



## Starting a Business in Manitoba

Information on the requirements for licensing, regulations and taxation when starting or operating a business in Manitoba.

**Note:** Addresses, phone numbers, websites and Emails are subject to change without notice. Information was accurate when published.

The World Trade Centre Winnipeg and Entrepreneurship Manitoba are proud to provide this information to entrepreneurs who are interested in starting a business in Manitoba. We offer more in-depth business information relating to programs and services, business information, events, seminars and research services.

All businesses must comply with the regulations within their area of location and for their specific type of business.

Contact: Business InfoCentre  
World Trade Centre Winnipeg  
219, boul. Provencher Blvd, 3rd floor/3e étage  
Winnipeg, Manitoba R2H 0G4  
Phone: 204-984-2272  
Toll Free: 1-800-665-2019  
Email: [cbn@wtcwinnipeg.com](mailto:cbn@wtcwinnipeg.com)  
Website: [www.wtcwinnipeg.com/bic](http://www.wtcwinnipeg.com/bic)

Entrepreneurship Manitoba  
250 – 240 Graham Avenue  
Winnipeg, Manitoba R3C 0J7  
Phone: 204-945-8200  
Toll free: 1-855-836-7250  
Email: [EMBinfo@gov.mb.ca](mailto:EMBinfo@gov.mb.ca)  
Website: [www.manitoba.ca/emb](http://www.manitoba.ca/emb)

### REGISTER YOUR BUSINESS NAME

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#### Who must register a business name?

If you operate your business as a sole proprietor using your own name as the business name, registration is not generally necessary provided you erect a sign in full public view giving your full name.

For example, if Mr. Jones is the sole owner of a business he proposes to call J.H. Jones Plumbing, he would not be required to register the name.

#### You will be required to register the name of your business:

- if you intend to carry on business under a name other than your own family name, (ex: Economy Plumbing)

- if you are associated in a partnership, (ex: J.H. Jones and F.H. Smith Plumbing)
- if your business name indicates that more than one person is involved in conducting the business (ex: Jones & Company)

### **How do I register my business name in Manitoba for an unincorporated business - sole proprietor or partnership?**

There are two steps to registering these types of business structures:

- **Step 1:** Reserving the name: To find out if the name you have chosen is available, you must file a Request for Name Reservation. The fee is \$45. Requests for Name Reservation can now be filed online. If approved, the name will be reserved for 90 days. If it is rejected, you must choose a new name, file again and pay another \$45. The Entrepreneurship Manitoba Business Library offers preliminary name searches for people looking to register and/or incorporate their business in Manitoba. We will check the Companies Office database, federal incorporations database and the Canadian trade-marks database for you. This service can help identify obvious naming conflicts with existing business names and/or trademarks. This is helpful because it means you can potentially avoid spending extra monies. The Manitoba Companies Office is the official source to accept or reject your business name.
- **Step 2:** Registering the name: File the registration forms before your reservation expires. The fee is \$60. Please write separate cheques if you are filing your Request for Business Name Reservation and the registration forms together. Do not print business cards, stationery or signage before the name is registered or incorporated – if the name is unavailable, the money spent has been wasted on materials that cannot be used. It is strongly advised you seek legal advice when entering into a partnership and to formalize any business agreement in writing.

### **How do I register my business name in Manitoba for an Incorporation – Provincial/Federal business?**

You may incorporate your company either under the federal *Canada Business Corporation Act* or under the *Manitoba Corporations Act*. Prior reservation of the corporate name is mandatory. Because of the complexity of the law, legal advice should be obtained.

There are two types of incorporation in Canada; provincial and federal incorporation. The main difference between the two is that federal incorporation gives your business increased business name protection and wider rights to carry on business. If your business is and plans to be operating primarily within one province, provincial incorporation may be enough for you. Federal incorporation under *Canada Business Corporation Act* can be an excellent choice if your business needs the nation-wide business name protection that federal incorporation provides, or if your business is or will be operating internationally.

#### **Provincial incorporation:**

There are two steps to registering this type of business structure:

- **Step 1:** Reserving the Name - \$45 (Same instructions as above.)
- **Step 2:** Filing Articles of Incorporation  
Share – \$350  
Non-Share/Profit – \$120

Contact Companies Office – Provincial name registration & incorporation  
Phone: 204-945-2500  
Toll free: 1-888-246-8353  
Email: [companies@gov.mb.ca](mailto:companies@gov.mb.ca)

Website: [www.companiesoffice.gov.mb.ca](http://www.companiesoffice.gov.mb.ca)

### **Federal incorporation:**

There are three steps to registering this type of business structure:

- **Step 1:** Reserving a name – Federally - \$20 NUANCE search
- **Step 2:** Filing Articles of Incorporation - Federally - \$200 (online); \$250 (paper)
- **Step 3:** Reserving and Registering a Federal Name – Provincially - \$395

Contact: Corporations Canada – Federal incorporation  
Toll free: 1-866-333-5556  
Website: [www.corporationscanada.ic.gc.ca](http://www.corporationscanada.ic.gc.ca)

### **How do I register my business name in Manitoba for a Cooperative business?**

The Cooperative Development Services branch provides information on various corporate structures and all matters necessary to submit a request for incorporation of a Cooperative.

Contact: Cooperative Development Services  
Phone: 204-945-3379  
Toll free: 1-866-479-6155  
Email: [co-ops@gov.mb.ca](mailto:co-ops@gov.mb.ca)  
Website: [www.gov.mb.ca/housing/coop](http://www.gov.mb.ca/housing/coop)

### **One Business, One Number**

When you register your business with Canada Revenue Agency (CRA), the Companies Office or the Taxation Division of Manitoba Finance, you are assigned a Business Number (BN) for your business. The BN is a unique nine-digit business identifier; followed by 6 characters which identify the account. To register for other programs for your business, the BN (the first 9 digits) will always be used but it will have a different 6-character suffix. For example, 98765 4321 MC 0001 would be the account number for a program registered within Companies Office, 987654321 RT 0001 would be the account number if you registered for GST within CRA.

When you contact these offices, provide the BN you were assigned, for that is what identifies your business.

Contact: Canada Revenue Agency – Business Number  
Toll free: 1-800-959-5525  
Website: [www.cra-arc.gc.ca/E/pub/tg/rc2](http://www.cra-arc.gc.ca/E/pub/tg/rc2)

Manitoba Business Links  
Phone: 204-945-0514  
Toll free: 1-866-205-1657  
Email: [onenumber@gov.mb.ca](mailto:onenumber@gov.mb.ca)  
Website: [www.gov.mb.ca/jec/emb/bn/index](http://www.gov.mb.ca/jec/emb/bn/index)

## **LICENSES AND PERMITS**

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### **Municipal Licenses and Permits**

#### **Obtaining a Business License outside of Winnipeg**

*The Municipal Act* of Manitoba empowers all rural municipalities to regulate certain trades and occupations

carried on within their boundaries and to limit or even prohibit certain types of business. Because there is no uniformity throughout the municipalities with regard to licenses, permits and zoning requirements, you should consult with your local municipal office.

Contact: Manitoba Local Government  
Phone: 204-945-2572  
Toll free: 1-866-626-4862  
Email: [muniadvice@gov.mb.ca](mailto:muniadvice@gov.mb.ca)  
Website: <http://web5.gov.mb.ca/public/municipalities.aspx>

### **Obtaining a Business License inside Winnipeg**

The authority to license in Winnipeg comes from *The City of Winnipeg Charter Act*. Some businesses will require several licenses and permits. Often, more than one level of government and a number of different regulatory areas at each level are involved.

### **Business Licenses**

The City of Winnipeg licenses 27 business activities through the Doing Business in Winnipeg Bylaw.

In addition to the Business License you may be required to have one or more permits or special certificates issued by various authorities. The City's License Services can help you determine what is needed and how to obtain these certificates.

Contact: City of Winnipeg  
Community By-law Enforcement Division License Services  
Phone: 311  
Toll free: 1-877-311-4974  
Email: [311@winnipeg.ca](mailto:311@winnipeg.ca)  
Website: [www.winnipeg.ca/cms/license\\_branch/business\\_license](http://www.winnipeg.ca/cms/license_branch/business_license)

### **Zoning and Building Permits**

The City of Winnipeg's Planning, Property and Development Department coordinates the zoning and permit review and approval process for business projects requiring approvals from more than one City department.

All businesses operating in a non-residential space are required to obtain a Building Occupancy Permit. The permit must be renewed if there is a change to the type of business, business name, business address or space.

Contact: City of Winnipeg  
Planning, Property and Development Department - Zoning and Permits Branch  
Phone: 204-986-5140  
Email: [311@winnipeg.ca](mailto:311@winnipeg.ca)  
Website: [www.winnipeg.ca/Services/permits](http://www.winnipeg.ca/Services/permits)

### **Home-Based Business – Home Occupation Permit and Conditional Use Approval**

A home-based business may be a full-time, part-time or even an occasional venture. Generally, if your business mail comes to your home and/or administrative duties are conducted from your home, you will require a Home Occupation Permit. An application with floor plans indicating the location of the office and/or services provided must be submitted prior to starting the business. Call 311 for permit fee amount.

Home-based businesses that provide a personal service on the premises such as a beauty salon, pet grooming or repair service require a Conditional Use Approval from the Director of the City's Planning, Property and Development Department in addition to the Home Occupation Permit, prior to establishing the home-based business. In all cases, employees, other than those living in the dwelling, are not permitted unless approval is granted by the City of Winnipeg. Call 311 for permit fee amount.

Contact: City of Winnipeg  
Zoning and Permits Branch  
Phone: 204-986-5140  
Email: 311@winnipeg.ca  
Website: [www.winnipeg.ca/ppd/permits\\_home\\_business](http://www.winnipeg.ca/ppd/permits_home_business)

### **Business Taxes**

You will be required to pay business tax if you rent or own a commercial location. The tax is based on a percentage of the assessed annual rental value (ARV) of your premises as determined by the City Assessor.

### **Business Improvement Zones (BIZ) Tax Levy**

All businesses located within a business improvement zone are required to pay a BIZ levy. It is calculated based on the annual rental value multiplied by the BIZ levy rate.

Contact: City of Winnipeg  
Assessment and Taxation Department  
Phone: 311  
Toll free: 1-877-311-4974  
Email: 311@winnipeg.ca  
Website: [www.winnipegassessment.com/AsmtTax/English/Business/HowBTcalculated](http://www.winnipegassessment.com/AsmtTax/English/Business/HowBTcalculated)

## **Provincial Licenses and Permits**

### **Manitoba Health**

#### **Health Protection Unit – Food Service Establishment Permit**

This permit allows an establishment to prepare or provide food for consumption in individual portions to the public. There is no cost for this permit.

#### **Food Handling Establishment Permit**

The permit allows an establishment to manufacture, process, prepare, package, store or handle foods offered for sale to the public. There is no cost for this permit.

#### **Health Permit**

A health permit provides confirmation that the specific establishment is in compliance with the associated by-law or regulation and gives approval for the facility or establishment to operate within Manitoba. There is no cost for the annual health inspection.

#### **Health Protection Links**

Food and Food Handling Establishments Regulation – MR 339/88R

Canadian Food Inspection Agency  
CFIA Food Recalls  
City of Winnipeg Food Services By-law

Contact: Public Health Inspector  
Phone: 204-945-4204  
Website: [www.gov.mb.ca/health/publichealth](http://www.gov.mb.ca/health/publichealth)

### **Manitoba Health – Certified Food Handler Training Program**

A Certified Food Handler Certificate allows qualified individuals to handle and serve food at a food service establishment. The following individuals must attain certification:

- all owners, managers and supervisors of food service establishments
- all food service personnel who are responsible for the receiving, preparing and serving of food

Contact: Manitoba Health Protection  
Phone: 204-945-4204  
Website: [www.gov.mb.ca/health/publichealth/environmentalhealth/protection](http://www.gov.mb.ca/health/publichealth/environmentalhealth/protection)

### **Home Care Program**

Manitoba Health does not license private Home Care companies or agencies. These companies must meet the same business licensing and labour standards as any other company being established.

### **Manitoba Agriculture, Food and Rural Development Livestock dealer's License or dealer's agent License**

Contact: Livestock Knowledge Centre  
Phone: 204-945-7691

### **Dairy production such as dairy processing plants, bulk milk graders and dairy farms (for registration number)**

Contact: Livestock Knowledge Centre  
Phone: 204-945-7670

### **Poultry and poultry products for hatchery operators and dealers**

Contact: CVO/Food Safety Knowledge Centre  
Phone: 204-945-4174  
Email: [Glen.Duizer@gov.mb.ca](mailto:Glen.Duizer@gov.mb.ca)

### **Pesticide and manure licensing**

Contact: Crops Knowledge Centre  
Phone: 204-745-5660  
Email: [Tracey.Cummer@gov.mb.ca](mailto:Tracey.Cummer@gov.mb.ca)

### **Manitoba Farm Products Marketing Council**

For information related to establishing a board or commission to promote, regulate or manage a farm product in Manitoba.

Contact: Manitoba Farm Products Marketing Council  
Phone: 204-945-0630

### **Food Development Centre**

The Food Development Centre's mandate is to assist Manitoba's agri-food industry on a fee-for-service basis in the development and commercialization of food products.

Contact: Food Development Centre  
Phone: 204-239-3150  
Toll free: 1-800-870-1044

### **Manitoba Liquor Control Commission**

The Manitoba Liquor Control Commission (MLCC) is responsible for regulating, distributing and selling alcohol in the province of Manitoba. Businesses involved in the sale and service of liquor must conform to certain specifications with regard to design and operation and are strongly advised to contact the Manitoba Liquor Control Commission for full information before they rent or build premises.

Contact: MLCC Licensing Department  
Phone: 204-474-5619  
Toll free: 1-888-898-6522  
Email: licinspect@mlcc.mb.ca

### **Manitoba Gaming Control Commission**

The department is responsible for regulating and controlling gaming activities in the province and a license is required. In order to be eligible for a license, you must be a charitable or religious organization.

Offices/businesses/individuals are not eligible to operate lottery schemes. This includes gaming such as bingo/break open tickets, raffles, Texas Hold'ems, sports drafts and other gaming activities.

The Manitoba Gaming Control Commission (MGCC) registers all lottery ticket retailers in Manitoba.

New lottery retailers cannot apply for registration with the MGCC until after their application has been approved by (MLC) Commercial Gaming Division. The MLC's Commercial Gaming Division manages all lottery retailer locations in Manitoba.

Contact: Liquor and Gaming Authority of Manitoba  
Phone: 204-954-9400  
Toll free: 1-800-782-0363  
Email: registration@mgcc.mb.ca

Manitoba Lotteries Corporation  
Commercial Gaming Division  
Phone: 204-957-2500  
Toll free: 1-800-563-2500

### **Manitoba Justice**

In order to work as a security guard or private investigator, the applicant should contact Manitoba Justice for details on the required training, personal information, licenses and registration.

Contact: Manitoba Justice

*The Private Investigators and Security Guards Act*  
Phone: 204-945-2825 or 204-945-1242  
Email: [pisg@gov.mb.ca](mailto:pisg@gov.mb.ca)

### **Manitoba Family Services– Child Care**

The Manitoba Early Learning and Child Care Program is responsible for overseeing the operation of licensed child care in the province. The program should be contacted for information on finding a licensed child care home or facility, becoming a child care provider or to apply for classification as a Child Care Worker.

Contact: Manitoba Early Learning and Child Care  
Child Care Information Services  
Phone: 204-945-0776  
Toll free: 1-888-213-4754  
Email: [cdcinfo@gov.mb.ca](mailto:cdcinfo@gov.mb.ca)

Subsidy Information Services  
Phone: 204-945-0286  
Toll free: 1-877-587-6224  
Email: [cdcsubsidy@gov.mb.ca](mailto:cdcsubsidy@gov.mb.ca)

### **Tourism, Culture, Heritage, Sport and Consumer Protection**

#### **Consumer Protection Office**

The Consumer Protection Office administers consumer protection legislation for the province of Manitoba. The statutes include: *The Consumer Protection Act, The Business Practices Act, The Personal Investigations Act, The Charities Endorsement Act, The Hearing Aid Act* and *The Bedding, Upholstered and Stuffed Articles Regulation under The Public Health Act*. The duties of the department are to:

- license and regulate payday lenders
- license companies and individuals that direct sell
- license collection agents and register collectors
- certify hearing aid dealers
- authorize charitable fund raising
- register manufacturers and renovators of stuffed articles

Contact: Consumer Protection Office  
Phone: 204-945-3800  
Toll free: 1-800-782-0067  
Email: [consumers@gov.mb.ca](mailto:consumers@gov.mb.ca)

### **Manitoba Finance**

#### **Financial Institutions Regulation Branch**

The department is responsible for administering the *Insurance Act, Cooperatives Act* and *Credit Unions and Caisses Populaires Act*. They act as a mediator for disputes between consumers, agents, adjusters and insurance companies; as well as member disputes with their credit union, caisse populaire or cooperative. Contact the department for questions or complaints about:

- forming a new cooperative
- homeowner's insurance, accident and health insurance or life insurance



- insurance agent, broker or adjuster's actions
- how a trust or loan company or credit union has dealt with an account you have with them
- becoming a licensed insurance agent or broker
- locating a cooperative named in an old share certificate
- locating an insurance company named in a very old policy in someone's estate

Contact: Financial Institutions Regulation Branch  
 Phone: 204-945-2542  
 Toll free: 1-800-282-8069  
 Insurance Email: insurance@gov.mb.ca  
 Cooperative and Credit Union Email: coop-cu@gov.mb.ca

### **Taxation Division**

For information on business taxes for:

- dealers in propane, gasoline, diesel and heating fuels
- interprovincial trucking operators
- dealers in tobacco products, and
- retail sales tax

Contact: Manitoba Finance – Taxation Division  
 Email: MBTax@gov.mb.ca

General Office & Refund Claims  
 Phone: 204-945-6444  
 Toll free: 1-800-564-9789

Tax Inquiries & Interpretations  
 Phone: 204-945-5603  
 Toll free: 1-800-782-0318

Westman Regional Office  
 Phone: 204-726-6153  
 Toll free: 1-800-275-9290

### **Funeral Board of Manitoba**

Under *The Funeral Directors and Embalmers Act*, the Board oversees the funeral directors, embalmers and funeral homes of Manitoba. The Board is responsible for:

- issuing premises licenses for funeral homes, funeral directors and embalmers
- receiving complaints from the public concerning the funeral profession
- holding hearings
- carrying out disciplinary action such as fines or license suspensions and cancellations

Contact: Funeral Board of Manitoba  
 Phone: 204-947-1098  
 Toll free: 1-866-949-9296  
 Email: funeralboard@gov.mb.ca

## **Manitoba Conservation and Water Stewardship Resource-based Tourism – Licensing of Outfitters**

Operators of businesses directly involved with consumption of wildlife or fishery resources are required to obtain a Resource Tourism Operators License to provide the outfitting service. Also, they are required to obtain a Resource Tourism Operators Permit for each accommodation facility or related facility associated with the business.

Ecotourism outfitting businesses which depend upon utilization of natural resources (such as rafting and canoeing, wildlife viewing, boat tours, hiking or horseback riding) are also required to obtain a Resource Tourism Operators License to provide the outfitting service, as is any other business which would involve direct or indirect use of a natural resource in serving tourists.

Operators of accommodation facilities such as motels, bed-and-breakfasts and farm vacations are not normally required to obtain a Resource Tourism Operators License or Permit from the department. However, if you are promoting and/or offering resource-based activities as a component of your business (such as angling packages, wildlife viewing tours, or horseback trail rides) you may be required to be licensed under this process.

Contact: Manitoba Conservation Licensing Advisory Committee Coordinator  
Phone: 204-945-1008  
Email: [shari.gascoigne@gov.mb.ca](mailto:shari.gascoigne@gov.mb.ca)  
Website: [www.gov.mb.ca/conservation/susresmb/resourcetourisme/index](http://www.gov.mb.ca/conservation/susresmb/resourcetourisme/index)

## **Special Events**

A special event is any activity out of the ordinary routine of a provincial park which is carried out by an individual or incorporated organization or any event that is advertised to the public. Examples may include weddings, gatherings, community events, sporting events or film productions.

The nature and scope of the activity requires a level of understanding between Manitoba Conservation and the event coordinator. An application and permit fee is required.

Contact: Conservation and Water Stewardship  
Phone: 204-945-6784  
Toll free: 1-800-214-6497  
Website: [www.gov.mb.ca/conservation/parks/pdf/special/park\\_contacts\\_final.pdf](http://www.gov.mb.ca/conservation/parks/pdf/special/park_contacts_final.pdf)

## **Forestry Branch**

Manitoba Conservation issues licenses or permits to:

- those harvesting timber from Crown lands
- those manufacturing primary forest products (saw mills and planer mills)
- dealers in forest products harvested in Manitoba
- those scaling (measure of volume of) roundwood from logs harvested on Crown land

Contact: Forestry Branch  
Phone: 204-945-7989  
Email: [forestinfo@gov.mb.ca](mailto:forestinfo@gov.mb.ca)  
Website: [www.gov.mb.ca/conservation/forestry](http://www.gov.mb.ca/conservation/forestry)

### **Wildlife Branch**

The Wildlife Branch is responsible for issuing permits for certain wildlife-related activities. Specific information is required to assess eligibility for a number of wildlife permits. Some examples of the various permits required are for: dog trainers, fur dealers, the import/export of wild animals, taxidermists and permission to serve meat of wild animals to commercial food preparation facilities.

Contact: Wildlife and Ecosystem Protection Branch  
Phone: 204-945-7775  
Email: [wildlife@gov.mb.ca](mailto:wildlife@gov.mb.ca)  
Website: [www.gov.mb.ca/conservation/wildlife/legislation/applying.html](http://www.gov.mb.ca/conservation/wildlife/legislation/applying.html)

### **Manitoba Jobs and the Economy – Apprenticeship**

To legally work in a trade in Manitoba that requires certification, you must be a registered apprentice or a certified journeyman. Apprenticeship registration and training as well as trade qualification through examination must be obtained.

To work in the trades of Hairstylist, Electrologist and Esthetician, you must also hold an Authorization to Practise with the Certificate of Qualification issued by Apprenticeship Manitoba. The Authorization to Practise must be renewed every two years.

In some trades, you may require licenses and/or permits in addition to your Certificate of Qualification or Apprentice Pocket Card, to perform the tasks associated with your trade.

Contact: Manitoba Jobs and the Economy  
Apprenticeship Branch  
Phone: 204-945-3337  
Toll free: 1-877-978-7233  
Website: [www.gov.mb.ca/tce/apprent/index.html](http://www.gov.mb.ca/tce/apprent/index.html)

### **Manitoba Advanced Education and Literacy - Private Vocational Institutions**

Private institutions must be registered if they meet conditions set out in *The Private Vocational Institutions Act*.

In most cases, private vocational institutions are privately owned and operate as businesses.

Contact: Manitoba Advanced Education and Literacy  
Private Vocational Institutions Office  
Phone: 204-945-8507  
Email: [pvioffice@gov.mb.ca](mailto:pvioffice@gov.mb.ca)  
Website: [www.edu.gov.mb.ca/ael/pvs/index.html](http://www.edu.gov.mb.ca/ael/pvs/index.html)

### **Manitoba Public Insurance**

Manitoba Public Insurance provides basic automobile insurance, driver licensing (various classes), motor vehicle registration (commercial vehicles, taxis, U-drives, off road), and dealer plates and registration.

Contact: Manitoba Public Insurance  
Phone: 204-985-7000  
Toll free: 1-800-665-2410  
Website: [www.mpi.mb.ca](http://www.mpi.mb.ca)

### **Manitoba Public Utilities Board**

The Public Utilities Board is responsible for:

- licensing owners and agents under *The Cemeteries Act* and funeral directors under *The Prearranged Funeral Services Act*
- supervising the construction and operation of natural gas and propane pipelines, and making sure that gas and propane are safely distributed to Manitoba consumers
- registering brokers of natural gas under the Public Utilities Board Act

Contact: Public Utilities Board  
Phone: 204-945-2638  
Toll free: 1-866-854-3698  
Email: [publicutilities@gov.mb.ca](mailto:publicutilities@gov.mb.ca)  
Website: [www.pub.gov.mb.ca](http://www.pub.gov.mb.ca)

### **Manitoba Securities Commission**

Those working in either the securities or real estate industry must register with the Commission and are subject to paying fees.

Contact: The Manitoba Securities Commission  
Phone: 204-945-2548  
Toll free: 1-800-655-5244  
Email: [securities@gov.mb.ca](mailto:securities@gov.mb.ca)  
Website: [www.msc.gov.mb.ca](http://www.msc.gov.mb.ca)

The Manitoba Securities Commission – Real Estate Division  
Phone: 204-945-2562  
Email: [realestate@gov.mb.ca](mailto:realestate@gov.mb.ca)  
Website: [www.msc.gov.mb.ca/real\\_estate](http://www.msc.gov.mb.ca/real_estate)

### **The Office of the Fire Commissioner - Inspection and Technical Services**

This agency is responsible for:

- developing of new and amending existing Manitoba Building, Plumbing, and Fire Code requirements
- examining building plans for code compliance
- issuing building and occupancy permits
- inspecting buildings, mobile homes, and recreational vehicles
- providing support to the Manitoba Building Standards Board
- building permits and inspections
- plumbing permits and inspections
- fire inspections
- boiler, pressure vessel and refrigeration plant inspections
- gas and oil-fired equipment inspections and permits
- electrical application inspections
- elevator and amusement ride inspections
- licensing of power engineers, welders, gas fitters and electricians
- quality assurance reviews of certain engineering plans and decisions
- quality assurance program reviews for pressure equipment, pressure piping, manufacturing and installation

Contact: Office of the Fire Commissioner Codes and Standards Officer (Manitoba Building, Plumbing and Fire Code requirements, plans examination, building and occupancy permits, mobile homes & RV's, plumbing permits & inspections, fire inspections)

Phone: 204-945-3322

Email: [firecomm@gov.mb.ca](mailto:firecomm@gov.mb.ca)

Website: [www.firecomm.gov.mb.ca](http://www.firecomm.gov.mb.ca)

Office of the Fire Commissioner Inspector and Technical Services Inspector (boiler, pressure vessel, refrigeration plant inspection, gas and oil fired equipment inspections/permits, electrical application inspections, elevator and amusement ride inspections, power engineers License, welder, gas fitter/electrician and quality assurance reviews)

Phone: 204-945-3373

Email: [firecomm@gov.mb.ca](mailto:firecomm@gov.mb.ca)

Website: [www.firecomm.gov.mb.ca/codes](http://www.firecomm.gov.mb.ca/codes)

## **Other Licenses and Permits**

### **Firearms Business**

A Firearms Business License will permit a business to carry on only those firearm-related activities specified on the license. Only the Possession and Acquisition License will allow you to acquire or permanently import a firearm.

Contact: Canadian Firearms Program

Toll free: 1-800-731-4000

Email: [cfp-pcaf@rcmp-grc.gc.ca](mailto:cfp-pcaf@rcmp-grc.gc.ca)

Website: [www.rcmp-grc.gc.ca/cfp-pcaf/information/lic-per-eng](http://www.rcmp-grc.gc.ca/cfp-pcaf/information/lic-per-eng)

### **SOCAN (Society of Composers, Authors and Music Publishers of Canada)**

A license is required for those who want to play or broadcast music. This includes broadcasters, promoters, retail stores, restaurants, venue operators, etc. The cost of a SOCAN License depends on a range of factors and you may need more than one license depending on how you use music. Failure to purchase a SOCAN License can result in a hefty fine.

Contact: SOCAN - Licensing

Current licensees: Toll free: 1-866-944-6223

New licensees: Toll free: 1-866-944-6210

Email: [License@socan.ca](mailto:License@socan.ca)

Website: [www.socan.ca](http://www.socan.ca)

### **Re:Sound**

Re:Sound is dedicated to obtaining fair compensation for artists and record companies for their performance rights. On behalf of its members, representing thousands of artists and record companies, Re:Sound licenses recorded music for public performance, broadcast and new media.

Re:Sound is also a member of the Canadian Private Copying Collective, created to receive private copying levies from the manufacturers and importers of blank audio recording media.

Contact: Re:Sound  
Phone: 416-968-8870  
Email: info@resound.ca  
Website: www.resound.ca

## TAXES

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### Provincial Taxes

The Taxation Division administers the taxation legislation listed below through information, compliance, audit and enforcement programs.

- Health and Post Secondary Education Tax Levy
- Corporation Capital Tax
- Tobacco Tax
- Fuel Tax
- Mining Tax
- Credit Unions and Caisses Populaires Profits Tax
- Emissions Tax on Coal

TAXcess – is an online service you can use to file, pay and view your Manitoba business tax accounts. It's simple, secure and available 24 hours a day, seven days a week.

### Retail Sales Tax (RST)

Under *The Retail Sales Tax Act* in Manitoba, sales tax is collected on most goods and certain services sold for the purpose of consumption or use and not for resale. The general tax rate is 8% which is charged at the point of sale. The tax is calculated on the selling price before the GST (Goods and Service Tax) is applied. You are required to register for the RST if you:

- carry on business in Manitoba selling goods and services at retail
- are a wholesaler, manufacturer, importer or jobber in Manitoba
- bring into or receive in Manitoba, taxable goods for consumption or use by your business into the province
- are an out-of-province business that solicits and sells in Manitoba
- are a mechanical or electrical contractor performing work in Manitoba
- operate a retail business in Manitoba on a short-term, temporary or intermittent basis

Contact: Winnipeg Office  
Manitoba Finance - Taxation Division  
Email: MBTax@gov.mb.ca  
Website: www.gov.mb.ca/finance/taxation

General Office & Refund Claims  
Phone: 204-945-6444  
Toll free: 1-800-564-9789

Tax Inquiries & Interpretations  
Phone: 204-945-5603  
Toll free: 1-800-782-0318

Westman Regional Office  
Manitoba Finance - Taxation Division  
Phone: 204-726-6153  
Toll free: 1-800-275-9290

## **Federal Taxes and Duties**

### **Goods and Services Tax (GST/HST)**

The majority of goods and services sold or provided in Canada are subject to the GST of 5%. Some goods and services including prescription drugs, basic groceries, medical devices and exports are zero-rated (taxed at a rate of 0%). A limited number of services including health care, education, child care, and personal care services are exempt from the GST.

Every person in Canada providing taxable goods or services (including those that are zero-rated) in the course of their commercial activities is required to register and collect GST when their gross taxable revenue (including the taxable revenue of associates) exceeds \$30,000 (\$50,000 for public service bodies) per year. GST registrants can claim a credit (known as an input tax credit) for GST paid or payable on business purchases subject to certain limitations. This is applied against the GST charged on sales to determine whether tax will be remitted or a refund claimed.

### **Personal and Corporate Income Tax**

Both the provincial and federal governments impose taxes on personal and corporate income. Canada Revenue Agency collects provincial income tax on behalf of the province of Manitoba.

Every resident of Canada must pay federal and provincial income tax on all earnings from all sources. A business can claim expenses incurred to earn business income. In Manitoba, an individual's provincial tax is based on a percentage of income, similar to the calculations used to determine the federal tax payable. The provincial tax is added to the federal tax.

An individual's tax situation is partly determined by the type of business he or she operates. A sole proprietor's income and the individual shares of each of the partners in a partnership are taxed as personal income. A corporation, however, is a separate legal entity and can be taxed in much the same way as an individual.

There are further federal tax advantages for those involved in manufacturing or processing, and for Canadian controlled private corporations that qualify for the small business deduction.

Self-employed individuals are required to submit income tax and Canada Pension Plan contributions in quarterly installments to Canada Revenue Agency. Incorporated companies are required to make monthly installments.

Contact: Canada Revenue Agency (CRA)  
Businesses & Self Employed Individuals  
Toll free: 1-800-959-5525  
Website: [www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/menu-eng](http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/menu-eng) (GST/HST)  
Website: [www.cra-arc.gc.ca/tx/bsnss/tpcs/crprtns/menu-eng](http://www.cra-arc.gc.ca/tx/bsnss/tpcs/crprtns/menu-eng) (Personal/Corporate)

## **IMPORTING/EXPORTING**

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### **Customs Duties**

Imported goods may be subject to customs duties, the GST and excise taxes. In addition, Manitoba Retail Sales

Tax, if applicable, may also be collected at the time of importation. Some goods are prohibited entry and others require import permits or inspection certificates. There are detailed regulations concerning invoicing, classification of goods, rates of duty and reductions or exemptions for special classes of articles.

Contact: Canada Border Services Agency  
Phone: 1-800-461-9999 - in Canada  
Phone: 204-983-3500 - outside Canada  
TTY: 1-866-335-3237 - within Canada  
Email: [contact@cbsa.gc.ca](mailto:contact@cbsa.gc.ca)  
Website: [www.cbsa.gc.ca/trade-commerce/tariff-tarif/menu-eng](http://www.cbsa.gc.ca/trade-commerce/tariff-tarif/menu-eng)

## HIRING EMPLOYEES

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### **Manitoba Family Services and Labour Workplace Safety and Health**

The Branch emphasizes a preventive focus to eliminate workplace and public hazards through education, training, working with employers and employees, and inspections and investigations. The Workplace Safety and Health Division's resources and publications are available on the SAFE Manitoba website. This partnership with the government and the Workers Compensation Board of Manitoba provides Manitoba workers, employers and safety professionals with resource material through a new integrated website. The site includes improved access to an even wider variety of workplace safety and health information at one online location.

Contact: Workplace Safety and Health – SAFE Manitoba  
Phone: 204-945-3446  
Toll free: 1-866-888-8186  
Website: [www.safemanitoba.com](http://www.safemanitoba.com)

### **Employment Standards**

The Employment Standards Branch enforces the following statutes that affect employment standards in Manitoba:

- The Employment Standards Code
- *The Construction Industry Wages Act*
- *The Remembrance Day Act*
- *The Retail Businesses Holiday Closing Act*
- *The Worker Recruitment and Protection Act*

The Branch enforces the standards set by law regarding the minimum wage, standard hours of work, general holidays, vacation, termination of employment, maternity leave, and other workplace benefits. Child Employment Permits for persons under 16 years of age are issued by the Branch upon approved application.

All Manitoba employers wanting to recruit foreign workers are required to register with the Employment Standards Branch, Business Registration Unit. This requirement results from the Worker Recruitment and Protection Act, which improves protections for foreign workers. The Act expands coverage to include protection for foreign workers and children working in the talent industry and strictly prohibits charging fees to people seeking or finding work. Employment Agencies intending to operate within the province are required to obtain an Employment Agency License.



The following fact sheets are available to you:

- A Quick Guide to Employment Standards
- General Holidays
- Maternity and Parental Leave
- Termination of Employment
- Paying Wages and Keeping Records
- Sunday and Holiday Shopping
- Remembrance Day
- Vacation and Vacation Pay
- Construction Industry

Contact: Employment Standards Branch  
Phone: 204-945-3352  
Toll free: 1-800-821-4307  
Email: [employmentstandards@gov.mb.ca](mailto:employmentstandards@gov.mb.ca)  
Website: [www.manitoba.ca/labour/standard](http://www.manitoba.ca/labour/standard)

### **Canada Revenue Agency**

#### **Payroll – Canada Pension Plan, Employment Insurance, and Employees' Income Tax**

As an employer, trustee, or payer, you are responsible for deducting Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums and Income Tax from remuneration or other types of income you pay, remitting them to the Canada Revenue Agency and reporting them on the applicable slips.

An employer should contact the Tax Services Office as soon as he or she registers a new business and expects to hire employees. Detailed instructions on source deduction matters are contained in two Canada Revenue Agency publications: Payroll Deductions Tables and Employer's Guide - Payroll Deductions and Remittances, both available on request.

Each year, employers must provide their employees with T4 and T4A supplementary forms showing income and deductions. Information Returns for each calendar year must also be filed with Canada Revenue Agency by the last day of February of the following year.

Self-employed individuals are required to submit Income Tax and Canada Pension Plan contributions in quarterly installments. The Social Insurance Number should be provided with each payment. If it is uncertain whether an employer-employee relationship exists, a ruling can be obtained from Canada Revenue Agency.

Contact: Payroll Deductions  
Canada Revenue Agency  
Toll free: 1-800-959-5525  
TTY: 1-800-665-0354  
Website: [www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/t4032/menu-eng.html](http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/t4032/menu-eng.html)

Canada Pension Plan  
Service Canada - CPP  
Toll free: 1-800-277-9914  
Website: [www.servicecanada.gc.ca/eng/services/pensions/cpp/index.shtml](http://www.servicecanada.gc.ca/eng/services/pensions/cpp/index.shtml)

Employment Insurance (EI)  
Service Canada - EI

Toll free: 1-800-206-7218

Website: [www.servicecanada.gc.ca/eng/ei/employers/RelatedLinksRoe.shtml](http://www.servicecanada.gc.ca/eng/ei/employers/RelatedLinksRoe.shtml)

Record of Employment (ROE)

Service Canada – ROE

Toll free: 1-800-367-5693

Website: [www.servicecanada.gc.ca/eng/services/ei/employers/roe/resources/roe\\_guide/index.shtml](http://www.servicecanada.gc.ca/eng/services/ei/employers/roe/resources/roe_guide/index.shtml)

### **Workers Compensation Board of Manitoba (WCB)**

The Workers Compensation Board is an injury and disability insurance system for workers and employers, paid for by employers. The WCB administers both compulsory and optional no-fault insurance for workplace injuries to workers and employers in the province. Its primary function is to provide assistance to workplaces and workers who are injured on the job through both compensation and return to work services.

Contact: Workers Compensation Board of Manitoba

Phone: 204-954-4321

Toll free: 1-800-362-3340

Email: [wcb@wcb.mb.ca](mailto:wcb@wcb.mb.ca)

Website: [www.wcb.mb.ca](http://www.wcb.mb.ca)

## **OTHER SERVICES**

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### **L. Kerry Vickar Business Law Clinic**

Robson Hall at the University of Manitoba operates a Business Law Clinic which is headed by a faculty-based director and supported by volunteer supervisors from the practicing bar.

The clinic gives second and third year students hands-on exposure to the area of legal practice.

Designed for entrepreneurs who require information regarding forms of business organization including:

- sole proprietorship
- partnership
- incorporation
- non-profit

Clients are seen by appointment only and there is a refundable \$20 deposit payable at the time of the first interview. The clinic does not prepare legal documents, nor does it offer legal advice.

Contact: L. Kerry Vickar Business Law Clinic

Robson Hall Faculty of Law, University of Manitoba

Phone: 204-474-6717

### **BizPaL**

BizPaL is a free on-line service providing a customized list of the permits and licenses that are required by all three levels of government (federal, provincial and municipal) to start or grow your business. The site also provides contact information and access to on-line application forms, where available.

Contact: Manitoba BizPaL Office

Phone: 204-945-2526

Email: [BizPaL@gov.mb.ca](mailto:BizPaL@gov.mb.ca)

