

# REGISTERED OFFICE (Notes)

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# REGISTERED OFFICE

## (Notes)

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### REGISTERED OFFICE

#### 1.00 GENERAL COMMENTS

##### 1.01 Legal Domicile

A corporation's registered office is first and foremost its legal domicile, not to be confused with 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, 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 Registered Office / Place of Business

A distinction must be made between a corporation's registered office and its principal place of business. In many cases, the registered 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 registered office, but this is not the case for the principal place of business.

##### 1.03 Registered Office / Residence

From a tax point of view, a distinction must be made between a corporation's registered 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 registered 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

Neither federal nor provincial law defines the term "registered office". Both statutes require that the registered office be located in Canada in the case of a Canadian corporation and in Ontario in the case of a provincial corporation.

In the case of a federal corporation, it is advisable to only record the province, rather than the complete address of the registered office: it is simpler and less costly to make a change of address this way. Moving the registered office within the province indicated in the