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It's now their turn...Notaries can incorporate!

Just like the Order of Chartered Accountants and the Quebec Bar, the *Chambre des notaires du Québec* followed suit with a regulation to permit other ways for its members to exercise their profession. The *Regulation respecting the practice of the notarial profession within a partnership or company* (hereinafter, referred to as "Regulation") was published in the *Gazette officielle du Québec* on November 30, 2005 and will come into force on December 15, 2005.

This Regulation allows notaries to practice their profession within a limited liability partnership or a joint-stock company, as well as multidisciplinary activities with other professionals within these same entities.

These changes created the necessity to amend the *Code of Ethics of Notaries* in order to adapt it to include the new methods to carry on their professional activities. Thus, the *Regulation to amend the Code of Ethics of Notaries* (2005, 137 G.O. II 5053, (n° 48, 30/11/05)) will also come into effect on December 15, 2005.

A notary may practice his profession within a partnership or company if he complies with the terms and conditions provided for in the Regulation, and in particular, he ensures that these conditions are stipulated in the articles of incorporation or the partnership agreement. In an effort to help our clients, we should have schedules adapted for the incorporation of notaries available soon. For more information, please call Ms Annie Fredette, ext. 355.

These new options to practice as a notary do not affect his duty to comply with the *Notaries Act* and regulations adopted pursuant thereto, notably, with respect to professional secrecy and the duty to act impartial in his capacity as public officer.

To our knowledge, chartered accountants and lawyers are currently the only professionals to be able to practice within a limited liability partnership or a company, but as of December 15, we can also add notaries and certified general accountants to that list. It will be interesting to see which other professions will follow suit. We will keep you posted.

FOOD FOR THOUGHT
 "I can resist everything,
 except temptation!"
Oscar Wilde



Season's Greetings!

Oh! The month of December...it's easy to get caught up in the rush of the season. With last-minute shopping, all the feasting and festivities with family and friends, and the urgent files that have to be settled before the holiday break, no wonder everyone runs out of steam. Notwithstanding the hurried pace at this time of the year, may the joy of this season refresh your spirit and bring peace to all. To our clients and friends, from near and far, we would also like to express our appreciation for your valued business throughout the year and say thank you for your continued support. From all of us at C.R.A.C., we wish you Happy Holidays and a prosperous New Year 2006!

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New Service in IncoWeb®: Declaration of Registration for Sole Proprietorships and Partnerships Online

Autumn has been bustling with activity, with the coming into force of the new Regulation 45-106, the general strike at the Registrar's office (luckily, it was resolved rather quickly) and the filing of annual declarations. But the fun's not over, we have also been busy implementing a new service online in our IncoWeb® system.

The declaration of registration for *sole proprietorships and partnerships* is now available online in IncoWeb®. This new service is added on to the declaration of registration and initial declaration for *legal persons* already available in IncoWeb® since last September.

You can now fill out a declaration of registration online for these new entities and transmit it to C.R.A.C. Why do it online? Well, there are many advantages. Here are just a few:

- ***Eliminate double data entry:*** The data you enter in IncoWeb® for a declaration of registration is automatically duplicated for another service you may need for the same file, such as, for example, the TaxExpress™ service, thus saving you precious time;
- ***Savings:*** You save \$10 on our filing service fee when you transmit your declaration to us online through IncoWeb®;
- ***Automatic validation:*** IncoWeb® conducts an automatic validation of the minimum data requirements before sending to C.R.A.C., thus avoiding any unnecessary delay;
- ***Save your declaration:*** Files can be saved, retrieved and modified as often as you would like before sending to C.R.A.C.;
- ***Print and review:*** You can print a copy of the declaration in PDF format for your records. You can also review your declaration on screen as often as you want to ensure it is properly completed before sending it to C.R.A.C.;
- ***Prompt filing:*** Once received online by C.R.A.C., your declaration is verified one last time by our qualified technicians and filed promptly with the Registrar's office.

What's more, in IncoWeb® all you have to do is enter the data once for several services at a time for a legal person, such as the incorporation, the declaration of registration or initial, depending on the jurisdiction, as well as the TaxExpress™ service. Once that's done, you can transmit to C.R.A.C. all at same time. Now that's efficiency!

Client Assistance

IncoWeb® is so easy to use. Try it! You'll like it. If you need help, you can reach us from Monday through Friday, between 8:30 a.m. and 5:00 p.m., by calling 514-861-2722 (Toll-free: 1-800-361-5744) or by emailing to crac@crac.com

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IncoWeb® Training

You are interested to learn more about our online IncoWeb® services?

Whether you are already a user of our online IncoWeb® service or not, you probably will enjoy a one-hour free training session. For more information or to schedule a training session, please call Annie Fredette at 514-861-2799, ext. 355, or contact her by email at afredette@crac.com

Holiday Closings for December and January

Listed below are the holiday closures for the offices of the Enterprise Registrar ("REQ"), Corporations Canada and C.R.A.C.:

- **Friday, December 23, 2005:** REQ closed; Corporations Canada and C.R.A.C. open;
- **Monday, December 26, 2005:** REQ, Corporations Canada and C.R.A.C. closed;
- **Tuesday, December 27, 2005:** REQ, Corporations Canada and C.R.A.C. closed;
- **Wednesday, December 28, 2005:** REQ, Corporations Canada and C.R.A.C. open;
- **Thursday, December 29, 2005:** REQ, Corporations Canada and C.R.A.C. open;
- **Friday, December 30, 2005:** REQ closed; Corporations Canada and C.R.A.C. open;
- **Monday, January 2, 2006:** REQ, Corporations Canada and C.R.A.C. closed;
- **Tuesday, January 3, 2006:** REQ closed; Corporations Canada and C.R.A.C. open.

To obtain a certificate date from December 23 to 27, we must receive your documents for filing at the latest by 4:00 p.m. on Friday, December 23, 2005. For *IncoWeb*® users, your documents must be sent to C.R.A.C for filing before 4:30 p.m. on Friday, December 23, 2005.

To obtain a certificate date from December 30, 2005 to January 2, 2006, we must receive your documents for filing at the latest by 4:00 p.m. on Friday, December 30, 2005. For *IncoWeb*® users, your documents must be sent to C.R.A.C for filing before 4:30 p.m. on Friday, December 30, 2005.

It is very important to indicate the date required for the certificate on your cover letter and the articles (for provincial documents) and we will take all necessary steps to ensure the documents are filed as requested. Please do not hesitate to call us for any questions you may have.

From all of us to all of you, we extend our warmest cheers for the holidays and wish you health and joy for the New Year!

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December 15 – Deadline to File 2005 Annual Declarations

It's that time of the year again! No, not Christmas - but annual declarations! Are you bogged down with so many annual declarations that you don't know where to start? Well, let C.R.A.C. help you.

Until December 15, C.R.A.C. will continue to offer our clients a special service fee for filing annual declarations in batches of 10 or more, and 25 or more. The special fees are as follows:

- **10 or more: \$15 + tax per annual declaration; and**
- **25 or more: \$10 + tax per annual declaration.**

To benefit from these special rates, the filing of declarations in batches will

be done without verification and you will have to provide for the government fees. We will, of course, do the follow-up on the declarations filed with the Registrar's office.

Let us file your annual declarations for you, and not only will you not have to worry about them again but you'll save money at the same time.

Finally, do not forget that the last day to file the annual declarations is December 15, 2005. Hurry! There's not much time left!

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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

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rsgareau@crac.com