

COMPARATIVE CHART NO. 2 (2006-09-05)

COMPARING THE *SOCIETY ACT* TO SELECTED MODELS FOR REFORM

This chart compares selected provisions from the *Society Act* with their equivalents in several models for reform. These models have been chosen from leading examples found in legislation that is currently in force, in a bill before the last Parliament, and in reports of law reform bodies. The models for reform are:

Abbreviation	Act, Bill, or Report
BC =	<i>Business Corporations Act</i> , S.B.C. 2002, c. 57
CA =	Bill C-21, <i>Canada Not-for-profit Corporations Act</i> , 1st Sess., 38th Parl., 2004 (1st reading 15 November 2004; died on the order paper when Parliament was dissolved on 29 November 2005)
SK =	<i>The Non-profit Corporations Act, 1995</i> , S.S. 1995, c. N-4.2
US =	Revised Model Nonprofit Corporation Act (1987) (developed and adopted by Subcommittee on the Model Nonprofit Corporation Law, of the Business Law Section of the American Bar Association—in force, in whole or in part, in Arkansas, Indiana, Mississippi, Montana, North Carolina, South Carolina, Tennessee, Washington, and Wyoming)
AB =	Draft <i>Incorporated Associations Act</i> , being Part IV of Alberta Law Reform Institute, <i>Proposals for a New Alberta Incorporated Associations Act</i> (ALRI Rep. No. 49) (Edmonton: The Institute, 1987), which formed the basis of Bill 54, <i>Volunteer Incorporations Act</i> , 2d Sess., 21st Leg., Alberta, 1987 (1st reading 15 June 1987; died on the order paper when the second session of the 21st Legislature was prorogued on 16 March 1988)

<i>Society Act</i>	BC	CA	SK	US	AB
INCORPORATION					
Purposes					
<p>s. 2: society may be incorporated for “any lawful purpose or purposes”; non-exhaustive list follows; 5 specific purposes not allowed—cannot be incorporated for “the purpose of carrying on a business, trade, industry, or profession for profit or gain”</p> <p>s. 3 (2): if purposes do not appear to be authorized by Act, then Registrar may require them to be altered</p>	no equivalent	no equivalent (but s. 2 (1) defines “soliciting corporation” to be a corporation that has, in current year or within any preceding period that is prescribed, (a) requested donations or gifts of property from the public, (b) received a grant from federal government or a provincial or municipal government, or (c) accepted money or other property from corporation or other entity that made a request referred to in para. (a) or received assistance referred to in para. (b)	<p>s. 6 (1) (f): corporation must be a membership corporation or a charitable corporation</p> <p>s. 2 (9): when a corporation is deemed to be a charitable corporation: (a) carries on activities not primarily for benefit of members; (b) solicits or solicited donations; (c) receives or received grant from government in excess of 10 % of total income for fiscal year; (d) is registered charity under <i>Income Tax Act</i> (Canada)</p>	§ 2.02 (a) (2): corporation must be a public benefit corporation, mutual benefit corporation, or religious corporation	s. 4 (b): purpose or purposes to be set out in articles of incorporation
Procedure					
<p>s. 3: 5 or more persons may form a society by filing with Registrar: (1) constitution; (2) bylaws; (3) list of directors; (4) notice of address; (5) fee</p>	<p>s. 10 (1): one or more persons may form a company by (a) entering into an incorporation agreement; (b) filing an incorporation application with Registrar</p> <p>s. 10 (3): incorporation agreement is in the form prescribed by Registrar; contains the notice of articles</p> <p>s. 15: “completing party”</p>	<p>s. 6 (1): one or more individuals or bodies corporate may incorporate a corporation by signing articles of incorporation</p> <p>s. 6 (2): individuals must not be (a) less than 18 years old; (b) found incapable by a court; (c) bankrupt</p> <p>s. 8: articles, notice of registered office, and notice of directors must be</p>	<p>s. 5 (1): one or more persons may incorporate a corporation by signing articles of incorporation and delivering them to Director</p> <p>s. 5 (2): none of the following individuals can incorporate a corporation: (a) less than 18 years old; (b) found to be of unsound mind by a court; (c) a bankrupt</p>	§ 2.01: one or more persons may act as incorporator by delivering articles of incorporation to the Secretary of State for filing	<p>s. 2: one or more persons may incorporate an incorporated association</p> <p>s. 3 (1): the incorporator must send to Registrar: (a) articles of incorporation; (b) prescribed documents relating to the name of the incorporated association; (c) notice of registered office or notice of designated post office box and sepa-</p>

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	(<i>i.e.</i> , person who submits that application) must (a) before application is submitted to Registrar (i) examine articles and incorporation agreement to ensure they have been endorsed, (ii) designate as incorporators all persons who have endorsed articles and incorporation agreement, and no one else, and (iii) complete completing party statement, and (b) after company is incorporated, deliver to delivery address of company's records office, or mail by registered mail to mailing address, originally signed articles and incorporation agreement examined by completing party	delivered to Director			rate records office; (d) notice of directors; (e) fees
Incorporation document					
constitution (formerly Schedule A forms 1, 2, or 3)—contains name of society, bylaws, and is signed by 5 incorporators	s. 11: notice of articles—it must (a) be in the form established by Registrar, (b) set out the name of the company, (c) set out names and addresses of directors, (d) identify the registered office, (e) identify the records office, (f) set out any translation of the company's name in use in Canada, (g) describe the authorized share structure, (h)	s. 7: articles of incorporation, in the form set by Director, setting out (a) name of the corporation, (b) province where registered office is situated, (c) classes or groups of members that the corporation is authorized to establish, and any voting rights attached to them, (d) number of directors, or the minimum and maximum numbers, (e)	s. 6: articles of incorporation, in the prescribed form, setting out (a) name of the corporation (b) [repealed], (c) classes of membership interest, and their rights, privileges, restrictions, and conditions, (d) whether or not there is a right to transfer a membership interest, and any conditions attached to this right, (e) number of di-	§ 2.02 (a): articles of incorporation, <i>must</i> set forth (1) corporate name, (2) whether the corporation is a public benefit corporation, mutual benefit corporation, or religious corporation, (3) street address of initial registered office and name of initial registered agent at that office, (4) name and address of each incorporator, (5)	s. 4: articles of incorporation—must set out at least (a) name of incorporated association, (b) purpose or purposes, (c) any restriction on activities, and (d) a statement either (i) that there will be one class of member or (ii) there will be more than one class of member, in which case the designation, characteristics, special rights and re-

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	set out special rights and restrictions, if any, for each class or series of share	restrictions on activities, if any, (f) statement of mission, (g) statement concerning distribution of assets on dissolution	rectors, or the minimum and maximum numbers, (f) whether the corporation is a membership corporation or a charitable corporation, (g) restrictions on activities, if any, (h) distribution of property on dissolution	whether or not the corporation will have members, (6) distribution of assets on dissolution § 2.02 (b): articles of incorporation, <i>may</i> set forth (1) purpose or purposes for which the corporation was organized, (2) names and addresses of initial directors, (3) provisions regarding (i) managing and regulating affairs, (ii) defining, limiting, and regulating the powers of the corporation, its directors, or its members, and (iii) characteristics, qualifications, rights, limitations, and obligations attaching to each or any class of members, or (4) any provision required or permitted in the bylaws	restrictions, and maximum number of each class must be set out s. 5: articles of incorporation must contain (a) a statement that no income or property of the incorporated association will be distributed to a member, director, or officer, except on or after liquidation; or (b) a statement that no income or property of the incorporated association will be distributed to a member, director, or officer either during its existence or after its liquidation s. 6: the articles may contain certain specific permitted exceptions to the statements contained in s. 5
Effect of incorporation/ powers/ capacity					
s. 4: from date of issuance of certificate of incorporation, society is a corporation: <ul style="list-style-type: none"> with the name contained in the certificate; with the right to sue, be sued, and contract in that name; having perpetual succession; with the right to a 	s. 17: on and after incorporation, shareholders are a company with the name set out in the notice of articles, capable of exercising the powers of an incorporated company with the powers and with the liability on the part of the shareholders provided for in the Act s. 30: company has the	s. 10: corporation comes into existence on issuance of certificate s. 16 (1): corporation has the capacity and, subject to the Act, the rights, powers, and privileges of a natural person s. 17: not necessary to pass a bylaw to confer a particular power on corporation or directors	s. 9: corporation comes into existence on the date shown on certificate s. 15 (1): corporation has the capacity and, subject to the Act, the rights, powers, and privileges of a natural person s. 16: not necessary to pass a bylaw to confer a particular power on corporation or directors	§ 2.05 (a): corporate existence begins on filing of articles of incorporation, unless a later date is selected § 3.02: unless articles provide otherwise, corporation has perpetual duration and succession in corporate name and has the same powers as an individual to do all things necessary or con-	s. 15 (1): incorporated association comes into existence on the date shown in certificate s. 16 (1): incorporated association has the capacity and, subject to the Act, the rights, powers, and privileges of a natural person s. 16 (3): incorporated association forbidden to act except for its stated

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seal; <ul style="list-style-type: none"> with the powers and capacity of a natural person of full capacity as may be required to pursue its purposes 	capacity and the rights, powers, and privileges of an individual of full capacity			venient to carry out its affairs § 3.04: abrogates the doctrine of <i>ultra vires</i> in most circumstances— but preserves it for proceedings against the corporation when a third party has not acquired rights, and for proceedings against an incumbent or former director, officer, employee, or agent	purposes s. 16 (4): no act of incorporated association is invalid by reason only that it is contrary to Act or articles
Name					
s. 3 (6): incorporates by reference ss. 21–29 of <i>Business Corporations Act</i>	s. 23: company must have “limited,” “incorporated,” or “corporation,” or a French equivalent or abbreviation after its name s. 24: restrictions on use of names s. 27: name must be displayed (a) in a conspicuous position at each place in British Columbia where it carries on business, (b) on notices and official publications in British Columbia, (c) on contracts, etc., in British Columbia, (d) on bills of exchange, promissory notes, cheques, and orders for money used in British Columbia s. 28: Registrar may order change of name	s. 11 (3): corporation must set out name in legible characters on all contracts, invoices, negotiable instruments, and orders for goods or services s. 12: Director may reserve a name, on request, for a prescribed period s. 13: prohibited names	s. 10: corporation must include “corporation,” “incorporated,” or abbreviations in name s. 10 (5): corporation must set out name in legible characters on all contracts, invoices, negotiable instruments, and orders for goods or services s. 11: Director may reserve name for 90 days s. 12: restrictions on names	§ 4.01 (a): corporate name must not contain language stating or implying that it is organized for a purpose other than those permitted under Act and articles § 4.02 (a): person may reserve the use of a corporate name § 4.03: foreign corporation may register name	s. 12 (1): name must end in “Incorporated Association” or “I.A.” s. 12 (4): name of incorporated association must not include “limited,” “corporation,” or “incorporated,” or their abbreviations s. 14: Registrar may revoke name of incorporated association that is directed to change name and fails to do so

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Liability of members					
s. 5: member not liable, in individual capacity, for debt or liability of society	s. 87 (1): no shareholder personally liable for debts, obligations, defaults, or acts of company	s. 37 (1): members not, in that capacity, liable for any liability of corporation	s. 32: no member liable for any liability, debt, or act of corporation	§ 6.12: member not, as such, personally liable for debts, acts, liabilities, or obligations of corporation	s. 17: members not, as members, liable for liability, act, or default of incorporated association
Bylaws					
s. 6: society must have bylaws that address (a) admission of members, their rights and obligations, and when they cease to be in good standing, (b) conditions under which membership ceases and expulsion, (c) procedure for calling general meetings, (d) rights of voting at general meetings and proxy voting (if allowed), (e) appointment and removal of directors, and their duties, powers, and remuneration, (f) exercise of borrowing powers, (g) preparation and custody of minutes of meetings	s. 12: company must have articles that set rules for its conduct	s. 153: unless articles, bylaws, or a unanimous member agreement state otherwise, directors may by resolution make bylaws that regulate the activities and affairs of the corporation	s. 90: unless articles, bylaws, or a unanimous member agreement state otherwise, directors may by resolution make bylaws that regulate the activities and affairs of the corporation	§ 2.06: incorporators or directors must adopt bylaws, containing any provision for regulating and managing the affairs of the corporation that is not inconsistent with the law or the articles	s. 37: bylaws regulate (a) the affairs of an incorporated association and (b) the manner in which its activities are carried on, subject to the Act and the articles s. 39: initial bylaws signed by the incorporators
No share capital					
s. 8: a society must not have capital divided into shares	no equivalent	no equivalent (but Act clearly only applies to corporations without share capital—the long title of the Act makes this clear—but no specific section contains a prohibition like the one in the <i>Society Act</i>)	no equivalent (but s. 2 (1) “ corporation ”: defines “corporation” to mean “a body corporate, without share capital . . .”)	no equivalent	no equivalent

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Interest not transferable					
s. 9: interest of a member not transferable, except as provided in by-laws	s. 113: share is transferable as provided in articles	no equivalent	s. 6 (d): articles may contain a provision granting the right to transfer a membership interest	§ 6.11 (a): mutual benefit corporation—right to transfer membership may be provided for in articles or bylaws § 6.11 (b): public benefit or religious corporation—no right to transfer membership	s. 35: interest in membership not transferable unless (a) articles otherwise provide or (b) the incorporated association has a capital stock divided into shares
Address for service, records, and documents					
s. 10: society must have address for service in British Columbia; must file change of address with Registrar s. 11 (1): directors must ensure that all society documents are kept at society's address s. 12: document may be served on society (a) by leaving at or mailing to address or (b) by personally serving director, officer, receiver manager, or liquidator	s. 34: company must have a registered office and a records office in British Columbia s. 35 (1): may change location of registered office or records office by filing form with Registrar s. 39: procedure for agent to transfer registered office s. 40: procedure for agent to eliminate registered office s. 41: procedure for agent to transfer records office s. 42: list of records a company must keep at records office s. 9: records may be served (a) by mailing to mailing address or delivering to delivery address of registered office, (b) if the registered office has been eliminated, as the court directs, or (c) in	s. 20: corporation must have registered office and must file notice of registered office with Director s. 21: corporation must maintain corporate records at registered office or at any other place in Canada designated by directors s. 271: notice or other document may be served on corporation by sending it to registered office by registered mail, and it is deemed to be received in the ordinary course of the mail	s. 19: corporation must at all times have registered office in Saskatchewan, and must send notice of it to Director s. 20: corporation must maintain corporate records at registered office or at any other place in Saskatchewan designated by directors	§ 5.01: corporation must continuously maintain in state (1) a registered office with the same address as registered agent and (2) a registered agent § 5.02: corporation can change registered office or registered agent by filing statement of change with Secretary of State § 16.01: corporation must keep records at its principal office § 5.04: corporation's registered agent is its agent for service	s. 26: incorporated association must have registered office in Alberta that is readily identifiable from last filing with Registrar, and may have a post office box for service by mail and a records office s. 26: if the incorporated association does not have a post office box for service or a records office, then the registered office fulfills these roles s. 27: incorporated association must keep records at its records office

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	any case, by serving any director, senior officer, liquidator, or receiver manager				
Contracts					
s. 16: contracts on behalf of society must be made (a) in writing and under seal if a contract between natural persons must be under seal and in writing, (b) in writing and signed by a person acting under authority if a contract between natural persons must be made in writing and signed by the party to be charged, and (c) orally by a person acting under authority, if a contract between natural persons may be made orally	s. 193 (1): contract that, if made between individuals would be required to be in writing and under seal, may be made for company in writing and under seal s. 193 (2): contract that, if made between individuals would be required to be in writing and signed by parties to be charged, may be made for company in writing and signed by person acting under express or implied authority s. 193 (3): contract that, if made between individuals would be valid although made orally and not reduced to writing, may be made in like manner for company by person acting under express or implied authority	no equivalent	no equivalent	no equivalent	no equivalent
Amalgamation					
s. 17 (1): 2 or more societies may apply to Registrar to amalgamate by sending to Registrar special resolutions authorizing their directors (a) to	ss. 269–70: company may amalgamate with one or more other companies or one or more foreign companies by entering into amalgamation	s. 202: 2 or more corporations may amalgamate and continue as one corporation s. 203: amalgamating corporations to enter	s. 168 (1): 2 or more corporations may amalgamate and continue as one corporation s. 168 (2): if one of the corporations is a charita-	§ 11.01: one or more nonprofit corporations may merge into a business or nonprofit corporation, if the plan of merger is approved	s. 83 (1): 2 or more incorporated associations may amalgamate and continue as one incorporated association s. 84: each incorporated

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jointly sign constitution and bylaws and (b) comply with other requirements of s. 3 s. 17 (3): after issuance of certificate of incorporation for new society, the former societies are dissolved and all property and rights of those societies vest in the new society	agreement ss. 273–74: short form amalgamation procedures for subsidiaries and holding corporations s. 275: amalgamation agreement must be filed with Registrar s. 282: effect of amalgamation—detailed provisions	into amalgamation agreement s. 205: short-form amalgamation procedures for holding corporations and subsidiaries s. 206: after adoption and approval of amalgamation, articles of amalgamation are sent to Director s. 207: on the date shown in certificate of amalgamation, the amalgamating corporations and their continuance as one corporation becomes effective and a list of certain rights are preserved	ble corporation, then the amalgamated corporation is a charitable corporation s. 169: amalgamating corporations to enter into amalgamation agreement s. 171: short-form amalgamation procedures for holding corporations and subsidiaries s. 172: after adoption and approval of amalgamation, articles of amalgamation are sent to Director s. 173: on the date shown in certificate of amalgamation, the amalgamation of the amalgamating corporations and their continuance as one corporation becomes effective and a list of certain rights are preserved	§ 11.02: public benefit and religious corporations face certain limitations—they can merge with another public benefit or religious corporation—otherwise they require court approval, and must serve Attorney General in the court proceeding § 11.04: corporation must deliver articles of merger to Secretary of State § 11.05: when merger takes effect every corporate party to the merger merges into the surviving corporation and the separate existence of every corporate party except the surviving corporation ceases § 11.07: gift to constituent corporation in will or other instrument takes effect as gift to surviving corporation, unless will or other instrument expressly provides otherwise	association proposing to amalgamate must enter into an amalgamation agreement s. 86: after amalgamation agreement is adopted, articles of amalgamation must be sent to Registrar s. 87: as of the date on the certificate of amalgamation, the amalgamation of the amalgamating incorporated associations and their continuance as an amalgamated association is effective
Branch societies					
s. 18: society may establish and maintain branch societies, with powers conferred by society (but not exceeding society’s powers), if authorized by	no equivalent	no equivalent	no equivalent	no equivalent	s. 91 (1): incorporated association may establish branch s. 91 (2): branch not separate corporate entity s. 92: body corporate

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bylaws s. 18: society must send notice of establishment of branch to Registrar; unless Registrar consents in writing, branch must use society's name s. 19: branch may incorporate					may enter into co-operative arrangement with incorporated association
Pre-incorporation contracts					
no equivalent	s. 20: deemed warranty that company will come into existence and adopt contract—personal liability for breach of warranty—company, and not person, bound by contract after adoption	s. 15: person is bound—corporation may adopt it, and person ceases to be bound	no equivalent	§ 2.04: all persons purporting to act on behalf of corporation not yet incorporated are jointly and severally liable	no equivalent
CHANGES IN CONSTITUTION AND BYLAWS					
Changes in constitution					
s. 20 (1): society may, by special resolution (a) change its name or (b) add a new purpose that may be combined with existing purposes or restrict or abandon a purpose (but a charitable purpose must not be abandoned) s. 20 (2): the resolution does not take effect unless Registrar approves it	s. 257 (2): company may alter notice of articles by court order or by passing resolution required under Act or, if the Act does not specify, under articles (if neither Act nor articles specify, then a special resolution is required) s. 257 (4): company must file notice of alteration with Registrar	s. 195 (1): members may amend articles by special resolution s. 198: after amendment to articles has been adopted, articles of amendment must be delivered to Director	s. 161 (1): members may amend articles by special resolution s. 161 (2)–(6): charitable corporation may only amend articles in manner consistent with being a charitable corporation or by order of the court s. 164: after amendment to articles has been adopted, articles of amendment must be delivered to Director	§ 10.01: corporation authorized to amend its articles § 10.02 (a): directors may amend articles without member approval to (1) extend duration of corporation, (2) delete names and addresses of initial directors, (3) delete name and address of original registered agent, (4) change the corporate name in specified ways § 10.03 (a): other amendments to articles are to be approved by (1) majority of directors, if	s. 78 (1): incorporated association may amend its articles by special resolution s. 78 (4): soliciting incorporated association may not amend its articles to add, change, or remove (a) a purpose or (b) a restriction on its activities s. 80: after amendment to articles has been adopted, incorporated association must send articles of amendment to Registrar

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				the corporation is a public benefit or religious corporation, and the amendment does not relate to the directors and (2) members, by two-thirds of the votes cast or by a majority of the voting power, whichever is less § 10.03 (b): the members may require a higher percentage of votes cast for adoption § 10.05: corporation amending its articles must deliver articles of amendment to Secretary of State	
Additional provisions in constitution—alterable or unalterable					
s. 22: if a society's constitution contains provisions other than the statement of its name and purposes, the constitution must state whether the provision is alterable or unalterable	no equivalent	no equivalent	no equivalent	no equivalent	no equivalent
Change in bylaws					
s. 23 (1): society may change bylaws by special resolution s. 23 (1): special resolution changing bylaws is effective on the later of (a) the date on which it is filed with Registrar and (b) the date specified in the resolution	s. 259 (1): company may alter articles by court order or by passing resolution required under Act or, if the Act does not specify, under articles (if neither Act nor articles specify, then a special resolution is required) s. 259 (6): an alteration	s. 153 (1): unless articles, bylaws, or a unanimous member agreement provide otherwise, directors may, by resolution, make, amend, or repeal any bylaws s. 153 (2): directors must submit the bylaw, amendment, or repeal to	s. 90 (1): unless articles, bylaws, or a unanimous member agreement provide otherwise, directors may, by resolution, make, amend, or repeal any bylaws s. 90 (2): directors must submit the bylaw, amendment, or repeal to	§ 10.20: if the corporation has no members, its directors may adopt, by majority vote on notice, any amendments to the corporation's bylaws, subject to any third-party approval required by the articles § 10.21 (a): unless Act,	s. 40 (1): members may, by special resolution, adopt, repeal, and amend bylaws s. 40 (2): a bylaw, and the repeal or amendment of a bylaw, have no effect until a copy is sent to Registrar

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	of a company's articles that does not have the effect of altering its notice of articles takes effect (a) on the date and time that the resolution is received for deposit at the company's records office or (b) at a later date and time specified in the resolution	members at the next meeting of members, and the members may, by ordinary resolution, confirm, reject, or amend the bylaw, amendment, or repeal s. 153 (3): bylaw, amendment, or repeal is effective from the date of the directors' resolution s. 153 (6): a member who is entitled to vote at the annual meeting of members may propose to make, amend, or repeal a bylaw	members at the next meeting of members, and the members may, by ordinary resolution, confirm, reject, or amend the bylaw, amendment, or repeal s. 90 (3): bylaw, amendment, or repeal is effective from the date of the directors' resolution s. 90 (5): a member who is entitled to vote at the annual meeting of members may propose to make, amend, or repeal a bylaw	articles, bylaws, or members require a greater vote, an amendment to a corporation's bylaws must be adopted by (1) directors, if the corporation is a public benefit or religious corporation, and the amendment does not relate to the directors, (2) members by two-thirds of the votes cast or a majority of the voting power, whichever is less, and (3) any third party whose approval is required by the articles	
Continuation					
no equivalent	s. 302–07: foreign corporation may be continued into British Columbia on approval of Registrar s. 308: unless prohibited under s. 310, a company may apply to continue out of British Columbia on approval of Registrar and its shareholders by special resolution	s. 209: body corporate may apply to Director to be continued under this Act s. 211: corporation may apply for continuance out of Canada if it is authorized by its members by special resolution and if Director is satisfied that the proposed continuance will not adversely affect creditors or members	s. 174: body corporate may apply to Director to be continued under this Act s. 175: corporation may apply for continuance out of Saskatchewan if it is authorized by its members by special resolution and if Director is satisfied that the proposed continuance will not adversely affect creditors or members	no equivalent (but § 11.06 allows a merger with a foreign corporation)	s. 88: an extra-provincial nonprofit corporation may apply to Registrar to be continued into Alberta s. 89: incorporated association may apply for continuance out of Alberta if it is authorized by its members by special resolution and if Registrar is satisfied that the proposed continuance will not adversely affect creditors or members
DIRECTORS					
Directors—generally					
s. 24 (1): members may, in accordance with by-	no equivalent	s. 129 (3): members must, by ordinary resolu-	s. 93 (3): members must, by ordinary resolution at	§ 2.05 (a) (2): if no initial directors are named	s. 43: members must elect directors, by ordi-

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<p>laws, nominate, elect, or appoint directors</p> <p>s. 24 (4): society must have at least 3 directors</p> <p>s. 24 (5): at least one director must be ordinarily resident in British Columbia</p> <p>s. 24 (8): if a society has less than 3 members for more than 6 months, then each director is personally liable for debts of society incurred after the expiration of 6 months and for so long as there are fewer than 3 directors</p>	<p>s. 120: a company must have at least one director; a public company must have at least 3 no equivalent</p> <p>no equivalent</p>	<p>tion at each annual meeting at which election of directors is required, elect directors to hold office for a term not exceeding 3 years</p> <p>s. 126: a corporation must have one or more directors, but a soliciting corporation must have not fewer than 3 directors, at least 2 of whom are not officers or employees of the corporation or its subsidiaries</p> <p>no equivalent</p> <p>no equivalent</p>	<p>first meeting of members and at each subsequent meeting at which election of directors is required, elect directors to hold office for a term not exceeding 3 years</p> <p>s. 89: a corporation must have one or more directors, but a charitable corporation (or a corporation any of the issued securities of which are or were part of a distribution to the public) must have not fewer than 3 directors, at least 2 of whom are not officers or employees of the corporation or its subsidiaries</p> <p>s. 92 (4): at least 25% of the directors must be resident Canadians, but if a corporation has fewer than 4 directors, then at least one director must be a resident Canadian</p> <p>no equivalent</p>	<p>in articles, incorporator or incorporators must hold organizational meeting and elect directors</p> <p>§ 8.04 (a): if corporation has members, all directors (except initial directors) must be elected at first annual meeting of members, and at each annual meeting thereafter, unless articles or bylaws prescribe some other method</p> <p>§ 8.04 (b): if corporation does not have members, directors must be elected in the manner provided in articles or bylaws, and if articles and bylaws are silent, then the board elects directors</p> <p>§ 8.03 (a): corporation must have three or more directors</p> <p>no equivalent</p> <p>no equivalent</p>	<p>nary resolution, at the first meeting of members and at every annual meeting at which or at the end of which there is a vacancy</p> <p>s. 41: an incorporated association must have at least one director, but a soliciting incorporated association must have at least 3 directors</p> <p>no equivalent</p> <p>no equivalent</p>
Duties of directors					
<p>s. 25 (1): director must (a) act honestly and in good faith and in best interests of society and (b) exercise the care, diligence, and skill of a reasonably prudent person, in exercising the powers and performing the functions of a director</p>	<p>s. 142 (1): director or officer, when exercising powers or performing functions of director or officer, must (a) act honestly and in good faith with a view to the best interests of the company, (b) exercise the care, diligence, and skill that a</p>	<p>s. 149 (1): director and officer, in exercising powers and discharging duties, must (a) act honestly and in good faith with a view to the best interests of the corporation and (b) exercise the care, diligence, and skill that a reasonably prudent</p>	<p>s. 109 (1): director and officer, in exercising powers and discharging duties, must (a) act honestly and in good faith with a view to the best interests of the corporation and (b) exercise the care, diligence, and skill that a reasonably prudent</p>	<p>§§ 8.30 (a) & 8.42 (a): director, in performing duties as director, and officer, with discretionary authority, must discharge duties (1) in good faith, (2) with the care an ordinarily prudent person in a like position would exercise in the circum-</p>	<p>s. 49 (1): every director or officer, in exercising powers or discharging duties, must (a) act honestly and in good faith with a view to the best interests of the corporation and (b) exercise the care, diligence, and skill that a reasonably prudent</p>

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s. 25 (2): statutory duties are in addition to rules of law or equity	reasonably prudent individual would exercise in similar circumstances, (c) act in accordance with Act and regulations, and (d) subject to paragraphs (a) to (c), act in accordance with memorandum and articles s. 142 (2): statutory duties in addition to rules of any other enactment, or of law or equity	person would exercise in comparable circumstances s. 149 (2): every director and officer must comply with Act, regulations, articles, bylaws, and unanimous member agreement s. 149 (3): director must verify the lawfulness of the articles and the corporation's mission	person would exercise in comparable circumstances s. 109 (2): every director and officer must comply with Act, regulations, articles, bylaws, and unanimous member agreement	stances, and (3) in a manner the director or officer reasonably believes to be in the best interests of the corporation (and, for officers only, in the best interests of the members, if any)	person would exercise in comparable circumstances
No exception from statutory duties					
s. 26: nothing in a contract, the constitution, or the bylaws, or the circumstances of a director's appointment, relieves a director from (a) the duty to act in accordance with Act and regulations or (b) a liability that a rule of law would otherwise attach to the director in respect of negligence, default, breach of duty, or breach of trust of which the director may be guilty in relation to the society	s. 142 (3): no provision in a contract, the memorandum. or the articles relieves a director or officer from (a) the duty to act in accordance with Act and regulations or (b) liability that by virtue of any enactment or rule of law or equity would otherwise attach to that director or officer in respect of any negligence, default, breach of duty, or breach of trust of which the director or officer may be guilty in relation to the company	s. 149 (4): subject to unanimous member agreement that restricts the powers of directors, no provision in a contract, the articles, the bylaws, or a resolution relieves a director or an officer from the duty to act in accordance with Act or regulations or relieves them from liability for a breach of the Act or regulations	s. 109 (3): subject to unanimous member agreement that restricts the powers of directors, no provision in a contract, the articles, the bylaws, or a resolution relieves a director or an officer from the duty to act in accordance with Act or regulations or relieves them from liability for a contravention of the Act or regulations	no equivalent	s. 49 (3): no provision in a contract, the articles, the bylaws, or a resolution relieves a director or an officer from the duty to act in accordance with Act or regulations or relieves them from liability for a breach of the Act or regulations
Disclosure of interests					
s. 27: director who is directly or indirectly interested in a proposed contract or transaction with society must disclose nature and extent of inter-	s. 147: director or senior officer has disclosable interest in contract or transaction if (a) it is material to company, (b) company has entered	s. 142 (1): director or officer must disclose to corporation, in writing or by requesting it be recorded in directors' minutes or directors' com-	s. 107 (1): director or officer must disclose to corporation, in writing or by requesting it be recorded in directors' minutes, the nature and ex-	§ 8.31 (a): defines conflict of interest transaction as one in which a director has a direct or indirect interest; subs. (d) provides that a director	s. 48 (1): a director or officer who (a) is a party to a material contract or proposed material contract with the incorporated association or (b) is

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<p>est to each of the other directors</p> <p>s. 28: director must account to society for profits on such a contract or transaction unless (a) director discloses interest under s. 27, after this disclosure the contract or transaction approved by other directors, and director abstains from voting or (b) contract or transaction was fair and reasonable to society at the time it was entered into and after full disclosure, it is approved by special resolution</p> <p>s. 29: fact that director is directly or indirectly interested in contract or transaction does not make it void, but if the contract is not approved under s. 28, the court on application of the society or an interested person may (a) prohibit society from entering into proposed contract or transaction, (b) set aside contract or transaction, or (c) make any other order</p>	<p>into, or proposes to enter into, it, and (c) either director or senior officer has material interest in it or director or senior officer is a director or senior officer of a person with a material interest in it</p> <p>s. 148: director or senior officer liable to account to company for any profit accruing from contract or transaction in which director or senior officer has disclosable interest, unless: contract is approved by directors under s. 149; contract or transaction is approved by special resolution after nature and extent of disclosable interest is fully disclosed to shareholders; or contract was entered into before director or senior officer became director or senior officer, disclosable interest was disclosed to directors or shareholders, and director or senior officer does not participate in or vote on any decision or resolution touching on contract or transaction</p> <p>s. 150: court has power to order director or senior officer not liable</p> <p>s. 151: contract or trans-</p>	<p>mittee's minutes, the nature and extent of any interest in a, or in a proposed, material contract or transaction if director or officer (a) is a party, (b) is a director or officer of a party, or (c) has a material interest in a party</p> <p>s. 142 (7): members may examine any portion of directors' minutes containing disclosures of interest</p> <p>s. 142 (8): contract or transaction is not invalid, and interested director or officer not required to account to corporation or members for profit if (a) disclosure is made in accordance with section, (b) directors approved contract or transaction, and (c) contract or transaction was reasonable and fair to corporation when approved</p> <p>s. 142 (9): even if conditions in subs. (8) are not met, a director or officer, acting honestly and in good faith, is not accountable to corporation or members if (a) the contract or transaction is approved or confirmed by special resolution, (b) sufficient disclosure is</p>	<p>tent of an interest in a material contract or proposed material contract if the director or officer is (a) a party or (b) is a director or officer of, or has a material interest in, a party</p> <p>s. 107 (7): if director or officer discloses interest in accordance with section, and the contract is approved by the directors and members and it was reasonable and fair to corporation at the time it was approved, the contract is not void or voidable (a) by reason only of the relationship of the director or officer to the corporation or (b) by reason only that the director was included in the quorum</p> <p>s. 107 (8): where a director or officer fails to disclose in accordance with this section, the court, on application of the corporation or a member, may set aside the contract on terms it considers appropriate</p>	<p>has an indirect interest in a transaction if (1) the director has a material interest in, or is a general partner, of a party or (2) the director is a director, officer, or trustee of a party</p> <p>§ 8.31 (b): for public benefit or religious corporations, a conflict of interest transaction may be approved (1) in advance by a vote of directors or a committee of directors if the material facts of the director's interest and the transaction are disclosed to or known by directors or committee and the directors approving the transaction in good faith reasonably believe it is fair to the corporation or (2) at any time, by Attorney General or court, in an action in which the attorney general is joined</p> <p>§ 8.31 (c): for a mutual benefit corporation, a conflict of transaction may be approved if (1) the material facts were disclosed to or known by directors or committee and directors or committee authorized, approved, or ratified it or (2) the material facts were dis-</p>	<p>a director or officer of, or has a material interest in, a party, must disclose nature and extent of interest in writing to incorporated association or request that it be recorded in directors' minutes</p> <p>s. 48 (7): if material contract is made—(a) the contract is neither void nor voidable by reason only of the relationship between the parties or by reason that a party was present and counted in the quorum at a directors' meeting authorizing the material contract and (b) a director or officer (or former director or officer) is not liable to account for profit by reason only of holding office as a director or officer—if the director or officer disclosed interest in accordance with this section and the contract was approved by the directors or shareholders, and the contract was reasonable and fair to the incorporated association at the time it was approved</p>

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	<p>action not invalid merely due to director's or senior officer's interest, failure to disclose interest, or directors' or shareholders' failure to approve</p> <p>s. 152: except as provided above, director or senior officer is under no obligation to (a) disclose any director or indirect interest in contract or transaction or (b) account for profits</p> <p>s. 153: if director or senior officer hold any office or possesses any property, right, or interest that could directly or indirectly result in the creation of a duty or interest that conflicts with individual's duty or interest as a director or senior officer, then nature and extent of conflict must be disclosed</p>	<p>made to members before approval or confirmation, and (c) the contract or transaction is reasonable and fair to corporation when it is approved or confirmed</p>		<p>closed to or known by members and the members authorized, approved, or ratified it</p>	
Security and indemnity					
<p>s. 30 (1): society may require director or officer to provide security</p> <p>s. 30 (2): with court's approval, society may indemnify director or former director, or director or former director of subsidiary, against costs incurred in civil, criminal,</p>	<p>no equivalent</p> <p>s. 160: company may indemnify "eligible party" (current or former director or officer of company, or, in certain circumstances, of affiliated corporation or entity) against "eligible penalties" or pay expenses ac-</p>	<p>no equivalent</p> <p>s. 152 (1): corporation may indemnify current or former director or officer, or individual who acted as director, officer, or in similar capacity for another entity at corporation's request, against all costs reasonably in-</p>	<p>no equivalent</p> <p>s. 111 (1): corporation may indemnify current or former director or officer, or individual who acted as director, officer, or in similar capacity for another entity at corporation's request, against all costs reasonably in-</p>	<p>no equivalent</p> <p>§ 8.51 (a): corporation may indemnify a "director" (a broadly defined term encompassing current and former directors, and individuals serving, at the corporation's request, as a director, officer, partner, trus-</p>	<p>no equivalent</p> <p>s. 50 (1): except in respect of an action by incorporated association to obtain judgment in its favour, incorporated association may indemnify director or officer against all costs reasonably incurred in connection</p>

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<p>or administrative proceeding to which director or former director was made party because of being director if (a) directors acted honestly and in good faith with a view to the best interests of society or subsidiary and (b) in a criminal or administrative proceeding, directors had reasonable grounds to believe conduct was lawful</p> <p>s. 30 (5): society may purchase and maintain insurance against personal liability for benefit of director—and disclosure of interest provisions do no apply to this transaction</p>	<p>tually and reasonably incurred in respect of “proceeding”</p> <p>s. 163: company must not indemnify “eligible party” if (a) indemnity made under earlier agreement and, at the time agreement was made, company was prohibited from indemnifying by its memorandum or articles, (b) indemnity made otherwise than under an earlier agreement and, at the time indemnity was made, company is prohibited from indemnifying by memorandum or articles, (c) if “eligible party” did not act honestly and in good faith with a view to best interests of company or associated corporation, or (d) if “eligible party” did not have reasonable grounds to believe conduct was lawful</p> <p>s. 165: company may purchase and maintain insurance for benefit of “eligible party”</p>	<p>curring in proceeding involving director, officer, or individual due to association with corporation or other entity</p> <p>s. 152 (3): corporation may not indemnify person mentioned in subs. (1) unless person (a) acted honestly and in good faith with a view to the best interests of corporation or entity and (b) had reasonable grounds to believe conduct was lawful</p> <p>s. 152 (4): with court approval, corporation may indemnify person referred to in subs. (1) in respect of action by or on behalf of corporation or other entity to which person is party due to association with corporation or other entity if person fulfills conditions in subs. (3)</p> <p>s. 152 (5): despite subs. (1), person has right to indemnity if (a) court finds person not to have committed fault and (b) person complies with conditions in subs. (3)</p> <p>s. 152 (7)–(9): on application of corporation, other entity, or person referred to in subs. (1), and on notice to Direc-</p>	<p>curring in proceeding involving director, officer, or individual due to association with corporation or other entity, if director, officer, or individual (a) acted honestly and in good faith with a view to the best interests of corporation or entity and (b) had reasonable grounds to believe conduct was lawful</p> <p>s. 111 (3): with court approval, corporation may indemnify person referred to in subs. (1) in respect of action by or on behalf of corporation or other entity to which person is party due to association with corporation or other entity if person fulfills conditions in subs. (1)</p> <p>s. 111 (4): despite subs. (1), person referred to in subs. (1) has right to indemnity if (a) court finds person not to have committed fault and (b) person complies with conditions in subs. (1)</p> <p>s. 111 (6)–(8): on application of corporation, other entity, or person referred to in subs. (1), and on notice to Director and any other interested person court re-</p>	<p>tee, employee, or agent of another nonprofit or business corporation), if the director was made party to a proceeding due to holding the office of director and incurred liability as a result if (1) the director acted in good faith, (2) reasonably believed that he or she acted in the corporation’s best interests, and (3) had no reasonable cause to believe that the conduct was unlawful</p> <p>§ 8.51 (d): corporation may not indemnify director (1) in a proceeding brought by or in right of the corporation and the director was found liable to the corporation or (2) in any proceeding in which the director was found liable on the basis that the director received an improper personal benefit</p> <p>§ 8.52: corporation must indemnify director who was wholly successful in proceeding to which director was party due to holding office of director</p> <p>§ 8.54: unless limited by corporation’s articles, director may apply to court for indemnification in any proceeding to which</p>	<p>with a proceeding to which director or officer was made party by reason of being or having been director or officer if director or officer (a) acted honestly and in good faith with a view to the best interests of incorporated association and (b) had reasonable grounds to believe conduct was lawful</p> <p>s. 50 (2): incorporated association may, with court approval, indemnify a person referred to in subs. (1) in an action commenced by or on behalf of incorporated association for a judgment in incorporated association’s favour if person meets conditions in subs. (1) (a) and (b)</p> <p>s. 50 (3): despite anything else in this section, a person referred to in subs. (1) is entitled to indemnification if the person (a) was substantially successful in the proceeding, (b) fulfills the conditions in subs. (1) (a) and (b), and (c) is fairly and reasonably entitled to the indemnity</p> <p>s. 50 (4): incorporated association may purchase and maintain insurance</p>

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		tor and any other interested person Director requires notice to be given to, court may approve indemnity s. 152 (6): corporation may purchase and maintain insurance for the benefit of person mentioned in subs. (1)	quires notice to be given to, court may approve indemnity s. 111 (5): corporation may purchase and maintain insurance for the benefit of person mentioned in subs. (1)	director is party § 8.56: unless limited by corporation's articles, officer is entitled to mandatory indemnification under § 8.2 and court-ordered indemnification under § 8.54 to same extent as director § 8.57: corporation may purchase and maintain insurance for director, officer, employee, or agent	for person mentioned in subs. (1)
Removal					
s. 31: director may be removed from office by special resolution; another director may be elected, or appointed by ordinary resolution, to serve out balance of term	s. 128 (3): company may remove a director (a) by special resolution or (b) if the memorandum or articles provide, by a resolution passed by less than a special majority or by some other method s. 128 (4): director elected by shareholders holding class or series of shares with exclusive right to remove director may only be removed (a) by special resolution or (b) if the memorandum or articles provide, by a resolution passed by less than a special majority or by some other method	s. 131 (1): members may remove a director by ordinary resolution at a special meeting s. 131 (2): director elected by a class or group of members that has an exclusive right to elect the director may only be removed by ordinary resolution of those members	s. 96 (1): members may remove a director by ordinary resolution at a special meeting s. 96 (2): director elected by a class or group of members that has an exclusive right to elect the director may only be removed by ordinary resolution of those members s. 94 (g): where articles provide for cumulative voting, director may not be removed from office where votes cast against removal would be sufficient to elect director and those votes could be voted cumulatively at election	§ 8.01 (a): members may remove directors elected by them § 8.01 (b): director elected by class of members may only be removed by that class § 8.01 (c): director may only be removed under subs. (a) or (b) if number of votes cast to remove would be sufficient to elect director § 8.01 (d): if cumulative voting is authorized, director may not be removed if number of votes against removal would have been sufficient to elect director under cumulative voting § 8.01 (h): director elected by board may be removed by vote of two-	s. 43 (1): members may remove director by ordinary resolution

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				thirds of directors § 8.01 (i): if articles or bylaws provide that director may be removed by missing specified amount of meetings, then director may be removed by majority vote of directors then in office	
Dissent					
no equivalent	s. 154 (5): director deemed to consent to resolution passed at meeting at which director is present unless director's dissent is (a) recorded in the minutes, (b) provided, in writing, to secretary before end of meeting, or (c) put in writing promptly after meeting and delivered to delivery address or mailed by registered mail to mailing address of registered office	s. 148 (1): director present at meeting is deemed to consent to resolution passed or other action taken unless director (a) requests a dissent to be entered in minutes, (b) sends a written dissent to secretary before meeting is adjourned, or (c) sends a dissent by registered mail or delivers it to registered office immediately after meeting is adjourned s. 148 (2): director who votes for resolution not entitled to dissent	s. 110 (1): director present at meeting is deemed to consent to resolution passed or other action taken unless director (a) requests a dissent to be entered in minutes, (b) sends a written dissent to secretary before meeting is adjourned, or (c) sends a dissent by registered mail or delivers it to registered office immediately after meeting is adjourned s. 110 (2): director who votes for resolution not entitled to dissent	no equivalent	no equivalent
Limitations on liability					
no equivalent	s. 157: director who has complied with duties under Act is not liable under s. 154 if director relied, in good faith, on (a) financial statements, (b) report of professional, (c) statement of fact represented by officer to be	s. 150 (1): director is not liable under ss. 146 or 147 if director has exercised the care, diligence, and skill of a reasonably prudent person in comparable circumstances, including reliance in good faith on (a) finan-	s. 110 (4): director is not liable under ss. 105, 106, or 109 if director relies in good faith on (a) financial statements or (b) report of professional s. 112.1 (2): unless another Act expressly provides, director or officer	§ 8.30 (b): in discharging duties, director is entitled to rely on information, reports, or statements prepared or presented by (1) an officer, if director reasonably believes officer to be competent, (2) professional, if director	no equivalent

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	correct, or (d) any record, information, or representation the court considers to provide reasonable grounds for director's actions	cial statements or (b) report of professional	not liable in a civil action for any loss suffered by any person s. 112.1 (3): limitation on liability only applies if director or officer was acting in good faith s. 112.1 (4): limitation on liability does not apply if (a) loss was caused by fraudulent or criminal misconduct or (b) act or omission causing loss constituted an offence against any Act of Saskatchewan or Canada	reasonably believes subject matter to be within professional's competence, (3) committee of the board of which director is not a member, if director reasonably believes that committee merits confidence, or (4) in the case of religious corporations, religious officials within the corporation, if director reasonably believes official to be reliable and competent in the subject matter	
Remuneration					
no equivalent	no equivalent	s. 144 (1): subject to articles, bylaws, and any unanimous member agreement, directors may fix reasonable remuneration for directors, officers, and employees	s. 112 (2): subject to articles, bylaws, and any unanimous member agreement, directors may fix reasonable remuneration for directors, officers, and employees	no equivalent	no equivalent
FINANCIAL					
Investment of funds					
s. 32 (1): funds and property of society must be used and dealt with only for society's purposes and in accordance with bylaws	no equivalent	s. 32: corporation owns any property transferred to it or otherwise vested in it and does not hold it on trust unless the property was transferred to corporation expressly in trust for a specific purpose or purposes s. 34: subject to limitations contained in gift or articles, corporation may	s. 28: charitable corporation absolutely owns any property transferred to it or otherwise vested in it and does not hold it on trust unless the property was transferred to corporation expressly in trust for a specific purpose or purposes s. 29 (1): subject to limitations contained in gift	no equivalent	s. 18 (1): except as provided in Act, property and profits of incorporated association must be used to further activities of incorporated association

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		invest its funds as directors see fit	or articles, charitable corporation may invest its funds only in investments which law permits trustees to invest in s. 29 (2): subject to limitations contained in gift or articles, membership corporation may invest its funds as directors see fit		
Deposit account					
s. 33: society must maintain at least one account with savings institution for deposit of its funds	no equivalent	no equivalent	no equivalent	no equivalent	no equivalent
Subsidiaries					
s. 34 (1): society must not acquire, cause to be incorporated, or dispose of control of subsidiary without authorization of special resolution s. 34 (2): society must file notice with Registrar if it acquires or causes to be incorporated a subsidiary s. 34 (4): society must file notice with Registrar if it ceases to have control of subsidiary	no equivalent	no equivalent	no equivalent	no equivalent	no equivalent
Accounting records					
s. 36: society must keep proper accounting records, including records of (a) all money received and disbursed and the matter in which receipt	s. 196 (1): company must keep adequate accounting records for each of its financial years s. 196 (3): company must make accounting	s. 21 (3): corporation must prepare and maintain adequate accounting records s. 21 (7): accounting records must, at all reason-	s. 20 (2): corporation must prepare and maintain adequate accounting records s. 20 (4): accounting records must, at all reason-	§ 16.01 (b): corporation must maintain appropriate accounting records § 16.01 (b) (2): subject to subs. (e), member entitled to inspect and copy	s. 27 (2): incorporated association must prepare and maintain adequate accounting records

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<p>or disbursement took place, (b) every asset and liability, and (c) every other transaction affecting society's financial position</p> <p>s. 37: unless otherwise provided in bylaws, documents, including accounting records, of society must be open to inspection by director or member on reasonable notice</p>	<p>records available for inspection by director during statutory business hours and must, on request, provide copies of records</p> <p>s. 196 (4): shareholders may inspect and obtain copy of those accounting records of company that articles allow</p> <p>s. 196 (5): shareholders may inspect and obtain copy of accounting records not referred to in subs. (4) if authorized by directors</p>	<p>able times, be open to inspection by directors; directors entitled to extract of records free of charge</p>	<p>able times, be open to inspection by directors</p>	<p>accounting records</p> <p>§ 16.01 (e): articles or bylaws of religious corporation may limit or abolish right of access of members</p>	
Providing financial statements					
<p>s. 39 (1): reporting society must provide auditor and member with copy of financial statements and auditor's report thereon at least 10 days before annual general meeting</p> <p>s. 39 (3): society that is not a reporting society must, on demand by member, provide member with copy of latest financial statement</p> <p>s. 40 (1): society must not issue, publish, or circulate a financial statement unless it is approved by directors and that approval is evidenced by the signature</p>	<p>s. 198 (2): unless shareholders waive requirement, directors must produce and publish financial statements on or before each annual reference date</p> <p>s. 199 (1): directors must ensure that, before financial statements are published, they are (a) approved by the directors and (b) signed by one or more directors</p>	<p>s. 172 (1): directors must place financial statements before members at every annual meeting</p> <p>s. 173: corporation may apply to Director for exemption</p> <p>s. 177 (2): corporation must not issue, publish, or circulate copies of financial statements unless they are (a) approved by directors and signed by one or more of them and (b) accompanied by the report of the public accountant, if any</p>	<p>s. 142 (1): directors must place financial statements before members at every annual meeting</p> <p>s. 143: corporation may apply to Director for exemption</p> <p>s. 145 (2): corporation must not issue, publish, or circulate copies of financial statements unless they are (a) approved by directors and signed by one or more of them and (b) accompanied by the report of the auditor, if any</p>	<p>§ 16.20: except as provided in articles or bylaws of religious corporation, a corporation must provide member with latest financial statements, on demand of member</p>	<p>s. 63 (1): directors must place copies of financial statements before members at every annual meeting</p>

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of 2 directors s. 40 (3): society that does not comply with section commits offence					
AUDIT					
Auditor					
<p>s. 41 (1): reporting society must have auditor; society that is not reporting society may have auditor</p> <p>s. 42: auditor of reporting society must be (a) member in good standing of Canadian Institute of Chartered Accountants or Certified General Accountants' Association of British Columbia or (b) certified by Auditor Certification Board under the <i>Business Corporations Act</i></p> <p>s. 43: person must not be auditor of reporting society if person is not independent of directors and officers</p>	<p>s. 203 (1): company must have auditor</p> <p>s. 203 (2): if all shareholders of company resolve by unanimous resolution, then company not required to appoint auditor</p> <p>s. 205: person authorized to act as auditor if person (a) is a member of a Provincial or Territorial Institute of Chartered Accountants in Canada or Certified General Accountants' Association of Canada, (b) is certified by Auditor Certification Board, or (c) company is a reporting company, and the person is certified under para. (a) or (b) or authorized under the <i>Securities Act</i></p> <p>s. 206 (2): person who is not independent of company, its affiliates, or its directors and officers must not act as auditor</p>	<p>s. 180 (1): members of a corporation must, by ordinary resolution, at every annual meeting, appoint a public accountant</p> <p>s. 181 (1): members of a designated corporation (<i>i.e.</i>, one with annual revenues equal to or less than a prescribed amount) may resolve not to appoint a public accountant, so long as all members entitled to vote at an annual meeting consent to the resolution</p> <p>s. 179 (1): to be a public accountant a person must be (a) a member in good standing of an institute or association of accountants incorporated by or under an Act of the legislature of a province, (b) meet any qualifications under an enactment of a province for performing an audit, and (c) be independent of the corporation, its affiliates, or the directors and offi-</p>	<p>s. 149 (1): members of corporation must, by ordinary resolution, at first annual meeting and every annual meeting thereafter, appoint an auditor</p> <p>s. 150: members of a membership corporation may resolve, by a resolution consented to by a majority of not less than 2/3 of the members, including those not entitled to vote, not to appoint auditor</p> <p>s. 151: members of a charitable corporation with revenues of less than \$250 000 in the previous fiscal year, may resolve by a resolution consented to by not less than 80% of the members including those not entitled to vote, not to appoint an auditor</p> <p>s. 148 (1): person is disqualified to be auditor if person (a) does not meet the qualifications prescribed by regulation or (b) is not independent of</p>	no equivalent	<p>s. 67 (1): directors may appoint auditor to hold office until first annual meeting</p> <p>s. 67 (2): members of an incorporated association must appoint auditor at first annual meeting and at each succeeding annual meeting</p> <p>s. 68: members of an incorporated association, other than a soliciting incorporated association, may (a) in lieu of appointing an auditor, appoint a member or other person who is independent of the directors and officers to review financial statements and report on them to the annual meeting or (b) resolve not to appoint an auditor, but a resolution under para. (a) must be passed by a majority of two thirds of the votes cast and a resolution under para. (b) must be consented to by all the members, including</p>

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		cers of the corporation or its affiliates	the corporation, its affiliates, or the directors and officers of the corporation or its affiliates		those not otherwise entitled to vote s. 66 (1): person may not be an auditor unless person is independent of the incorporated association and its affiliates and directors and officers of incorporated association and affiliates
Remuneration					
s. 44 (1): remuneration of auditor must be set by ordinary resolution or, if the society so resolves, by the directors s. 44 (2): remuneration of auditor appointed before first annual general meeting or to fill casual vacancy may be set by directors	s. 207 (1): shareholders must, by ordinary resolution, set remuneration of auditor s. 207 (2): directors may set remuneration of auditor if (a) shareholders so resolve by ordinary resolution, (b) articles so provide, or (c) auditor is appointed by directors	s. 180 (4): remuneration of public accountant to be fixed by ordinary resolution of members or, if not so fixed, must be fixed by directors	s. 149 (4): remuneration of auditor to be fixed by ordinary resolution of members or, if not so fixed, may be fixed by directors	no equivalent	s. 67 (4): remuneration of auditor to be fixed by ordinary resolution of members or, if not so fixed, may be fixed by directors
Removal					
s. 46 (1): society may remove auditor before end of term by ordinary resolution at general meeting called for that purpose 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 s. 46 (3): not less than 3	s. 209 (1): company may remove auditor before end of term by ordinary resolution passed at a general meeting or by unanimous resolution of shareholders whose shares carry right to vote at general meetings s. 209 (2)–(3): at least 14 days before calling general meeting for purpose of removing auditor, company must send to auditor (a) written notice of intention to call meet-	s. 183 (1): members may remove public accountant by passing ordinary resolution at special meeting called for that purpose s. 186 (4): public accountant entitled to submit to corporation a written statement respecting the reasons for replacement s. 186 (5): corporation must immediately provide copies of statement to members and to Di-	s. 153 (1): members may remove auditor by passing ordinary resolution at special meeting called for that purpose s. 155 (5): auditor entitled to submit to corporation a written statement respecting the reasons for replacement s. 155 (6): corporation must immediately provide copies of statement to members and to Director	no equivalent	s. 69 (3): members of incorporated association may remove auditor by ordinary resolution passed at a special meeting called for that purpose s. 72 (5): auditor entitled to submit to incorporated association a written statement giving reasons for opposing removal s. 72 (6): incorporated association must forthwith send copy of state-

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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	ing and (b) copy of all material to be sent to shareholders for meeting s. 209 (4): auditor may send written representations to company and, if company receives those representations at least 5 business days before calling meeting, then company must send those representations to shareholders along with notice calling meeting s. 209 (5): if auditor is removed by unanimous resolution, then auditor may send written representations, which, if they are received by company within one month of removal, must be sent to shareholders	rector			ment to every member entitled to attend special meeting
Auditor at meeting					
s. 54: auditor entitled to receive notice of and attend general meeting and may be heard at meeting on any business concerning financial statements or capacity as auditor s. 48 (1): member of society may require attendance of auditor at meeting where (a) financial statement is to be considered or (b) auditor is to be removed or appointed	s. 219 (1): auditor is entitled, in respect of general meeting, (a) to attend, (b) to receive notice and other communications relating to meeting, and (c) to be heard on any part of meeting dealing with matters with respect to which auditor has duty or function or has made a report s. 214: if financial statements are to be placed before general meeting	s. 186 (1): public accountant entitled to attend meeting of members and to be heard on matters relating to public accountant's duties s. 186 (2): if a director or member, including a member who is not entitled to vote at meeting, gives notice of not less than prescribed period before meeting of members to public accountant, then public account-	s. 156 (1): auditor entitled to attend meeting of members and to be heard on matters relating to auditor's duties s. 156 (2): if a director or member, including a member who is not entitled to vote at meeting, gives notice of not less than 10 days before meeting of members to auditor, then auditor must attend meeting and answer questions related	no equivalent	s. 72 (1): auditor entitled to (a) receive notice of every meeting of members, (b) attend and be heard on matters relating to auditor's duties, and (c) submit to incorporated association and have read at next meeting, a statement on matters relating to auditor's duties s. 72 (2): if a director or member, including a member who is not enti-

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<p>s. 49: if present, auditor must answer questions concerning auditor's report at general meeting</p> <p>s. 50: at request of member, report of auditor must be read to annual general meeting</p>	<p>or if auditor to be removed, shareholder entitled to attend meeting may require auditor to attend by providing written notice to company at least 5 days before meeting</p> <p>s. 215 (1): if auditor is present at meeting, auditor must answer questions concerning (a) financial statements placed before meeting and (b) auditor's opinion on financial statements, expressed in auditor's report</p> <p>s. 215 (2): at request of shareholder, report of auditor must be read to meeting</p>	<p>ant must attend meeting and answer questions related to its duties</p> <p>s. 186 (3): director or member who gives notice to public accountant must send notice to corporation at the same time</p>	<p>to its duties</p> <p>s. 186 (3): director or member who gives notice to auditor must send notice to corporation at the same time</p>		<p>ted to vote at meeting, gives notice of not less than 10 days before meeting of members to auditor, then auditor must attend meeting and answer questions related to its duties</p> <p>s. 72 (3): director or member who gives notice to auditor must send notice to incorporated association at the same time</p>
Amendment of financial statements and report					
<p>s. 51 (1): if facts come to the attention of officers or directors that (a) could reasonably have been determined before last annual general meeting and (b) would have required material adjustment to financial statements, then those facts must be communicated to auditor and directors must amend financial statement and send it to auditor</p> <p>s. 51 (2): if facts de-</p>	<p>s. 216 (1): directors or officers must communicate to auditor any facts coming to their attention that (a) could reasonably have been determined before financial statements were published and (b) would have required a material adjustment to financial statements</p> <p>s. 216 (2): if facts referred to in subs. (1) appear, directors must promptly amend finan-</p>	no equivalent	no equivalent	no equivalent	no equivalent

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scribed in subs. (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	<p>cial statements and provide amended statements to auditor</p> <p>s. 216 (3): if auditor becomes aware, other than by subs. (1), of error or misstatement in financial statements, auditor must inform directors, if, in auditor's opinion, error or misstatement requires material amendment of financial statements</p> <p>s. 216 (4): if auditor informs directors of misstatement or error, directors must amend financial statements and provide amended statements to auditor</p> <p>s. 216 (5): if auditor is provided with amended financial statements, then (a) auditor must amend report and provide amended report to directors and (b) directors must promptly send shareholders a copy of amended report and statement explaining effect of amendments</p>				
MEMBERS AND MEETINGS					
Annual general meeting					
s. 56 (1): first annual general meeting of members must be held within 15 months of incorpora-	s. 182 (1): company must hold annual general meeting (a) for the first time, not more than 18	s. 160 (1): directors must call an annual meeting of members (a) not later than prescribed period	s. 123 (1): directors must call an annual meeting of members not later than 18 months after corpora-	§ 7.01 (a): corporation must hold membership meeting annually at a time stated or fixed in	s. 53 (1): directors must call annual meeting of members not later than 18 months after incorpo-

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<p>tion, and each succeeding annual general meeting must be held at least once each calendar year and no more than 15 months after the preceding meeting s. 56 (2): Registrar may extend time for annual general meeting</p>	<p>months after day it was recognized or (b) after its first annual reference date, at least once in every calendar year, and not more than 15 months after annual reference date of previous year s. 182 (2): shareholders may, by unanimous resolution, (a) defer the holding of an annual general meeting, (b) consent to all the business required to be transacted at an annual general meeting, or (c) waive the holding of an annual general meeting s. 182 (4): if unanimous resolution not passed under subs. (2), on application of company, Registrar may allow company to hold annual general meeting on date that is later than date required under subs. (1)</p>	<p>after corporation comes into existence and (b) subsequently, not later than prescribed period after preceding annual meeting but no later than prescribed period after preceding financial year end s. 160 (2): court may make an order extending time for calling meeting</p>	<p>tion comes into existence and subsequently not later than 15 months after preceding meeting s. 123 (2): articles of a membership corporation may provide that directors of corporation are required to call a meeting of members only in every second or third year following preceding general meeting</p>	<p>accordance with bylaws § 7.01 (f): failure to hold annual meeting at time stated in or fixed in accordance with bylaws does not affect validity of any corporate action</p>	<p>ration or amalgamation and subsequently not later than 15 months after preceding annual meeting s. 53 (3)–(4): court may extend time for annual meeting</p>
Place of meetings					
<p>s. 57: general meeting must be held in British Columbia, unless Registrar approves a meeting outside British Columbia</p>	<p>s. 166: general meeting (a) must be held in British Columbia or (b) may be held outside British Columbia if (i) the location is provided for in articles, (ii) articles do not restrict company from</p>	<p>s. 159 (1): meeting of members must be held in Canada at the place specified in bylaws, or, if bylaws are silent, at the place in Canada determined by directors s. 159 (2): meeting may</p>	<p>s. 122 (1): meeting of members must be held in Saskatchewan at the place specified in bylaws, or, if bylaws are silent, at the place in Saskatchewan determined by directors</p>	<p>§ 7.01 (c): annual or regular membership meetings may be held in or out of state, at place stated in or fixed in accordance with bylaws, or, if bylaws are silent, at corporation's principal</p>	<p>s. 52: meetings of members must be held at place specified in bylaws or, if bylaws are silent, at place directors determine and, unless bylaws provide otherwise or all members entitled to vote</p>

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	choosing location outside British Columbia, and (iii) the location is approved by the resolution described in articles, or if Registrar approves it	be held outside Canada if the place is specified in articles or all members entitled to vote at meeting consent to it being held outside Canada	s. 122 (2): meeting may be held outside Saskatchewan if all members entitled to vote at meeting agree	office	at meeting agree, meetings must be held in Alberta
Requisition for general meeting					
<p>s. 58 (2): on the requisition of 10% or more of voting members of society, directors must convene general meeting without delay</p> <p>s. 58 (3): requisition may consist of several documents each signed by one or more requisitionists and must (a) state purpose of meeting, (b) be signed by requisitionists, and (c) be delivered or sent by registered mail to address of society</p> <p>s. 58 (4): if directors do not convene meeting within 21 days after delivery of requisition, the requisitionists (or a majority of them) may convene general meeting to be held within 4 months of date of delivery of requisition</p> <p>s. 58 (6): in case of reporting society, unless members resolve otherwise by ordinary resolution at meeting (a) society must reimburse</p>	<p>s. 167 (2): requisition may be made by shareholders who, at the date requisition is received by company, hold in the aggregate at least 1/20 of issued shares of company that carry right to vote at general meetings</p> <p>s. 167 (3): a requisition (a) must state business to be transacted at meeting in 1000 words or less, (b) must be signed by all requisitionists and include all their names and mailing addresses, (c) may be made in a single record or in several records, and (d) must be delivered to delivery address, or mailed by registered mail to mailing address, of company's registered office</p> <p>s. 167 (5): on receiving a requisition that complies with subs. (2) and (3), directors must, regardless of memorandum or articles, call a general meeting to be held not more</p>	<p>s. 167 (1): members of corporation who hold prescribed percentage of votes, or lower percentage specified in bylaws, may requisition directors to hold meeting</p> <p>s. 167 (2): requisition may consist of several documents, must state business to be transacted at meeting, and must be sent to each director and to registered office of corporation</p> <p>s. 167 (3): on receiving requisition, directors must call meeting unless (a) record date for meeting has already been fixed, (b) directors have called meeting and have given members notice, or (c) business of meeting contains matters not permitted for proposal of members under s. 163</p> <p>s. 167 (4): if directors do not call meeting within prescribed period, any member who signed requisition may call meeting</p>	<p>s. 133 (1): members of corporation whose membership interests carry not less than 5% of the rights to vote at meeting of members, may requisition directors to hold meeting</p> <p>s. 133 (2): requisition may consist of several documents, must state business to be transacted at meeting, and must be sent to each director and to registered office of corporation</p> <p>s. 133 (3): on receiving requisition, directors must call meeting unless (a) record date for meeting has already been fixed, (b) directors have called meeting and have given members notice, or (c) business of meeting contains matters not permitted for proposal of members under s. 127</p> <p>s. 133 (4): if directors do not call meeting within 21 days after receiving requisition, any member</p>	<p>§ 7.02 (a) (2): except as provided otherwise in articles or bylaws of religious corporation, if holders of at least 5% of voting power of corporation sign, date, and deliver to any corporate officer one or more written demands for a special meeting, then the corporation must hold a special meeting</p> <p>§ 7.02 (c): if notice is not given within 30 days of the date the demand is delivered to the corporate officer, then a person who signed the demand may set the time and place of the meeting and give notice of it</p>	<p>s. 60 (1): members of incorporated association whose membership interests carry not less than 5% of the rights to vote at meeting of members, may requisition directors to hold meeting</p> <p>s. 60 (2): requisition may consist of several documents, must state business to be transacted at meeting, and must be sent to each director and to registered office of corporation</p> <p>s. 60 (3): on receiving requisition, directors must call meeting unless they have already called a meeting and given notice to members</p> <p>s. 60 (4): if directors do not call meeting within 21 days after receiving requisition, any member who signed requisition may call meeting</p> <p>s. 60 (5): meeting must be called as nearly as possible in manner in which meetings are called</p>

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members for costs reasonably and actually incurred for requisitioning, calling, and holding meeting and (b) director must pay prorated share for failing to call meeting	<p>than 4 months on date on which requisition is received by company</p> <p>s. 167 (7): directors authorized not to comply with subs. (5) in certain defined circumstances</p> <p>s. 167 (8): if directors do not send notice of general meeting within 21 days of date requisition is received by company, requisitionists, or any one or more holding in the aggregate 1/40 of issued shares carrying right to vote at general meeting, may call meeting</p> <p>s. 167 (9): general meeting called by requisitionists must (a) be called in accordance with subs. (5), (b) be held within 4 months of date on which company receives requisition, and (c) as nearly as possible, be conducted in the same manner as general meeting called by directors</p> <p>s. 167 (10): unless shareholders otherwise resolve by ordinary resolution at meeting, company must reimburse requisitionists for expenses reasonably and actually incurred in requisitioning, calling, and holding meeting</p>	<p>s. 167 (5): meeting must be called as nearly as possible in manner in which meetings are called under bylaws and Act</p> <p>s. 167 (6): unless members otherwise resolve by ordinary resolution at meeting, corporation must reimburse members for expenses reasonably incurred in requisitioning, calling, and holding meeting</p>	<p>who signed requisition may call meeting</p> <p>s. 133 (5): meeting must be called as nearly as possible in manner in which meetings are called under bylaws and Act</p> <p>s. 133 (6): unless members otherwise resolve by ordinary resolution at meeting, corporation must reimburse members for expenses reasonably incurred in requisitioning, calling, and holding meeting</p>		<p>under bylaws and Act</p> <p>s. 60 (6): unless members otherwise resolve at meeting, incorporated association must reimburse members for expenses reasonably incurred in requisitioning, calling, and holding meeting</p>

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Court may call meeting					
<p>s. 59: if society fails to hold a general meeting in accordance with Act, regulations, or its bylaws, the court may, on application of member, call or direct calling of that general meeting</p>	<p>s. 186 (1): court may, on its own motion or on application by director or shareholder entitled to vote at the meeting, (a) order that a meeting of shareholders be called, held, and conducted in manner court considers appropriate and (b) give directions it considers necessary as to call, holding, and conduct of meeting</p>	<p>s. 168 (1): court, on application of director, a member entitled to vote at a meeting of members, or Director, may order that a meeting of corporation be called, held, and conducted in the manner court directs</p>	<p>s. 134 (1): court, on application of director, a member entitled to vote at the meeting, or Director, may order that a meeting of corporation be called, held, and conducted in the manner court directs</p>	<p>§ 7.04 (a): court may summarily order meeting to be held: (1) on application of member or other person entitled to participate in annual or regular meeting, and in the case of a public benefit corporation, the Attorney General, if an annual meeting was not held within the earlier of 6 months after corporation's fiscal year end or 15 months after its last annual meeting; or (2) on application of member or other person entitled to participate in annual or regular meeting, and in the case of a public benefit corporation, the Attorney General, if regular meeting was not held within 40 days after date it was required to be held; or (3) on application of member who signed a demand for a special meeting, a person entitled to call a special meeting, and in the case of a public benefit corporation, the Attorney General, if notice of the special meeting was not given within 30 days of the demand or the special meeting was not held</p>	<p>s. 61 (1): court, on application of director or member entitled to vote at a meeting of members, may order the meeting to be called, held, and conducted in the manner the court directs</p>

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				in accordance with the notice	
Notice					
<p>s. 60: society must give not less than 14 days written notice to members entitled to receive notice of general meeting, but those members may waive or reduce the notice period for a particular meeting by unanimous consent in writing</p>	<p>s. 169 (1): company must send notice of date, time, and location of general meeting at least prescribed number of days but no more than 2 months before meeting (a) to every shareholder entitled to attend and (b) to every director</p> <p>s. 169 (2): accidental omission to send notice, or non-receipt of notice, does not invalidate proceedings</p> <p>s. 170 (1): shareholder and any other person entitled to notice of meeting may waive that entitlement or reduce the period of notice</p>	<p>s. 162 (1): corporation must give members entitled to vote at meeting notice of the time and place of meeting in accordance with bylaws</p> <p>s. 162 (2): if bylaws silent, corporation must send notice within prescribed period</p> <p>s. 162 (3): corporation must send directors and public accountant notice of time and place of any meeting of members within prescribed period</p> <p>s. 162 (4): any person entitled to notice may waive notice</p> <p>s. 162 (5): Director may authorize corporation to give notice in a manner not prescribed, if Director reasonably believes members will not be prejudiced</p>	<p>s. 125 (1): notice of time and place of a meeting of members must be sent not more than 50 nor less than 15 days before meeting to (a) each member entitled to vote at meeting, (b) each director, and (c) the auditor</p> <p>s. 125 (2): notice not required to be sent to members not registered on corporation's records or those of its transfer agent, but failure to receive notice does not deprive member of right to vote</p> <p>s. 125 (3): unless its articles or bylaws provide otherwise, corporation with more than 250 members may give notice by publication</p> <p>s. 126: member and any person entitled to attend meeting of members may waive notice of meeting</p>	<p>§ 7.05 (a): corporation must give notice consistent with bylaws of meetings of members in a fair and reasonable manner</p> <p>§ 7.05 (c): notice is considered to be fair and reasonable if (1) it is given no fewer than 10 (or if notice is mailed by other than first class or registered mail, 30) nor more than 60 days before the meeting date, (2) it includes a description of matters that must be approved by members, and (3) if it is notice of a special meeting, it includes the reasons for calling the special meeting</p> <p>§ 7.06 (a): a member may waive notice by delivering a signed, written document to the corporation for inclusion in the minutes or for filing in the corporate records</p>	<p>s. 56 (3): notice of time and place of meeting must be given or sent to each member entitled to vote at meeting (a) at least 21 days before the meeting, if a special resolution will be submitted to the meeting or (b) at least 7 days before the meeting, in any other case</p>
Quorum					
<p>s. 61: unless bylaws provide for greater number, quorum for general meeting is 3 persons</p>	<p>s. 172 (1): quorum for meeting of shareholders is (a) quorum established in memorandum or articles, (b) if no quorum is established in memoran-</p>	<p>s. 164 (1): bylaws may set quorum for meeting of members, but it must be in conformity with any prescribed requirements</p> <p>s. 164 (2): if bylaws are</p>	<p>s. 129 (1): unless bylaws provide otherwise, a quorum of members is present at a meeting, regardless of number of persons actually present,</p>	<p>§ 7.22 (a): unless Act, articles, or bylaws provide for a higher or lower quorum, 10% of votes entitled to be cast on a matter must be repre-</p>	<p>s. 56 (1): unless bylaws provide otherwise, a quorum of members is present at a meeting if the holder or holders of majority of members en-</p>

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	dum or articles, 2 shareholders entitled to vote, whether present in person or by proxy, or (c) if number of shareholders entitled to vote at meeting is less than quorum applicable under para. (a) or (b), all the shareholders entitled to vote at meeting, whether present in person or by proxy	silent, quorum is a majority of members entitled to vote at the meeting	if the members entitled to cast a majority of votes are present in person or by proxy	mented at a meeting to constitute a quorum § 7.22 (b): amendment to bylaws to decrease number required for quorum may be approved by members or, unless bylaws prohibit it, directors § 7.22 (c): amendment to bylaws to increase number required for quorum must be approved by members	titled to vote at meeting is present in person or, if bylaws allow, by proxy
Voting					
s. 62: member is not entitled to vote unless member is a voting member in good standing in accordance with bylaws	s. 173 (1): subject to Act, memorandum, or articles, shareholder has one vote in respect of each share held, and may vote in person or by proxy s. 173 (2): subject to memorandum and articles, voting at a meeting of shareholders must (a) if one or more shareholders participate by telephone or other communications medium, be by poll or by any other manner that adequately discloses the intentions of shareholders, (b) if demanded by shareholder or proxy holder entitled to vote or directed by chair, be by poll, or (c) in any other case, be by show of	s. 165 (1): subject to Act and bylaws, voting at meeting of members must be by show of hands, unless a member entitled to vote at meeting demands a ballot s. 165 (3): unless bylaws provide otherwise, any vote may be held, in accordance with regulations, by telephone, an electronic or other communications facility, if the corporation makes available the facility	s. 131 (1): unless bylaws provide otherwise, voting at meeting of members must be by show of hands, unless a member or proxyholder entitled to vote at meeting demands a ballot	§ 7.21 (a): unless articles or bylaws provide otherwise, each member is entitled to one vote on each matter at a meeting	s. 57 (1): unless articles or bylaws provide otherwise, each member is entitled to one vote at a meeting of members s. 58: member or proxyholder entitled to vote at meeting may demand a ballot

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	hands				
Proxies					
s. 63: permanent proxy or proxy entitling holder to vote at other than one meeting and adjournment is void	no equivalent	no equivalent	s. 138 (1): member may appoint proxyholder or one or more alternates s. 138 (2): proxy must be executed by member or attorney authorized in writing s. 138 (3): proxy only valid at meeting for which it was given or any adjournment of that meeting s. 138 (6): no member is entitled to appoint proxyholder unless articles so provide s. 138 (7): proxyholder must be a member of the corporation unless articles provide otherwise	§ 7.24 (a): unless articles or bylaws prohibit proxy voting, a member may appoint a proxy by signing appointment form either personally or by attorney-in-fact § 7.24 (b): appointment of proxy is effective when received by secretary or other officer or agent authorized to tabulate votes; appointment is valid for 11 months unless a different period is provided in appointment form, but no proxy may be valid for more than 3 years after execution	s. 57 (2): except as provided in bylaws, a member must vote in person and not by proxy s. 57 (3): if a body corporate or association is a member of an incorporated association, then the incorporated association must recognize any individual authorized by a resolution of the directors or governing body of the body corporate or association to represent it at a meeting
Financial statements					
s. 64 (1): directors of society that is not a reporting society must place the following before each annual general meeting: (a) financial statement; (b) report of auditor, if any; (c) report of directors; (d) any further information respecting the society required by bylaws or the regulations s. 64 (2): financial statements must be for period (a) beginning on date of incorporation or, if soci-	s. 185 (1): directors of company that holds annual general meeting must place before that meeting: (a) if company is a reporting issuer, annual financial statements company must file with securities commission; (b) if company is reporting issuer equivalent or a prescribed company, financial statements company is required to produce under legislation that applies to company	s. 172 (1): directors must place before members at every annual meeting: (a) prescribed comparative financial statements that relate to period beginning on date corporation came into existence and ending not more than 6 months before annual meeting, or, if corporation has completed a financial year, period beginning immediately after end of last completed financial year and ending	s. 142 (1): directors must place before members at every annual meeting: (a) prescribed financial statements that relate to period beginning on date corporation came into existence and ending not more than 4 months before annual meeting, or, if corporation has completed a financial year, period beginning immediately after end of last completed financial year and ending not more	§ 7.01 (d) (1): at annual meeting, president and chief financial officer must report on activities and financial condition of corporation	s. 63 (1): directors must place before members at every annual meeting (a) financial statements relating to the last financial period completed by incorporated association, (b) if the last financial period ended more than 6 months before meeting, additional financial statements relating to period beginning at the end of last financial period and ending on a date not more than 6 months be-

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<p>ety has completed a financial year, at the end of the last completed financial year and (b) ending not more than 6 months before annual general meeting</p> <p>s. 64 (3): financial statements must consist of (a) statement of receipts and disbursements for the period and (b) statement of income and expenditure and statement of surplus for the period, and a balance sheet as of the end of the period</p>	<p>or that are comparable in scope and effect to financial disclosure provisions of <i>Securities Act</i>; (c) in any other case, financial statements, if any, directors are required under s. 198 to produce and publish; (d) any auditor's report on the financial statements</p>	<p>not more than 6 months before annual meeting and immediately preceding financial year; (b) report of public accountant, if any; and (c) any further information respecting financial position of corporation and results of its operations required by articles, bylaws, or unanimous member agreement</p>	<p>than 4 months before annual meeting and immediately preceding financial year; (b) report of auditor, if any; (b.1) report of person conducting review of financial statements, if any, and (c) any further information respecting financial position of corporation and results of its operations required by articles, bylaws, or unanimous member agreement</p>		<p>fore meeting, (c) report of auditor, if auditor has been appointed, and (d) any further information respecting financial position of corporation and results of its operations required by articles or bylaws</p> <p>s. 63 (3): financial statements must include (a) statement of remuneration, if any, paid to each director and (b) statement of aggregate remuneration paid to employees</p> <p>s. 63 (4): financial statements of a soliciting incorporated association must include comparative financial statements for the immediately preceding financial period</p>
Special resolutions and other resolutions					
<p>s. 66 (1): society must file with Registrar one original and one copy of each special resolution, which must be in the form established by Registrar</p> <p>s. 66 (3): special resolution, other than one changing number of directors or removing director, does not take effect until filed with Registrar</p>	no equivalent	no equivalent	no equivalent	no equivalent	<p>no equivalent (but s. 40, which authorizes an incorporated association to adopt, amend, or repeal its bylaws by special resolution, but provides that an amendment or repeal of a bylaw has no effect until a copy is sent to Registrar)</p>

<i>Society Act</i>	BC	CA	SK	US	AB
s. 67: if Act requires a copy of an ordinary resolution or directors' resolution to be filed, then s. 66 applies					
Unanimous member agreement					
no equivalent	no equivalent (but s. 137 says that articles of company may transfer, in whole or part, the powers of directors to manage or supervise the management of business and affairs of company to one or more other persons)	s. 170 (1): otherwise lawful agreement among all members of a corporation that is not a soliciting corporation (or among members and one or more persons who are not members) that restricts, in whole or part, powers of directors to manage, or supervise management of, activities and affairs of corporation is valid	s. 136 (2): otherwise lawful agreement among all members (or among members and one or more persons who are not members) that restricts, in whole or part, powers of directors to manage, or supervise management of, activities and affairs of corporation is valid	no equivalent (but § 8.01 (c) says that the articles may authorize a person or persons to exercise some or all of the powers of directors and, to the extent any person is so authorized, the directors must be relieved to that extent from their duties and responsibilities)	no equivalent
Derivative action					
no equivalent	s. 232 (2): with leave of court a complainant (a shareholder or director) may prosecute a legal proceeding in the name of and on behalf of company to (a) enforce a right, duty, or obligation owed to company that could be enforced by company or (b) obtain damages for any breach of a right, duty, or obligation referred to in para. (a) s. 232 (4): with leave of court complainant may defend legal proceeding	s. 249 (1): on application of complainant (former or present member or debt obligation holder of corporation or affiliate, former or present holder or beneficial owner of share of affiliate, former or present director or officer of corporation or affiliate, Director, or other person authorized by court), court may make order granting complainant leave to bring an action in name of and on behalf of corporation or subsidiary, or	s. 223 (1): complainant (member or former or present registered holder or beneficial owner of security of corporation or subsidiary, former or present director or officer of corporation or affiliate, Director, or other person authorized by court) may apply to court for leave to bring an action in name of and on behalf of corporation or subsidiary, or intervene in action to which such body corporate is party, for purpose of prosecut-	§ 6.30 (a): proceeding may be brought in right of corporation to procure judgment in its favour by (i) any member having 5% or more of voting power or by 50 members, whichever is less or (ii) any director § 6.30 (b): each complaint must be member or director at time of bringing proceeding § 6.30 (f): if proceeding involves public benefit corporation or assets held in a charitable trust by mutual benefit corpo-	s. 125 (1): complainant (member or former member of incorporated association or affiliate, present or former director or officer or incorporated association or affiliate, or any other person authorized by court) may apply to court for leave to (a) bring an action in name of and on behalf of incorporated association or subsidiary or (b) intervene in action to which incorporated association or subsidiary is a party, for purpose of

<i>Society Act</i>	BC	CA	SK	US	AB
	brought against company s. 233 (1): court may grant leave, on terms it considers appropriate, if (a) complainant has made reasonable efforts to cause directors to prosecute or defend legal proceeding, (b) notice of the application for leave has been given to company and any other person required by court, (c) complainant is acting in good faith, and (d) it appears to court that it is in best interests of company for legal proceeding to be brought or defended	intervene in action to which such body corporate is party, for purpose of prosecuting, defending, or discontinuing action s. 249 (2): court may not make order unless (a) complainant has given notice to directors of corporation or subsidiary within prescribed period before bringing action if directors do not bring, prosecute, or defend action diligently or discontinue it, (b) complainant is acting in good faith, and (c) it appears to be in interests of corporation or subsidiary that action be brought, prosecuted, defended, or discontinued s. 249 (3): court may not make order if (a) corporation is a religious corporation, (b) decision of directors referred to in para. (2) (a) is based on tenets of faith held by members, and (c) it was reasonable to base that decision on faith, having regard to activities of corporation	ing, defending, or discontinuing action s. 223 (2): no action may be brought and no intervention may be made unless (a) complainant has given reasonable notice to directors of corporation or subsidiary of complainant's intention to apply to court if directors do not bring, prosecute, or defend action diligently or discontinue it, (b) complainant is acting in good faith, and (c) it appears to be in interests of corporation or subsidiary that action be brought, prosecuted, defended, or discontinued	ration, complainants must notify Attorney General within 10 days after commencing proceeding	prosecuting, defending, or discontinuing the action on behalf of incorporated association or subsidiary s. 125 (2): no leave may be granted unless (a) complainant has given reasonable notice to directors of intention to apply to court if directors do not bring diligently prosecute, defend, or discontinue action, (b) complainant is acting in good faith, and (c) it appears to be in best interests of incorporated association or subsidiary that action be brought, prosecuted, defended, or discontinued
Oppression					
no equivalent	s. 227 (2): shareholder may apply to court on	s. 251 (1): on application of complainant (former	s. 225 (1): complainant (member or former or	no equivalent	no equivalent

<i>Society Act</i>	BC	CA	SK	US	AB
	<p>the ground that (a) affairs of company are being or have been conducted, or powers of directors are being or have been exercised, in manner oppressive to one or more of the shareholders, including applicant or (b) some act of company has been done or is threatened, or some resolution of shareholders has been passed or is proposed, that is unfairly prejudicial to one or more of the shareholders, including applicant</p>	<p>or present member or debt obligation holder of corporation or affiliate, former or present holder or beneficial owner of share of affiliate, former or present director or officer of corporation or affiliate, Director, or other person authorized by court), court may make order if satisfied that, in respect of corporation or affiliate, any of the following is oppressive or unfairly prejudicial to or unfairly disregards the interests of any shareholder, creditor, director, officer, or member, or causes such a result: (a) any act or omission of corporation or affiliate; (b) conduct of affairs of corporation or affiliate; or (c) exercise of powers of directors or officers of corporation or affiliate</p> <p>s. 251 (2): court may not make order if court is satisfied that (a) corporation is a religious corporation, (b) act or omission, or conduct or exercise of powers, is based on tenet of faith held by members, and (c) it was reasonable to base act or omission, or conduct or</p>	<p>present registered holder or beneficial owner of security of corporation or subsidiary, former or present director or officer of corporation or affiliate, Director, or other person authorized by court) may apply to court and court may make order to rectify matters complained of if court is satisfied that the result of any act or omission of corporation or affiliate, the manner in which activities or affairs of corporation or affiliate are or have been carried on or conducted, or the manner in which powers of directors of corporation or affiliate are or have been exercised (a) is oppressive or unfairly prejudicial to any member, security holder, creditor, director, or officer, or (if corporation is a charitable corporation) public generally or (b) unfairly disregards interests of any member, security holder, creditor, director, or officer, or (if corporation is a charitable corporation) public generally</p>		

<i>Society Act</i>	BC	CA	SK	US	AB
		exercise of powers, on tenet of faith, having regard to activities of corporation			
Members' associational interests					
no equivalent	no equivalent	<p>s. 158: articles or bylaws may provide that directors, members, or any committee of directors or members have power to discipline member or terminate membership interest, and, if articles or bylaws so provide, circumstances in which power may be exercised and manner of exercise must be set out in articles or bylaws</p>	<p>s. 119: articles or bylaws may provide that directors, members, or any committee of directors or members have power to discipline member or terminate membership interest, and, if articles or bylaws so provide, circumstances in which power may be exercised and manner of exercise is to be set out in articles or bylaws</p> <p>s. 120: member is entitled to a fair hearing before being disciplined or before membership interest is terminated</p> <p>s. 121: member who claims to be aggrieved by discipline or termination of membership interest may apply to court</p>	<p>§ 6.21 (a): no member of a public benefit or mutual benefit corporation may be expelled or suspended, and no membership in such corporations may be terminated or suspended, except pursuant to a procedure that is fair and reasonable and is carried out in good faith</p> <p>§ 6.21 (b): a procedure is fair and reasonable when either (1) the articles or bylaws set forth a procedure that provides (i) not less than 15 days prior written notice of expulsion, suspension, or termination, and reasons for taking this step and (ii) an opportunity for member to be heard, orally or in writing, not less than 5 days before effective date of expulsion, suspension, or termination by a person authorized to decide it may not take place or (2) it is fair and reasonable taking into consideration all relevant facts and circumstances</p>	<p>s. 30 (2): bylaws may (a) confer on directors or members, or committee of directors or members, power to terminate a membership for reasons prescribed by bylaws and 9b) prescribe the circumstances under which a membership terminates or may be terminated</p> <p>s. 30 (3): except in the case of termination for non-payment of fees and termination due to lapse of time, a director, member, or committee acting under subs. (2) must observe the rules of natural justice</p>

<i>Society Act</i>	BC	CA	SK	US	AB
				§ 6.21 (d): any proceeding challenging an expulsion, suspension, or termination, including a proceeding alleging defective notice, must be commenced within one year of effective date of expulsion, suspension, or termination	
TERMINATION*					
Cancellation					
<p>s. 256 (1): Lieutenant Governor in Council may cancel incorporation of society, direct that it be struck off register, and declare it dissolved</p> <p>s. 257: Registrar may strike a society off the register if, among other reasons, it has failed to file annual report or other required return, document, or notice for 2 years or if it has been in default of payment of any fine for 10 days or more</p> <p>s. 258: if society (a) by ordinary resolution requests Registrar to strike it off the register and (b) files a copy of the resolu-</p>	<p>s. 423: Lieutenant Governor in Council may cancel incorporation of company and declare it dissolved</p> <p>s. 422: Registrar may dissolve a company if, among other reasons, it fails in each of 2 consecutive years to file an annual report or other record required by Act, fails to comply with order of Registrar, or tenders a cheque in payment of a fee under the Act and the cheque fails to clear the savings institution on which it is drawn</p> <p>s. 314 (1): company may apply to Registrar to be dissolved if (a) it is au-</p>	<p>no equivalent</p> <p>s. 287 (1): in prescribed circumstances, Director may cancel articles and any related certificate</p> <p>s. 287 (2): before proceeding to cancel articles, Director must be satisfied that cancellation would not prejudice any member or creditor</p> <p>s. 287 (3): in prescribed circumstances, Director may, at request of corporation or other interested person, cancel articles and any related certificate if (a) cancellation is approved by directors and (b) Director is satisfied cancellation would not prejudice any member or</p>	<p>no equivalent</p> <p>s. 271 (1): Director may strike name of corporation off register if, among other reasons, Director does not receive any return, notice, or document, or prescribed fee, required by Act or regulations to be sent to Director</p> <p>s. 192 (1): corporation that has not issued securities may be dissolved at any time by resolution of all of the directors</p> <p>s. 192 (2): corporation that has no property and no liabilities may be dissolved by special resolution, or special resolution of each class (if corpora-</p>	<p>no equivalent</p> <p>§ 14.20: Secretary of State may administratively dissolve corporation if, among other reasons, it does not pay within 60 days after they are due any taxes or penalties imposed by law or does not deliver its annual report within 60 days of it being due</p> <p>§ 14.01 (a): majority of incorporators or directors of corporation with no members may, subject to any approval required by articles or bylaws, dissolve corporation by delivering articles of dissolution to Secretary of State</p>	<p>no equivalent</p> <p>s. 107 (1): if incorporated association (a) has not commenced carrying on its activities within 3 years of date shown on certificate of incorporation, (b) has not carried on its activities for 3 consecutive years, or (c) is in default for a period of one year in sending to Registrar any document or notice required by Act, then Registrar may (d) issue certificate of dissolution or (e) apply to court for order dissolving incorporated association</p> <p>s. 105 (1): if incorporated association has not is-</p>

* 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 “*Society Act*” 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.

<i>Society Act</i>	BC	CA	SK	US	AB
<p>tion and an affidavit of 2 or more directors proving the disposition of society's assets and that it has no debts or liabilities, Registrar may strike the society off the register and the society is dissolved</p> <p>s. 260: liability of every director, officer, liquidator, and member of society continues and may be enforced as if society had not been struck off the register</p>	<p>thorized to do so by ordinary resolution, (b) it has no assets, and (c) it has no liabilities or has made adequate provision for payment of its liabilities</p> <p>s. 316 (1): to apply for dissolution company must (a) obtain an affidavit of a director and deposit it in company's records office and (b) file application with Registrar, which must contain statement that affidavit has been obtained and deposited</p> <p>s. 316 (2): affidavit must state that (a) company's dissolution has been authorized by ordinary resolution, (b) company has no assets, and (c) company has no liabilities or has made adequate provision for its liabilities</p>	<p>creditor and that cancellation reflects the original intention of corporation or incorporators</p> <p>s. 218 (1): corporation that has not issued any memberships may be dissolved at any time by directors</p> <p>s. 218 (2): corporation that has no property and no liabilities may be dissolved by special resolution, or special resolution of each class (if corporations has classes, including nonvoting classes, of members)</p> <p>s. 218 (3): corporation that has property or liabilities or both may be dissolved by special resolution, or special resolution of each class (if corporations has classes, including nonvoting classes, of members), if (a) by the special resolution or resolutions members authorize directors to cause corporation to distribute property in accordance with Act and to discharge liabilities and (b) corporation has distributed property and discharged liabilities before sending articles of dissolution to Director</p> <p>s. 218 (4): articles of dis-</p>	<p>tions has classes, including nonvoting classes, of members)</p> <p>s. 192 (3): corporation that has property or liabilities or both may be dissolved by special resolution, or special resolution of each class (if corporations has classes, including nonvoting classes, of members), if (a) by the special resolution or resolutions members authorize directors to cause corporation to distribute property in accordance with Act and to discharge liabilities and (b) corporation has distributed property and discharged liabilities before sending articles of dissolution to Director</p> <p>s. 192 (4): on a dissolution under this section, no part of corporation's property may be distributed or transferred except pursuant to s. 209</p> <p>s. 192 (5): articles of dissolution in form fixed by Director must be sent to Director</p> <p>s. 192 (6): on receipt of articles of dissolution, Director must issue certificate of dissolution</p>	<p>§ 14.01 (c): incorporators or directors in approving dissolution must adopt a plan of dissolution indicating to whom remaining assets will be distributed</p> <p>§ 14.02 (a): unless Act, articles, bylaws, or directors or members require a greater vote or voting by class, dissolution is authorized if it is approved by (1) directors, (2) members by 2/3 of votes cast or majority of voting power, whichever is less, and (3) any third party whose approval is required, under the articles, for an amendment</p> <p>§ 14.02 (f): plan of dissolution must indicate to whom remaining assets will be distributed</p> <p>§ 14.03 (a): public benefit or religious corporation must give notice, including copy or summary of plan of dissolution, to Attorney General</p> <p>§ 14.03 (b): no assets of a public benefit or religious corporation may be distributed as part of dissolution until 20 days after notice or until Attorney General has consented in writing or indi-</p>	<p>sued membership and has no property and no liabilities, it may be dissolved at any time by a resolution of all directors</p> <p>s. 105 (2): incorporated association that has no property and no liabilities may be dissolved by special resolution or, if it has issued more than one class of memberships (including nonvoting memberships), by special resolutions of each class</p> <p>s. 105 (3): incorporated association that has property or liabilities may be dissolved by special resolution or, if it has issued more than one class of memberships (including nonvoting memberships), by special resolutions of each class if (a) special resolution authorizes directors to distribute all property and discharge all liabilities and (b) incorporated association has distributed all property and discharged all liabilities before sending articles of dissolution to Registrar</p> <p>s. 105 (4): incorporated association must send articles of dissolution in prescribed form to Registrar</p>

<i>Society Act</i>	BC	CA	SK	US	AB
		<p>solution in form fixed by Director must be sent to Director</p> <p>s. 218 (5): on receipt of articles of dissolution, Director must issue certificate of dissolution</p>		<p>cated in writing that no action will be taken in respect of dissolution</p> <p>§ 14.04 (a): at any time after dissolution is authorized, corporation may dissolve by delivering articles of dissolution to Secretary of State</p>	<p>s. 105 (5): on receipt of articles of dissolution, registrar must issue certificate of dissolution</p>
Restoration					
<p>s. 262 (1): if not more than 10 years have passed since the date of dissolution of society, the court may restore it to the register on the application of liquidator, member, creditor, or any other interested person</p> <p>s. 262 (4): court must not make order (a) unless notice of application and any document filed in support of it have been sent to Registrar and Registrar has consented and one week has passed since notice of application was published in the Gazette, (b) if society had power or capacity to operate as a club, consent of the Minister has been obtained, and (c) if society was a reporting society, consent of British Columbia Securities Commission was obtained</p>	<p>s. 355 (1): if company has been dissolved, application for restoration may be made to Registrar or court</p> <p>s. 355 (2): before submitting application, applicant must (a) publish notice in Gazette, (b) mail notice to last address shown in corporate register as address or mailing address of registered office of company, and (c) reserve a name, unless restored company is to use its incorporation number and "B.C. Ltd." as its name</p> <p>s. 356 (2): (a) a related person (a director, officer, or shareholder at the time of dissolution or an heir or personal or other legal representative of person who was a shareholder at dissolution) may apply to Registrar for a full restoration of a</p>	<p>s. 217 (1): any interested person can apply to Director to have dissolved corporation or other body corporate revived as corporation under this Act</p> <p>s. 217 (2): articles of revival in form fixed by Director must be sent to Director</p> <p>s. 217 (8): "interested person" includes (a) member, director, officer, employee, and creditor, (b) person who has a contract with dissolved corporation or body corporate, (c) person who, though not a person described in para. (a) on dissolution, would be such a person if a certificate of revival were issued, and (d) trustee in bankruptcy</p>	<p>s. 191 (1): any interested person can apply to Director to have dissolved corporation or other body corporate revived as corporation under this Act</p> <p>s. 191 (2): articles of revival in form fixed by Director must be sent to Director</p>	<p>§ 14.22 (a): corporation administratively dissolved under § 14.21 may apply to Secretary of State for reinstatement within 2 years after effective date of dissolution; the application must (1) recite name of corporation and effective date of dissolution, (2) state that ground for dissolution did not exist or has been eliminated, (3) state that corporation's name satisfies requirements under Act, and (4) contain a clearance certificate from appropriate taxing authority</p> <p>§ 14.02 (b): if Secretary of State determines that application contains required information and it is correct, then Secretary of State must cancel certificate of dissolution and issue certificate of reinstatement</p>	<p>s. 122 (1): if incorporated association is dissolved under Act, then any interested person may apply to Registrar to revive it</p> <p>s. 122 (2): unless Registrar provides otherwise, applicant must send articles of revival in prescribed form and prescribed documents relating to corporate name to registrar</p> <p>s. 122 (3): on receipt of articles of revival and fees, Registrar must issue certificate of revival</p>

<i>Society Act</i>	BC	CA	SK	US	AB
	company; (b) any person may apply to Registrar for a limited restoration s. 360 (2): (a) a related person (a director, officer, or shareholder at the time of dissolution or an heir or personal or other legal representative of person who was a shareholder at dissolution) may apply to the court for a full restoration of a company; (b) any person may apply to the court for a limited restoration				
Winding Up					
ss. 267–70: society may be wound up voluntarily by special resolution; before calling meeting to consider special resolution, majority of directors must make an affidavit that they have made a full inquiry into society’s affairs and that they are of the opinion that society will be able to pay its debts within period specified in affidavit (which must not exceed 12 months from commencement of winding up), and that affidavit must be filed with Registrar before meeting and presented to members at meeting; and, a liquida-	s. 319 (1): company may liquidate if authorized by special resolution s. 319 (2): at the time the special resolution is passed company, by ordinary resolution, (a) must appoint as liquidator a person or persons qualified under s. 327 and (b) may set, or authorize directors to set, liquidator’s remuneration s. 321 (1): promptly after passage of resolutions, company must file statement of intent to liquidate with Registrar ss. 324–26: powers of court in connection with liquidation ss. 327–39: provisions	s. 219 (1): directors may propose voluntary liquidation and dissolution, or a member who is entitled to vote at an annual meeting may make that proposal in accordance with s. 163 (members’ proposals) s. 219 (3): corporation may liquidate and dissolve by special resolution, or special resolution of each class (if corporations has classes, including nonvoting classes, of members) s. 219 (4): statement of intent to dissolve in form fixed by Director must be sent to Director s. 219 (5): on receipt of	s. 193 (1): directors may propose voluntary liquidation and dissolution, or a member who is entitled to vote at a meeting may make that proposal in accordance with s. 127 (members’ proposals) s. 193 (3): corporation may liquidate and dissolve by special resolution, or special resolution of each class (if corporations has classes, including nonvoting classes, of members) s. 193 (4): statement of intent to dissolve in form fixed by Director must be sent to Director s. 193 (5): on receipt of statement of intent to	§ 14.32 (a): court in a proceeding brought to dissolve public benefit or religious corporation may appoint one or more receivers to wind up and liquidate affairs of corporation	s. 106 (1): directors may propose voluntary liquidation and dissolution, or a member who is entitled to vote at an annual meeting may make that proposal in accordance with s. 55 (members’ proposals) s. 106 (3): incorporated association may liquidate and dissolve by special resolution, or special resolution of each class (if corporations has classes, including nonvoting classes, of members) s. 106 (4): incorporated association must send statement of intent to dissolve in prescribed

<i>Society Act</i>	BC	CA	SK	US	AB
<p>tor, or liquidators, must be appointed for the purposes of winding up society's affairs and distributing its assets ss. 271–74: court has broad powers to order a winding up of a society</p>	<p>relating to liquidators</p>	<p>statement of intent to dissolve, Director must issue certificate of intent to dissolve s. 219 (7): on issuance of certificate of intent to dissolve, corporation must (a) immediately cause notice of certificate to be sent to each known creditor, (b) without delay take reasonable steps to give notice of certificate in each province where corporation carried on activities at the time statement of intent to dissolve was sent to Director, (c) do all acts required to liquidate property, and (d) after giving notice and adequately providing for discharge of liabilities, distribute property in accordance with ss. 233–34 s. 219 (8): Director or interested person may apply to court to supervise liquidation</p>	<p>dissolve, Director must issue certificate of intent to dissolve s. 193 (7): on issuance of certificate of intent to dissolve, corporation must (a) immediately cause notice of certificate to be sent to each known creditor, (b) immediately publish notice once a week for 4 consecutive weeks in newspaper published or distributed in place where corporation had registered office and take reasonable steps to give notice in each province where corporation carried on activities at the time statement of intent to dissolve was sent to Director, (c) do all acts required to liquidate property, and (d) after giving notice and adequately providing for discharge of liabilities, distribute property in accordance with s. 209 s. 194 (1): Director or interested person may apply to court to supervise liquidation</p>		<p>form to Registrar s. 106 (5): on receipt of statement of intent to dissolve, Director must issue certificate of intent to dissolve s. 106 (7): on issuance of certificate of intent to dissolve, incorporated association must (a) immediately cause notice of certificate to be sent to each known creditor, (b) immediately publish notice in the Alberta Gazette and once in newspaper published or distributed in place where corporation had registered office and take reasonable steps to give notice in each province where corporation carried on activities at the time statement of intent to dissolve was sent to Registrar, (c) do all acts required to liquidate property, and (d) after giving notice and adequately providing for discharge of liabilities, distribute property in accordance with ss.18–22 s. 106 (8): Registrar or any interested person may apply to court to supervise liquidation</p>

<i>Society Act</i>	BC	CA	SK	US	AB
Disposal of assets					
<p>s. 73 (1) (of the <i>Society Act</i>): on winding up and dissolution of society with a charitable purpose, assets must not be distributed among members, and unless constitution, bylaws, or members' resolution provides for transfer of assets (after all debts have been paid) to charitable institution or trustees on charitable purpose, assets must be transferred to Minister of Finance</p> <p>s. 73 (2) (of the <i>Society Act</i>): on winding up and dissolution of society without a charitable purpose, unless constitution, bylaws, or members' resolution provides otherwise, after all debts are paid, assets must be transferred to Minister of Finance</p>	<p>s. 330 (m): after payment of all costs related to liquidation, company's remaining assets to be distributed among shareholders according to their rights and interests in company</p>	<p>s. 233 (1): section applies to (a) corporation that is a registered charity, (b) soliciting corporation, and (c) corporation that has, within prescribed period, requested a donation from public, received a grant from federal, provincial, or municipal government, or accepted property from corporation or other entity that has requested a donation or received a grant</p> <p>s. 233 (2): articles must provide that any property remaining on dissolution, must be delivered to one or more qualified donees as defined in s. 248 (1) of the <i>Income Tax Act</i></p> <p>s. 233 (3): if articles do not so provide, liquidator must apply for an order for distribution of remaining property to qualified donees</p> <p>s. 234 (1): for corporations other than those mentioned in s. 233, liquidator must distribute remaining property in accordance with articles</p> <p>s. 234 (2): if articles are silent, liquidator must divide property into as many equal shares as</p>	<p>s. 209 (2): where person has transferred property to corporation subject to condition it be returned on dissolution, liquidator must transfer property to that person</p> <p>s. 209 (3): liquidator must transfer remaining property of membership corporation, other than property mentioned in subs. (2), in accordance with articles</p> <p>s. 209 (4): if articles are silent, liquidator must (a) divide remaining property of membership corporation in equal shares according to number of membership interests and (b) distribute shares rateably among persons having the membership interests</p> <p>s. 209 (5): if articles of charitable corporation so provide, liquidator must transfer remaining property, other than property mentioned in subs. (2), of charitable corporation to (a) a charitable corporation, (b) a registered charity, (c) a municipality, (d) government of Canada or a province, (e) any combination of the above</p>	<p>§ 14.03 (b): no assets of a public benefit or religious corporation may be distributed as part of dissolution until 20 days after notice or until Attorney General has consented in writing or indicated in writing that no action will be taken in respect of dissolution</p>	<p>s. 19: on liquidation of incorporated association the articles of which contain provision that no income or property must be distributed to member, director, or officer except on liquidation, the property of incorporated association must be distributed (a) in accordance with articles or (b) if articles are silent, to members in equal shares</p> <p>s. 20: on liquidation of incorporated association the articles of which contain provision that no income or property must be distributed to member, director, or officer during its existence or on liquidation, the property of incorporated association must be distributed in accordance with provision in articles requiring distribution to member that is body corporate similar to incorporated association or a purpose similar to the purposes of the incorporated association</p>

<i>Society Act</i>	BC	CA	SK	US	AB
		there are memberships and distribute one share to holder of each membership	<p>s. 209 (6): if articles of charitable corporation do not provide for transfer of property as contemplated by subs. (5), liquidator must transfer remaining property, other than property mentioned in subs. (2), of charitable corporation to (a) a corporation carrying on similar activities, (b) a registered charity, (c) a municipality, (d) government of Canada or a province, or (e) any combination of the above</p> <p>s. 209 (7): liquidator must obtain court order before making a distribution pursuant to subs. (6)</p>		
Conversion to for-profit company					
<p>s. 74 (1) (of the <i>Society Act</i>): with consent of Registrar and in accordance with regulations, society may be converted to company, and for that purpose, provisions of the <i>Business Corporations Act</i> relating to conversion of special Act corporations apply</p> <p>s. 74 (2) (of the <i>Society Act</i>): society with a charitable purpose may not be converted to company</p>	no equivalent	no equivalent	no equivalent	no equivalent (but § 11.01 (a) permits a nonprofit corporation to merge with a business corporation)	no equivalent

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GENERAL					
Inspection and copies of documents					
s. 95 (3): if person requests society to provide copy of a financial 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	no equivalent	no equivalent (but s. 176 (1) requires a soliciting corporation to send a copy of its financial statements to Director and s. 277 permits a person who has paid the required fee to inspect and take copies of documents sent to Director)	no equivalent (but s. 147 (1) requires a corporation to send a copy of its financial statements to Director and s. 266 permits a person who has paid the required fee to examine and obtain copies of documents sent to Director)	no equivalent	no equivalent (but s. 65 requires a soliciting incorporated association to send a copy of its financial statements to Registrar and s. 152 permits a person who has paid the required fee to examine and make copies of documents sent to Registrar)
Remedies on denial of copies					
s. 95.1 (1): person claiming to be entitled to receive copy of 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 furnish it to applicant s. 95.1 (6): if society provides Registrar with	no equivalent	no equivalent	no equivalent	no equivalent	no equivalent

<i>Society Act</i>	BC	CA	SK	US	AB
<p>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>					