

Your arrival date decides everything.

Ten things to settle in year one.

- ☐ **Residency date fixed**
When significant ties began.
- ☐ **Arrival-day values recorded**
ITA 128.1(1)(c). Do it now.
- ☐ **Business Number registered**
With the accounts beneath it.
- ☐ **GST/HST threshold tested**
Four quarters, or one. ETA 148.
- ☐ **Payroll band confirmed**
Reg 108. Four bands, not 15 days.
- ☐ **Credits prorated**
ITA 118.91, by days resident.
- ☐ **T1135 left for year two**
ITA 233.7 exempts year one.
- ☐ **Workspace tested on limb (a)**
Principal place. No exclusivity.
- ☐ **Separate bank account opened**
From the first transaction.
- ☐ **Records held six years**
From the taxation year-end.

Corporate balance: TWO months.
Three is the CCPC concession.