

# HEAD OFFICE (Notes)

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## TABLE OF CONTENTS

	PAGE
<b>1.00 GENERAL COMMENTS</b> .....	<b>2</b>
1.01 Legal Domicile .....	2
1.02 Head Office / Place of Business .....	2
1.03 Head Office / Residence .....	2
<b>2.00 LEGAL FRAMEWORK</b> .....	<b>2</b>
2.01 Laws and Regulations .....	2
2.02 Case Law .....	3
<b>3.00 CHOICE OF HEAD OFFICE</b> .....	<b>3</b>
3.01 Tax Considerations .....	3
3.02 Administrative Considerations .....	3
3.03 Other Considerations .....	4
<b>4.00 USE OF HEAD OFFICE</b> .....	<b>4</b>
4.01 Place of Meetings .....	4
4.02 Place Where Documents can be Examined .....	4
4.03 Place of Service .....	4

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# HEAD OFFICE

## (Notes)

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### HEAD OFFICE

#### 1.00 GENERAL COMMENTS

##### 1.01 Legal Domicile

A corporation's head office is first and foremost its legal domicile, which is a different concept than the domicile of an individual. An individual's domicile is determined based on his physical connection to a particular location. In the case of a corporation, the domicile is determined based on the choice made by the incorporator or the directors of the corporation rather than on any physical connection.

##### 1.02 Head Office / Place of Business

A distinction must be made between a corporation's head office and its principal place of business. In many cases, the head office and principal place of business are located at the same place, but this is not a requirement. The principal place of business of a corporation is where it conducts its business. Certain administrative procedures must be followed to make any change to the location of the head office, but this is not the case for the principal place of business.

##### 1.03 Head Office / Residence

From a tax point of view, a distinction must be made between a corporation's head office and its residence. The *Income Tax Act* states that, for tax liability purposes, residency determines a corporation's level of taxation. Even if the head office is the legal domicile of the corporation, the tax authorities will not necessarily consider it to be the corporation's place of residence. Also, case law focuses more on the concept of control to determine a corporation's residence than on the concept of domicile.

#### 2.00 LEGAL FRAMEWORK

##### 2.01 Laws and Regulations

Federal law uses the term "registered office" instead of "head office". Both statutes require that the head (or registered) office be located in Canada in the case of a Canadian corporation and in Quebec in the case of a provincial corporation.

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