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**Latest News on Bill 110**

Bill 110, *An Act to amend the Act Respecting the Legal Publicity of Sole Proprietorships, Partnerships and Legal Persons and Other Legislative Provisions*, came into force on June 17, 2005. However, some provisions of the Bill, namely those that allow businesses to combine the annual declaration with the fiscal return, will only come into force on January 1, 2006. You can access a copy of the Bill by [clicking here](#).

As of January 2006, the Bill will allow a registrant to update the information contained in the register by filing a prescribed form with the fiscal return in accordance with an agreement entered into by the Enterprise Registrar (Registrar) and the Minister of Revenue. The information will then be transferred to the Registrar's office.

Moreover, the Bill stipulates that legal persons that are required to file a fiscal return, and persons operating sole proprietorships, will pay an *annual registration fee* to the Minister of Revenue whereas the other types of businesses will pay that fee to the Registrar.

For the year 2005 the status quo is maintained - that is, registrants will continue to file their annual declarations with the Registrar's office as usual. Beginning in 2006, registrants will have the option to file their annual declarations with the Registrar's office or their annual fiscal returns with the prescribed form with the Minister of Revenue.

For more details, we refer you to a document prepared last May 27, by Ms. Thérèse Fredette, President of CRAC, by [clicking here](#).

Obviously, we will keep you advised of the application of this new Bill for 2006 as the information becomes available.



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## Golf Tournament 2005 [back](#)

This year marks the 17<sup>th</sup> edition of the annual *Classique Juri Golf* tournament, which was held at the beautiful Saint-Raphael Golf Club in Ile-Bizard. CRAC and CSRS were once again proud sponsors of this event as many of their representatives played golf on this splendid sunny day. Mr. Michel Lacroix, official announcer of the Montreal Canadiens hockey club, emceed for the evening and presented a cheque for the amount of \$92,000 to the Jean Marc Paquette Foundation. Mr. Tony Méti of the National Bank of Canada generously offered to round off that number to \$100,000.



Funds raised this year will benefit the Foundation's mission in the fight against breast cancer by supporting programs such as the famous mobile clinic called CLARA as well as *Cancer J'écoute*, a phone help-line for cancer patients and their families. Congratulations to the organizers of the tournament and the members of the Foundation for another successful event. We hope to see you again next year!



## Corporations Canada Announces Changes [back](#)

### Form 22-A Revised

In response to the demand of certain clients, Form 22-A – Change Concerning the Taxation Year-End – was revised by Corporations Canada and has been available since the beginning of July 2005. The new version of this form was devised to include a floating year-end as a taxation year-end (e.g.: last Saturday of the month of February) and allow the correction of a date erroneously entered in a previous annual report.

### Revival Kit

As of June 1, 2005, a revised policy statement was issued regarding the documents that must be filed with an application for a certificate of revival. Applicants must now file only the last two annual returns (due immediately preceding the revival), instead of three, with the articles of revival and the related fees.



## CAP celebrates 25 years [back](#)

Canadian Association of Paralegals (CAP) held its annual convention on June 17 in Montreal. In celebration of CAP's silver anniversary, the members visited various exhibitors, one of which was CRAC, attended several conferences throughout the day and took part in



Johanne Muzzo & Anne Roy of CRAC's team

the association's annual general meeting. The festivities continued well into the evening with drinks and dinner at the Casino of Montreal.

Ms. Chantal Leblanc, from the firm Heenan Blaikie, was the lucky winner of two tickets to the *Cavalia* show, courtesy of CRAC. Finally, we wish to take this opportunity to congratulate Ms. Eileen Hanley, of Osler, Hoskin & Harcourt, for her newly elected post as President. We have no doubt that Eileen is up for the challenge and will do a fine job at the helm of CAP.

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### C.R.A.C. Corporate Research and Analysis Centre

1080 Beaver Hall Hill,  
Suite 1717  
Montreal (Quebec) Canada  
H2Z 1S8  
Tel: (514) 861-2722  
Toll free: 1-800-361-5744  
Fax: (514) 861-2751  
E-mail: [crac@crac.com](mailto:crac@crac.com)

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