

CITY OF MISSISSAUGA ENFORCEMENT UNIT

QUESTION AND ANSWER GUIDE

On

BUSINESS LICENSING APPLICATIONS AND RENEWALS

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COMMONLY ASKED QUESTIONS AND ANSWERS

1. What By-law requires businesses to obtain a City of Mississauga Business Licence?

City of Mississauga Business Licensing By-law 1-06.

2. Where can I find a copy of the by-law?

A copy of the By-law can be purchased from the Office of the City Clerk or found on line at:

<http://www.mississauga.ca/portal/cityhall/bylaws>

3 How do I know if my business requires a licence?

Schedule 2 of the by-law lists the types of businesses that are required to obtain a licence.

4. How can I apply for a licence?

*The applicant or authorized agent can attend the Compliance and Licensing Enforcement counter located at City Hall, 300 City Centre Drive, Ground Floor, next to the West Entrance to City Hall with the required documents. Documents will vary dependent on the type of licence applied for. **Appendix 1.** Business Licence Application Document Requirement Checklist. **Appendix 2.** Business Licence Application.*

5. Is there a fee for the licence?

There is a fee for all licences, whether it is a new application or renewal of an existing licence. The amount of the fee varies dependent upon the type of licence. Residents can call 3-1-1 to obtain the current fee

amount for the type of licence, whether it is a new one or for a renewal of a particular licence.

6. If I have questions regarding the application who can I call for an answer?

Within City of Mississauga, call 3-1-1. If calling outside of City limits, please dial 905-615-4311.

7. Are there additional documents that I will need to file?

Documents will vary dependent on the type of licence applied for. Typical documents that may be required are:

- ***Articles of Incorporation***
- ***Criminal Record Search***
- ***Legal Form of Identification, i.e. Driver's Licence***
- ***Certificate of Medical Fitness***
- ***Region of Peel Health Clearance***

8. Where can I obtain these additional forms?

- ***Articles of Incorporation: Service Ontario at www.serviceontario.ca or call 416-314-8880***
- ***Criminal Record Search: Peel Regional Police Headquarters, 7750 Hurontario Street, Brampton, Ontario: Open Monday to Friday from 8am to 6pm and Saturdays from 10am until 2pm.***
- ***Legal Form of Identification, i.e. Driver's Licence: Ontario Government issued Identification, passport, healthcard, etc.***
- ***Certificate of Medical Fitness: Doctor or recognized Health Care Professional.***

- **Region of Peel Health Clearance:** Region of Peel Health Department, General Inquiries at www.peelregion.ca or call 905-791-7800.

9. How long will it take for my licence to be issued?

If all information and documentation required is provided, the licence may be issued at the time of application for the new or renewed licence.

10. What is required to renew my business licence?

*A completed Business Licence Application Form, and the documents as listed in the attached Renewal Notice Package. **Appendix 3.** New Renewal Requirements.*

11. What is a Corporation last Annual Return Form?

*It is a document required to be completed under the Corporations Information Act to ensure the corporation's information is up to date. **Appendix 4.** Provincial and Federal Annual Returns, Master Business Name Registration.*

12. Why am I required to file a Corporation last Annual Return Form?

*It is a mandatory annual filing requirement under the Corporations Information Act. It requires corporations to list **any changes to:***

- the head or registered office address.
- names, addresses for service and date elected/appointed or the date election /appointment of directors ceased.
- certify that all information noted is true.

13. Where can I get the form?

The form can quite often easily be obtained from the businesses accountant or by whomever is filing the return on behalf of the business.

14. Where can I get additional information on other government agencies and services?

Appendix 5. Business Licensing Frequently Asked Contact Numbers.

Appendix 6. Corporations Information Annual Return Questions and Answers.

BUSINESS LICENCE APPLICATION DOCUMENT REQUIREMENT LIST

To complete the application for the business licence that you are applying for, you must provide copies of the items indicated with a check mark below:

Completed Application	
Articles of Incorporation	
Business Name Registration	
Completed Police Criminal Record Search	
Medical Certificate	
Zoning Certificate/Building Permit	
Current T.S.S.A. Amusement Device Permit for each ride	
Current T.S.S.A. Amusement Device License	
Provincial Trades Licence (CERTIFICATE OF QUALIFICATION)	
Current Trade licence from any other municipality If no other municipal licence, an exam may need to be written	Y N
Letter of Authorization	
Letter of Employment	
Security Deposit (Pawnbrokers only) - \$2,000,000.00	
Certificate of Insurance	

Certificate of Insurance should be endorsed to the City of Mississauga to indicate that the City of Mississauga shall be given at least ten (10) days notice in writing of any cancellation, expiration or variation in the policy and ensuring the amount set out below (exclusive of interest and cost) against loss or damage which results in bodily harm to or death of one or more persons and loss of property resulting from any accident.

- Trades - Minimum \$1,000,000.00 Liability
- Carnivals - Minimum \$5,000,000.00
- Circus - Minimum \$5,000,000.00

Fee:

K:\cityofadmin\group\standards\business\direction sheet for criminal record search business licensing.doc
Revised: April 2010

3. Please answer all of the following questions:-

1. Have you or your company ever been licensed by any municipality? If yes, type of licence: _____ Municipality _____	<input type="checkbox"/> Yes Year _____	<input type="checkbox"/> No
2. Have you as an officer or director ever had a licence refused or revoked? If yes, give full details: _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3. Have you ever been convicted of any criminal offence for which a pardon has not been granted? If yes, give full details: _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4. Are you an undischarged bankrupt? (Not granted discharge or formal permission to resume business dealings) If yes, give full details: _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5. Have you any unpaid judgements outstanding? If yes, give full details: _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No

4. Declaration - New Application Only

THE APPLICANT DECLARES THAT:

I, _____ of the city/town of _____
in the county/region of _____ do solemnly declare:

- I am the applicant, authorized agent, or;
- All the information and any statement contained in this application is true
- I consent to the City of Mississauga to making inquiries to Peel Regional Police regarding any criminal record for which a pardon has not been granted.

Signature of Applicant/Corporate Officer _____ Company Title/Position _____

SWORN BEFORE ME AT: The City of Mississauga / _____
in the Region / _____ of Peel / _____
this _____ day of _____, 20____.

A Commissioner etc.

5. Renewal

The signature must be: a) In the case of a single proprietorship, the owner
b) For partnership, one of the registered partners
c) For a corporation, one of the directors or officers

Signature _____ Date _____

Print Name _____

Company Title/Position _____ Phone No. _____

Form 678 - Page 2 (Rev. 2011.06)



IMPORTANT NOTICE

New Renewal Requirements

To All City of Mississauga Licencees:

Enclosed with this notice is the Business Licence Application package to renew your licence. Holders of an operating licence issued by the Compliance and Licensing section of the Enforcement Division of the City of Mississauga are required to submit the following documents upon renewal of the operating licence.

If your business is operated by a:

Corporation:

1. Ontario Corporations – last Annual Return (*Schedule 546, Corporations Information Act*)
2. Federal Corporations – last Annual Return (Form 22, Section 263 of the Canada Business Corporations Act (CBCA))
3. Master Business Name Registration (*valid – not expired*) If the Corporation is a numbered company or a name registered other than the operating name.
Note: If the Corporation is registered as the business name, a Master Business Name Registration is not required.

Sole Proprietorship or Partnership:

3. Master Business Name Registration (*valid – not expired*)

Examples of these documents are on the reverse of this notice, for your reference. You may wish to contact your accountant, who may have knowledge of the required documents. If you have any questions about obtaining these documents please contact:

Service Ontario at www.serviceontario.ca or 416-314-8880

Industry Canada at www.ic.gc.ca

In order to process your renewal application quickly and efficiently, please ensure that these documents accompany your completed Business Licence Application form 676 with payment. Failing to provide the necessary documents will result in your file being withheld and the operating licence not issued. Please be advised that possible legal action may be taken, should the business continue to operate without a valid operating licence.

If you have any questions, please contact our Call Center at 3-1-1 from any Mississauga landline or 905-615-4311.

Sincerely,

Compliance & Licensing, Enforcement

Fax: 905-615-3374



Business Licensing Frequently Asked Contact Numbers

Business Registration - Corporations
 Ministry of Consumer and Business Services
 Companies Branch Public Office
 383 University Ave., 2nd Floor
 Toronto, ON M5G 2M2
 Tel: 416-314-9161 Fax: 905-949-3389

Business Registration - Sole Proprietorship/ Partnership;
Retail Sales Tax, Employer Health Tax
 Service Ontario - General # 1-800-267-8097
 Help Line 1-800-361-3223 or 416-314-8880
 7765 Hurontario Street, Brampton, Ontario
 (Beside the Brampton Court House)
 Hours: 8:30 am - 5:00 pm.
 Registrations at the ServiceOntario location are by walk-in only and offered on a first come first serve basis.
Vendor's Permit
 Ministry of Revenue - call: 1-866-668-8297
 Refer to: www.ontario.ca/taxservices

Clients can also register online at
www.serviceontario.ca or
www.businessregistration.go.ca
www.ontario.ca/taxservices

Land Registry Office (Brampton)
 7765 Hurontario St, 1st Floor
 Brampton, ON L6W 4S8
 Tel: 1-800-267-8097 Fax: 905-874-4012

Liquor Licence
 Alcohol & Gaming Commission of Ontario
 Licensing and Registration Department
 90 Sheppard Ave E., Suite 200
 Toronto, ON M2N 0A4
 Tel: 416-326-6700 Fax: 416-326-5555
www.agco.on.ca

Contact Us



Location:
 The Mississauga Business Enterprise Centre is conveniently located in downtown Mississauga in the Mississauga Central Library, 4th floor, 391 Burnhamthorpe Rd. W., Mississauga.

Hours of Operation:
 9:00 a.m. to 5:00 p.m.

Monday - Friday
How to Contact Us:
 Tel: 905-615-3275
 Fax: 905-615-4447
 E-Mail: mbec@mississauga.ca

Ministry of Community Services
 Children Services (Day Care)
 Tel: 905-567-7177

Ministry of Training - Colleges & Universities
 Education and Training Apprenticeship Services
 10 Kingsbridge Garden Circle, Suite 610
 Mississauga, ON L5R 3K6
 Tel: 905-279-7333

Ontario Motor Vehicle Industry Council
 (Dealer Registration)
 789 Don Mills Rd, Suite 800
 Toronto, ON M3C 1T5
 Tel: 416-226-4500 Fax: 416-226-3208

Better Business Bureau (Toronto Branch)
 1 Eva Rd, Suite 110
 Etobicoke, ON M9C 4Z5
 Tel: 416-621-9184 Manager: Pam Scamurra
www.bbb.on.ca

GST Number & Import/Export Licence
 Canada Customs & Revenue Agency
 5800 Hurontario St, PO Box 6000
 Mississauga, ON L6A 4E9
 Tel: 1-800-959-5526

Region of Peel Health Department
 General Inquiries
 905-701-7800
www.peelregion.ca

Government of Ontario: Ministry of Government Services

ServiceOntario

Corporations Information Act Annual Return Questions and Answers

Q1. Why is a corporation required to file a *Corporations Information Act* Annual Return?

A1. The *Corporations Information Act* Annual Return is a mandatory filing requirement that helps to ensure the corporation's information is up to date on the corporate Public Record.

Q2. What types of Corporations are required to file a *Corporations Information Act* Annual Return?

A2. Per Subsection 6(2) of Ontario Regulation 182 made under the *Corporations Information Act*, the following types of corporations are required to file a *Corporations Information Act* Annual Return:

1. Corporations subject to the *Business Corporations Act* (BCA)
2. Corporations subject to the *Corporations Act* (CA)
3. Foreign corporations with a licence endorsed under the *Extra-Provincial Corporations Act* (EPCA)

Q3. Is there a Government fee for filing a *Corporations Information Act* Annual Return?

A3. No, there is currently no fee for filing a *Corporations Information Act* Annual Return.

Q4. What are the filing requirements for Ontario business corporations?

A4. For tax years ending after December 31, 2008, you are required to file a Schedule 646, *Corporations Information Act* Annual Return for Ontario Corporations, with the Canada Revenue Agency, together with your T2 Corporation Income Tax return. This return must be filed within six months after the end of each tax year.

You continue to have the option of filing a standalone *Corporations Information Act* Annual Return electronically with the Service Providers under contract with the Ontario government.

Q5. What are the filing requirements for non-profit corporations?

A5. Non-registered Charities (federal *Income Tax Act*) - If you have a not-for-profit corporation which is not a charity registered under the federal *Income Tax Act*, for tax years ending after December 31, 2008, you are required to file a Schedule 546, *Corporations Information Act* Annual Return for Ontario Corporations, with the Canada Revenue Agency, together with your T2 Corporation Income Tax return. This return must be filed within six months after the end of each tax year.

<http://www.ontario.ca/ontprodconsume/groups/content/@onca/@bundles/@cpps/ docum...> 2012/01/23

Registered Charities (federal *Income Tax Act*) - If you have a not-for-profit corporation which is a charity registered under the federal *Income Tax Act*, for tax years ending after December 31, 2008, you are required to file a *Corporations Information Act* Annual Return using either the Charities RC232WS - Director/Officer Worksheet and Ontario *Corporations Information Act* Annual Return, or the Charities RC232 - Ontario *Corporations Information Act* Annual Return Worksheet in combination with the T1235, Director/Trustees and Like Officials Worksheet. The appropriate worksheet(s) must be submitted along with the T3010 Registered Charity Information Return.

This return must be filed within six months after the end of each tax year. In the past, for anniversary dates prior to January 1, 2009, *Corporations Information Act* Annual Returns for all not-for-profit corporations were filed within 60 days of the anniversary of the incorporation or amalgamation.

You continue to have the option to file a standalone *Corporations Information Act* Annual Return electronically with the Service Providers under contract with the Ontario government.

Q6. I didn't receive a turnaround document from the Canada Revenue Agency. How do I file?

A6. If you are a not-for-profit corporation but not a charity registered under the federal *Income Tax Act*, there is no longer a turnaround document provided to you. You are required to file Schedule 546. For details, refer to A5 (above).

If you are a charity registered under the federal *Income Tax Act* and you didn't receive a turnaround document, you are required to file the RC232, in combination with the T1235 worksheet. For details, refer to A5 (above).

Q7. What are the filing requirements for Extra-Provincial Foreign corporations?

A7. For tax years ending after December 31, 2008, you are required to file a Schedule 546, *Corporations Information Act* Annual Return for Foreign Business Corporations, with the Canada Revenue Agency, together with the T2 Corporation Income Tax return. This return must be filed within six months after the end of each tax year.

Q8. For what date should I report my information on my *Corporations Information Act* Annual Return?

A8. The information on your *Corporations Information Act* Annual Return must always be the current information as of the date of delivery to the Minister responsible for the administration of the *Corporations Information Act* or the Canada Revenue Agency, in accordance with the regulations under the *Corporations Information Act*.

Q9. What if after January 1, 2009, my corporation has to file a *Corporations Information Act* Annual Return for a year prior to 2009?

A9. Ontario business corporations are required to file their *Corporations Information Act* Annual Return electronically with the Service Providers under contract with the Ontario government for tax years ending before January 1, 2009.

Ontario not-for-profit corporations are required to file their *Corporations Information Act* Annual Return electronically with the Service Providers under contract with the Ontario government for incorporation or amalgamation anniversary dates before January 1, 2009.

Note: Ontario business and not-for-profit corporations may file a standalone Corporations Information Act Annual Return with the Ontario government Service Providers.

Q10. My corporation does not have taxable income in Ontario. Am I still required to file a Corporations Information Act Annual Return?

A10. Yes. In the absence of Ontario taxable income, a corporation must file a *Corporations Information Act* Annual Return each year as required under the *Corporations Information Act*. The information on the *Corporations Information Act* Annual Return is required to be filed under the Act, regardless of any requirements under federal and Ontario corporate income tax acts.

For tax years ending AFTER December 31, 2008: Business corporations are required to file their *Corporations Information Act* Annual Return with the Canada Revenue Agency, together with their T2 Corporation Income Tax return for each tax year, whether or not the corporation has taxable income in Ontario. Ontario business and not-for-profit corporations have the option to file a standalone *Corporations Information Act* Annual Return through the Service Providers under contract with the Ontario government.

Q11. If my corporation is dissolved, am I required to file a Corporations Information Act Annual Return?

A11. No. If a corporation is dissolved or has been cancelled, filing transactions updating the corporate record cannot be accepted.

Q12. Are there any fines or penalties associated with non-compliance of the Corporations Information Act Annual Return?

A12. Corporations that fail to file a Corporations Information Act Annual Return are subject to cancellation. Also, a corporation that is in default of a requirement to file a return or notice under the Act is not capable of maintaining a proceeding in an Ontario court in respect of the corporation's business except with leave of the court.

Q13. How is the term senior officer defined?

A13. The term senior officer is defined in the BCA as (a) the chair of the board of the directors, a vice-chair of the board of directors, the president, a vice-president, the secretary, the treasurer or the general manager of a corporation or any other individual who performs functions for a corporation similar to those normally performed by an individual occupying any such office, and (b) each of the five highest paid employees of the corporation including any individual referred to in clause (a).

Q14. My corporation has amalgamated. Am I still required to file a Corporations Information Act Annual Return for the pre-amalgamated corporations?

A14. The original amalgamating corporations that have since amalgamated and continued as one amalgamated corporation are NOT required to file a Corporations Information Act Annual Return. Filing transactions updating the corporate record cannot be accepted for these corporations. The corporation resulting from the amalgamation is required to file a *Corporations Information Act* Annual Return at the appropriate time.

Q15. If my corporation is in receivership, am I still required to file the Corporations Information Act Annual Return?

A15. A corporation in receivership remains subject to the legal requirement to file a *Corporations Information Act* Annual Return. However, if it is a court-ordered receiver, the Central Production and Verification Services Branch should be provided with a copy of the court order to determine whether it contains provisions that could affect the initiation of enforcement proceedings by the Central Production and Verification Services Branch.

Q16. My corporation has just declared bankruptcy. Do I need to file the *Corporations Information Act* Annual Return?

A16. The Central Production and Verification Services Branch should be notified if a corporation is subject to the federal *Bankruptcy and Insolvency Act*. While a corporation in bankruptcy remains subject to the legal requirement to file a *Corporations Information Act* Annual Return, the Central Production and Verification Services Branch refrains from initiating enforcement proceedings involving the corporation until the bankruptcy is discharged or a court orders otherwise.

Q17. How can I obtain a current list of current administrators on file for my corporation?

A17. You can obtain a list of current administrators by purchasing a Corporation Profile Report. A Corporation Profile Report displays current information on the Public Record for a corporation. All active directors and officers are listed. Some historical information, such as amalgamating corporations, where the corporation is an amalgamation, and name history, is also included in the report. The Corporation Profile Report can be obtained electronically, in person, or by mail as described below.

Electronic Service

A Corporation Profile Report can be ordered via one of the three Service Providers under contract with the Ontario government. Note: The Service Providers levy a service charge for the online services they provide. As their rates are competitive, clients should check with each one before choosing a Service Provider. Once a report has been ordered via a Service Provider, the results are immediate. For a list of Service Providers, visit: www.Ontario.ca.

Staff Assisted

In Person at the Public Office

A Corporation Profile Report may be ordered in person at the ServiceOntario Public Office in Toronto between 8:30 a.m. and 5:00 p.m., Monday to Friday (excluding statutory and government holidays). The Public Office is located at: 375 University Avenue on the second floor. Search results are immediate.

By Mail

A Corporation Profile Report can also be ordered via mail from ServiceOntario at 393 University Avenue, Suite 200, Toronto, Ontario M5G 2M2. Allow four to six weeks for processing.

Cost of the Corporation Profile Report

For information on the cost of the Corporation Profile Report, please refer to the Companies Service Standards and Fees document at: www.Ontario.ca.

Q18. My Corporations Information Act Annual Return Correction Request shows duplications in officers/directors and some administrators who should not be there. How do I remove these duplications or administrators who should not be there?

A18. You may remove any duplicated and additional administrators once you have determined that they should not be shown on the Public Record or that they were erroneously reported.

You can remove each administrator that was either duplicated or erroneously reported by indicating a Date Ceased equal to the Date Appointed/Elected for each administrator you have determined should not be displayed on the Public Record. This in effect cancels out the administrator and the positions held by that administrator. However, previous records for that corporation will still reflect the administrators that were ceased.

Q19. I have an Ontario corporation. Can I file my Corporations Information Act Annual Return and make corrections to it electronically?

A19. Yes. Ontario business and non-profit corporations, will continue to be able to file and make corrections to the Corporations Information Act Annual Return electronically through the Service Providers under contract with the Ontario government.

Q20. How do I obtain a replacement Corporations Information Act Annual Return?

A20. For tax years ending after December 31, 2008, corporations can file an Integrated federal/provincial tax return and Corporations Information Act Annual Return with the Canada Revenue Agency. These forms are available from the Canada Revenue Agency.

Ontario corporations can also file a standalone Corporations Information Act Annual Return electronically through one of the Service Providers under contract with the Ontario government. For a list of Service Providers, visit: www.ontario.ca.

Q21. Can an Extra-Provincial Foreign corporation file a Corporations Information Act Annual Return electronically through one of the Service Providers?

A21. The Service Providers do not currently offer this capability.

Q22. Can I file a standalone Corporations Information Act Annual Return with the Canada Revenue Agency?

A22. No. The Corporations Information Act Annual Return must be filed with the Canada Revenue Agency, together with your T2 Corporation Income Tax Return or your T3010 Registered Charity Information Return. The Canada Revenue Agency will not accept a standalone Corporations Information Act Annual Return.

If you have an Ontario business or non-profit corporation, you can file a standalone Corporations Information Act Annual Return through the Service Providers under contract with the Ontario government and pay the applicable service charge.

Q23. Who do I contact if I have any questions regarding the completion of the Corporations Information Act Annual Return?

A23. The Canada Revenue Agency handles all general enquiries including those pertaining to filings for tax year-ends before January 1, 2009.

The Canada Revenue Agency helpline numbers are:

Type of Enquiry: Enquiries for T2/CIA AR, including prior year CIA AR filings
Telephone Number: 1-800-959-5525 (English) 1-800-959-7775 (French) 1-800-665-0354
(TTY)

Type of Enquiry: Charities enquiries including the CIA AR
Telephone Number: 1-800-267-2384 (English) 1-888-892-5867 (French) 1-800-665-0354
(TTY)

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