution and publish notice.</p> <p>Voluntary: -Under s. 26, a society may be dissolved by extraordinary resolution. If there are no outstanding debts or liabilities, the Registrar may approve the resolution. Upon approval, the Registrar must issue a certificate of dissolution, and publish notice.</p>	<p>-Under s. 32(2), where an application to surrender a charter is made by a company inoperative for 3 or more years, the Minister shall publish notice of such application. If no objection is received within one year after that publication, the Minister may accept the application for the surrender of the charter.</p>
Restoration											
<p>-Under ss. 262(1) and (2), if a company has been dissolved, and the court is satisfied that it is not more than 10</p>	<p>-No equivalent.</p>	<p>-Under s. 191, if a corporation has been dissolved pursuant to this Act or the previous Societies Act, any interested per-</p>	<p>-Under s. 200, any interested person may apply to the Director to have the corporation revived. Under s. 201, any inter-</p>	<p>-Under s. 317(10), where a corporation has been dissolved for cause, the Lieutenant Governor, on the ap-</p>	<p>-Under s. 35.1(1), the Director may upon application of any interested party, and upon good cause being shown, re-</p>	<p>-Under s. 73(1), where a company is dissolved under s. 72, any interested person may apply in the prescribed</p>	<p>-No equivalent.</p>	<p>-Under s. 331(1), an interested person may apply to the Registrar to have the corporation revived. Under s. 331(2), articles</p>	<p>-No equivalent.</p>	<p>-Under s. 28.4, any interested person may apply to the Court for an order reviving a society. This process involves a</p>	<p>-No equivalent.</p>

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years after the date of the dissolution, on application by the liquidator, a member, a creditor of the company, or an interested person, the court may restore the company to the register. If restored, the company is deemed to have continued as if it had not been dissolved. -S. 252(4) lists cases when a company cannot be restored to the Register, including if documents are not filed properly, or proper notice is not given.		son may apply to the Director to have the society revived, by sending articles of revival to the Director. The revival occurs upon the issuance of a certificate of revival by the Director.	ested person can apply for revival through the court. -Under s. 202, for either process, the Director may issue a Certificate of Revival.	plication of any interested person, may in his or her discretion by order, revive the corporation.	vive any charter forfeited under s. 35. Under s. 35.1(2), the L-G in Council may, in writing, direct the Director to revive the company whose charter has been forfeited. Under s. 35.1(3), the Director shall issue a certificate of revival. Under s. 35.1(4), the certificate of revival indicates that the corporation has all the rights as if it had not been dissolved.	form to the Director to have the company revived. Under s. 73(2), the Director may issue a certificate of revival. Under s. 73(3), a company is revived on the date shown in the certificate of revival and thereafter the company has all the rights as if it had not been dissolved. -Under s. 73(4), notice of the revival of a company under this section shall be published.		of revival shall be sent to the Registrar, and under s. 331(3), upon receipt of articles of revival, the Registrar shall issue a certificate of revival. Under s. 331(4), this certificate indicates that the corporation has the rights and is liable for the obligations that it would have had if it had not been dissolved.		court order, which may be sent to the Registrar, who shall restore the society to the register and publish. A society is revived on the making of an order under this section, and is deemed to have continued in existence as if it had not been dissolved.	
Disposal of assets											
Society with a Charitable Purpose (relief of poverty, advancement of education or religion, or any other purpose beneficial to the community): -Under s. 73(1) (of the <i>Society Act</i>), on the winding up and dissolution, the assets must not be distributed	-No equivalent.	-S. 209 details how the liquidator should distribute remaining property. In summary, most property should be transferred in accordance with the articles. Membership: However, under s. 209(4), if the articles of do not provide: the liquidator shall	-Under s. 277(1), the articles of incorporation may provide that upon dissolution, the remaining property may be distributed among members or to one designated organization or more. Under s. 277(2), where the articles do not provide for a distribution,	-Under s. 254(1), upon a winding up, liquidator shall apply property of corporation in satisfaction of all liabilities <i>pari passu</i> and shall distribute remaining property rateably among members according to their rights and interests in corporation.	-No equivalent.	-Under s. 75, any real or personal property of a company that has not been disposed of at the time of the forfeiture/surrender of its charter or the dissolution of the company, is forfeited to the crown.	-No equivalent.	-Under s. 430, the articles of incorporation of a corporation shall provide that, upon dissolution, after payment of all its debts and liabilities, the remaining property shall be distributed to an organization in the province, which is charitable or beneficial to the community.	-No equivalent.	-Under s. 28.1(4), the Court shall make an order permitting the liquidator to distribute the remaining property of the society to the members or to other person entitled by law to share in the distribution, according to their respective	-No equivalent.

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among the members. Unless the constitution, by-laws, or a resolution of the members provides for the payment, transfer, and delivery of the assets remaining, after all debts have been paid the assets remaining must be transferred to the Minister of Finance. Not Charitable Purpose: -Under s. 73(2) (of the <i>Society Act</i>), on the winding up and dissolution, unless the constitution, by-laws, or resolution of the members provides otherwise, after all debts have been paid, the assets remaining must be paid, transferred or delivered to the Minister of Finance.		divide any remaining property of the corporation into equal shares according to the number of membership interests in the corporation, and distribute the shares. Charitable: -Under s. 209(6), if the articles do not provide for the transfer of the property of the corporation on dissolution, the liquidator shall transfer any remaining prop of the corporation to a corporation carrying on the same or similar activities, a registered charity, a municipality, or the Government of Canada or of any province.	the corporation shall, by special resolution, after payment of all debts and liabilities, distribute or dispose of the remaining property to any organization in Canada which is charitable or beneficial to the community.							rights.	

General											
Inspection and copy of documents											
-Under s. 95 (3) if a person requests the society to provide a copy of a finan-	-No equivalent (but s. 26(2) requires a society to file its audited financial	-No equivalent (but s. 147 (1) requires a corporation to send a copy of its fi-	-No equivalent (but s. 372(2) requires a corporation to send a copy of its fi-	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent (but s. 19 requires a society to file a balance sheet with the	-No equivalent.	-No equivalent (but s. 24 provides for the making of regulations with re-	-No equivalent (but s. 18(1) requires a society to file a copy of its financial	-No equivalent.

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cial statement and pays fee required by society (which may be no higher than prescribed amount), then society must promptly provide person with copy of financial statement requested.	statements with the Registrar each year).	nancial statements to the Director and s. 266 permits a person who has paid the required fee to examine and obtain copies of documents sent to the Director).	nancial statements to the Director)				Registrar, detailing the general particulars of its liabilities and assets, and a statement of its income and expenditure in the preceding year audited and signed by auditor, or, if there is no auditor, signed by 2 directors)		spect to filing financial statements with the Registrar).	statement with the Registrar).	
Remedies on denial of copies											
-Under s. 95.1 (1) a person claiming to be entitled to receive a copy of a financial statement may apply in writing to Registrar if society does not provide person with copy. S. 95.1 (2): on application under subs. (1), Registrar may order society to provide Registrar with (a) certified copy of financial statement or (b) affidavit of director or officer setting out why person is not entitled to copy. S. 95.1 (5): if society provides Registrar with certified copy, Registrar must	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.	-No equivalent.

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<p>furnish it to applicant.</p> <p>S. 95.1 (6): if society provides Registrar with affidavit, Registrar must furnish it to applicant.</p> <p>S. 95.1 (7): on notice to society, applicant may apply to court if (a) applicant is furnished affidavit or (b) society fails to comply with Registrar's order.</p> <p>S. 95.1 (8): court may make an order it considers appropriate including:</p> <p>(a) order that certified copy be provided to application within specified time; (b) order that society change location of address of society; (c) order that society pay damages to applicant; (d) order that society pay costs to applicant.</p>											