

Non-Resident Incorporation Checklist

Eight steps to incorporate and operate a Canadian business from abroad

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Whether you need a Canadian resident director depends entirely on where you incorporate. Work through these before your consultation, and bring the answers with you.

- ☐ **1 Choose the jurisdiction first**
Federal CBCA requires 25% resident directors; Ontario requires none.
- ☐ **2 Run the NUANS name search**
Confirm the proposed corporate name is available.
- ☐ **3 Plan the share structure**
Decide who holds what, and who has significant control.
- ☐ **4 Arrange the registered office**
A real address in the jurisdiction that can receive legal documents.
- ☐ **5 Appoint directors properly**
Written consents, and indemnity agreements where a nominee is used.
- ☐ **6 Register the business number**
Plus GST/HST and payroll accounts if you need them.
- ☐ **7 Build the register at the outset**
Federal ISC register is filed; Ontario transparency register is not.
- ☐ **8 Confirm the withholding regime**
Reg 105 is 15% on services here; Part XIII is 25% on passive amounts.

PRO TIP

Ontario repealed its resident director requirement on July 5, 2021. Before paying for a nominee director, check whether you need one.

What happens next

- 1 Free consultation**
We check whether you need a director at all.
- 2 Flat fee, HST included**
Quoted in writing before any work starts.
- 3 Structured and filed**
Incorporated, registered, and filings handled.

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