

INDEX

Each reference is to a section number of the applicable piece of legislation, which piece is indicated using one of the following abbreviations. Numbers in italics indicate references to page numbers:

ACTA — Alberta Corporation Tax Act
ACTR — *Alta. Reg. 119/2008 under the Alberta Corporate Tax Act*
ACTR 183/2006 — *Alta. Reg. 183/2006 under the Alberta Corporate Tax Act*
BCA — Business Corporations Act
BCR — *Alta. Reg. 118/2000 under the Business Corporations Act*
CompA — Companies Act
CompR — *Alta. Reg. 119/2000 under the Companies Act*
CoopA — Cooperatives Act
CoopR — *Alta. Reg. 55/2002 under the Cooperatives Act*
FAA — Financial Administration Act
FAR 235/88 — *Alta. Reg. 235/88 under the Financial Administration Act*
FAR 128/2002 — *Alta. Reg. 128/2002 under the Financial Administration Act*
FAR 22/97 — *Alta. Reg. 22/97 under the Financial Administration Act*
FranA — Franchises Act
FranR 312/2000 — *Alta. Reg. 312/2000 under the Franchises Act*
FranR 240/95 — *Alta. Reg. 240/95 under the Franchises Act*
LTCA — Loan and Trust Corporations Act
LTCR 171/92 — *Alta. Reg. 171/92 under the LTCA*
LTCR 172/92 — *Alta. Reg. 172/92 under the LTCA*
PartA — Partnership Act
PartR — *Alta. Reg. 105/2009 under the Partnership Act*
SocA — Societies Act
SocR — *Alta. Reg. 122/2000 under the Societies Act*

A

Actions

- continuation on dissolution, BCA 227

Agent for Service

- alternative, BCA 20.2
- definition, BCA 1(b.1), CompA 1(a.001)
- generally, BCA 20.1

- transitional, BCA 25.1

Amalgamation

- agreement, BCA 182, 183
- articles, *see* Articles
- cancellation of shares, BCA 182
- certificate, *see* Certificates
- declarations in support, BCA 185
- horizontal short-form, BCA 184

Index

- Amalgamation** (*cont'd*)
- shareholder approval, BCA 183, *see also* Meetings
 - statement, *see* Statements
 - vertical short-form, BCA 184

Amendments

- articles, *see* Articles
- certificate, *see* Certificates
- constraint on shares, BCA 174, *see also* Constrained Share Corporation
- generally, BCA 173
- name, BCA 173
- notice, *see* Notice
- shareholder proposals
 - class vote, BCA 176
 - generally, BCA 175
- revocation of authorizing resolution, BCA 173

Annual Return

- certificate re filing, BCA 268
- forms
 - cooperatives, 999
 - corporations, 995
 - societies, 995
- prescribed date, BCR 24
- sending to registrar, BCA 263

Arrangement

- articles, *see* Articles
- generally, BCA 193

Articles

- amalgamation, BCA 185, 995
 - amalgamation, summary of, 995
- amendment, BCA 177, 995, 999
- arrangement, BCA 193, 995, 999
- association, CompA 21, 995
- continuance, BCA 188, CoopR 42.1, 995, 999
- dissolution, BCA 211, 212, 267, 995, 999

- incorporation, BCA 6, 7, 995
 - incorporation, summary of, 999
- reorganization, BCA 192, 995, 999
- restated, BCA 180, 996
- revival, BCA 208–210, 995, 999
- revival, society, 995

Associations, *see* Charitable Associations; Companies; Cooperatives; Recreational Associations

Audit committee

- generally, BCA 171

Auditors

- appointment, BCA 162
- attendance at meetings, BCA 168
- ceasing to hold office, BCA 164
- court-appointed, BCA 167
- dispensing with, BCA 163
- examination, BCA 169
- privilege, BCA 172
- qualifications, BCA 161
- reliance on others, BCA 169
- removal, BCA 165
- replacement, BCA 168
- report, BCR 22
- right to information, BCA 170
- statement of, BCA 168
- vacancies, BCA 165, 166

B

Body corporate

- holding, BCA 2
- subsidiaries, BCA 2

Bylaws

- generally, BCA 102
- organizational meeting, BCA 104
- society, of, 997
- statutory declaration, amendments to, 999

Index

C

Certificates

- amalgamation, BCA 186
- amendment, BCA 14
- arrangement, BCA 193
- continuance, BCA 188
- discontinuance, BCA 189, 267
- dissolution, BCA 211–215, 224
- incorporation, BCA 8, 9
- issuance generally, BCA 267
- restated, BCA 180
- revival, BCA 208–210
- security, BCA 48
- status, certificate of, BCA 268.1

Charitable Associations, *see also* Companies

- incorporated, may be under the *Companies Act*, CompA 2.1
- “limited”, use of, CompA 201
- Registrar shall not revoke direction/authorization, CompA 202.1
- registration of, CompA 200

Companies

- agent for service, CompA 29.1
- • transitional, CompA 317
- alteration of constitution
 - • articles, CompA 55
 - • conversion, CompA 59–63.1
 - • incorporation, certificate of, CompA 26
 - • memorandum, CompA 30, 31
 - • name, CompA 32
 - • objects, CompA 34
 - • powers, CompA 34
 - • registered office, CompA 33
 - • share capital, CompA 35–41
- alternative agent for service, CompA 29.2
- amalgamation, CompA 171–173
- application of *Companies Act*

- • companies under special act, CompA 6
- • corporations, CompA 3.1
- • existing companies, CompA 3
- • limited, CompA 2.1
- • partial, CompA 4
- • winding-up, CompA 5
- articles of association
 - • alteration of, CompA 55
 - • delivery of, CompA 25
 - • effect of, CompA 29
 - • generally, CompA 21
 - • share capital, CompA 21, 22
 - • transitional provision, CompA 318
- auditors
 - • appointment, CompA 131
 - • eligibility, CompA 132
 - • exemption, CompA 134
 - • report, CompA 133
- authentication of documents, CompA 309
- breach of trust, CompA 311
- charitable associations, *see* Charitable Associations
- commissions, CompA 129, 130
- compromise, CompA 170
- contracts
 - • disclosure of director’s interest, CompA 92
 - • power to control, CompA 165
- contributories
 - • absconding, CompA 231
 - • bankruptcy of, CompA 213
 - • court order and, CompA 222
 - • death of member, CompA 212
 - • debts, payment of, CompA 230
 - • liability, CompA 210–211, 213
 - • list of, CompA 227
 - • rights, adjustment of, CompA 228
 - • wishes of, CompA 221

Index

- Companies (*cont'd*)
 - debentures, CompA 118, 123–126
 - directors
 - appointed, CompA 88
 - disclosure of interest, CompA 92
 - liability for wages, CompA 91
 - meetings of, CompA 90
 - named, CompA 88
 - prosecution, CompA 239
 - qualifications, CompA 89
 - register, CompA 93-94
 - discounts, CompA 129
 - dissolution
 - cancellation of incorporation, CompA 204
 - contributories, *see* contributories
 - liquidation, *see* liquidation
 - penalty, CompA 208
 - registrar, dissolution by, CompA 205
 - winding-up, *see* winding-up
 - dividends
 - shares and, CompA 80
 - extra-territorial capacity, CompA 8
 - fees, CompA 301, 304–306, CompR Sched. 2
 - financial statements
 - accounting records, CompA 135
 - annual meeting, CompA 136
 - approval of, CompA 145
 - books of accounts, CompA 135
 - publication, CompA 146
 - sending to shareholders, CompA 147
 - floating charges, CompA 123–126
 - incorporation
 - articles, *see* articles of association
 - certificate of, CompA 27
 - effect of, CompA 28
 - memorandum, *see* memorandum of association
 - information, laying, CompA 316
 - insider trading
 - purchase of own shares, CompA 47
 - inspection, CompA 177–179
 - joint tenancy, property owned in, CompA 9
 - “limited” and like terms, use of, CompA 2.1, 10, 18
 - liquidation
 - accounts of, CompA 247
 - appointment, CompA 240, 258, 261
 - books, CompA 248
 - court control over, CompA 250, 260
 - disclaimer, CompA 294
 - duties re, CompA 268–272
 - number of liquidators, CompA 262
 - payment into bank, CompA 246
 - powers, CompA 243, 263–267
 - release, CompA 249
 - remuneration, CompA 240
 - return of completion, 997
 - vacancies, CompA 259
 - liquidator
 - appointment of, 996
 - resignation, etc. of, 996
 - loans, CompA 14
 - meetings
 - annual, CompA 149
 - creditors, of, CompA 251–253
 - directors, CompA 90
 - general, CompA 149, 150
 - minutes, CompA 161
 - other, CompA 151, 166
 - special resolution, CompA 152
 - membership
 - branch register, CompA 73
 - closing of register, CompA 71
 - copies of documents, CompA 65
 - inspection of register, CompA 69
 - number, CompA 312
 - rectification of register, CompA 68

Index

- Companies (*cont'd*)
 - register, CompA 64, 66, 70
 - trusts, CompA 72
 - memorandum of association
 - alteration of, CompA 30, 31
 - delivery of, CompA 25
 - effect of, CompA 29
 - formation, CompA 15
 - guarantee, limited by, CompA 17
 - shares, limited by, CompA 16
 - name
 - change of, CompA 12, 32
 - display of, CompA 87
 - documents, CompR 2
 - generally, CompA 11
 - notice, by electronic means, CompA 308.2
 - notice to and service on, CompA 308, 308.01
 - notice, waiver of, CompA 308.1
 - official seal, CompA 168
 - penalties generally, CompA 313–315
 - power of attorney, CompA 167
 - powers, CompA 13, 20
 - preferential payments, CompA 120
 - prospectus
 - offering shares, when, CompA 111
 - proxies
 - appointment of, CompA 155
 - exemptions, CompA 154
 - forms, CompA 156
 - information circulars, CompR 6, 8
 - solicitation, CompA 157
 - purchase of own shares
 - contract, enforceability of, CompA 52
 - director's liability, CompA 45
 - generally, CompA 42–44
 - insider trading, CompA 47
 - non-compliance, CompA 51
 - offer, CompA 48, 49, CompR 3–5
 - prohibition, CompA 44
 - subsidiary, by, CompA 53
 - receiver, CompA 119, 121
 - reconstruction, CompA 171
 - recreational associations, *see* Recreational Associations
 - registered office
 - change of, CompA 33
 - generally, CompA 86
 - Registrar
 - action against, CompA 296
 - appointment, CompA 295
 - certificate of status, CompA 303
 - direction by Minister, CompA 298
 - examination, CompA 297
 - fees, CompA 301
 - forms, CompA 299.1
 - limits on power, CompA 300
 - refusal of documents, CompA 302
 - seal, CompA 299
 - resolution, sample, 997
 - restoration to register, CompA 206
 - returns
 - annual report, CompA 162
 - resolutions, CompA 162
 - security for costs, CompA 310
 - shares
 - acquisition of, CompA 169
 - certificate of, CompA 75, 76
 - dissenting shareholder, notice to, CompR 10
 - liability, CompA 78, 79
 - mortgages, CompA 79
 - nature of, CompA 74
 - no-par-value, CompA 81
 - payment under, CompA 80
 - purchase of own, *see* purchase of own shares
 - redemption, CompA 83
 - restrictions with, CompA 82

Index

- Companies (*cont'd*)
 - rights with, CompA 82
 - transfer, CompA 77
 - winding-up
 - appeals, CompA 291
 - calls, CompA generally
 - contributories, *see* contributories
 - court, by, CompA 214–253
 - court powers, CompA 286–290
 - court supervision, CompA 277–281
 - death of member, CompA 212
 - fraudulent preferences, CompA 284
 - liability, CompA 210–211, 213
 - liquidation, *see* liquidation
 - liquidator, *see* liquidator
 - modes, CompA 209
 - preferential payments, CompA 283
 - voluntary, CompA 254–276
- Constrained Share Corporations**
 - amendment of articles, BCA 174
- Continuance**
 - articles, *see* Articles
 - certificate, *see* Certificates
 - exporting of company, BCA 189
 - importing of company, BCA 188
- Contracts**
 - directors' disclosure re, BCA 120
 - enforceability against corporation, BCA 41
 - pre-incorporation, BCA 15
- Cooperatives**
 - action on securities, CoopA 179
 - amalgamation, CoopA 271–275
 - articles, summary of, 999
 - appeals, CoopA 335, 336
 - appointments generally, CoopA 331
 - arrangement, CoopA 279, 280
 - articles of incorporation
 - amendment of, CoopA 264–267
 - certificate of amendment, CoopA 267–268
 - contents, CoopA 5
 - copies, CoopA 13
 - deemed knowledge of, CoopA 24
 - regulation of, CoopR 42–43
 - restated, CoopA 269
 - summary, 999
 - bylaw
 - adoption of, CoopA 8
 - amending, CoopA 10
 - binding effect of, CoopA 13
 - contents of, CoopA 9
 - copies of, CoopA 14
 - deemed knowledge of, CoopA 24
 - effective date of, CoopA 12
 - making, CoopA 10
 - membership, CoopA 32
 - proposal for, CoopA 11
 - regulation of, CoopR 45
 - capacity, legal, CoopA 22, 383, 384
 - capital structure
 - articles, CoopA 116
 - authorized capital, CoopA 104
 - commissions, CoopA 112
 - constraint on shares, CoopA 114
 - determined value, CoopA 105
 - distribution on dissolution, CoopA 106
 - election by investment shareholders, CoopA 115
 - fixed value, CoopA 105
 - generally, CoopA 6
 - investment shares, CoopA 108, 113, *see also* corporate finance
 - issuance, CoopA 102
 - loan capital, CoopA 100
 - membership certificates, CoopA 103
 - membership shares, CoopA 101, 107
 - no-par-value shares, CoopA 109

Index

- Cooperatives (*cont'd*)
 - pre-emptive right, CoopA 111
 - shares in series, CoopA 110
 - certificates generally, CoopA 349
 - compulsory acquisition, CoopA 155–157
 - continuance, extra-provincial, CoopA 260
 - continuance, other jurisdictions, CoopA 261
 - contracts, pre-incorporation, CoopA 15
 - corporate finance
 - borrowing, CoopA 119
 - dividend, CoopA 135, 136
 - cancellation of shares, CoopA 132
 - holding own shares, CoopA 126, 127
 - investment shares, CoopA 117, 118, 129–131
 - options, CoopA 124
 - patronage returns, CoopA 137–139
 - redemption of shares, CoopA 128, 132
 - reserves, CoopA 125
 - rights, CoopA 124
 - shares not assessable, CoopA 123
 - stated capital account, CoopA 120, 121, 133, 134
 - surplus accounts, CoopA 122
 - court intervention, CoopA 353–360
 - delivery of securities, CoopA 180
 - directors
 - acts, validity of, CoopA 76
 - ceasing to hold office, CoopA 65
 - continuation, CoopA 64
 - disclosure of interest, *see* disclosure of interest
 - disqualification of, CoopA 52
 - duties, CoopA 54
 - election of, CoopA 57, 58, 115
 - first, CoopA 55
 - functions of, CoopA 53
 - indemnification of, CoopA 94, 95
 - liability for wages, CoopA 79
 - liability of, general, CoopA 78
 - meetings, CoopA 63, 69, 75
 - membership requirement, CoopA 51
 - notice of change, CoopA 68
 - notice of meeting of, CoopA 70–72
 - number of, CoopA 50
 - organizational meeting, CoopA 56
 - quorum, CoopA 73, 74
 - removal of, CoopA 66
 - remuneration, CoopA 92
 - resignation of, CoopA 67
 - term of office, CoopA 62
 - vacancy on board, CoopA 60
 - vacant board, CoopA 61
 - disclosure, financial
 - audits, CoopA 234–246
 - annual statements, CoopA 228
 - approval, CoopA 231
 - consolidated statements, CoopA 230
 - distributing cooperative, CoopA 229, 233
 - disclosure of interest
 - access to, CoopA 83
 - continuing, CoopA 86
 - court order to set aside, CoopA 88
 - deemed consent, CoopA 90
 - defence for directors, CoopA 91
 - effect of, CoopA 87
 - generally, CoopA 80
 - managing director/committee, CoopA 89
 - officers, CoopA 82
 - procedure, modifying, CoopA 84
 - timing of, CoopA 81
 - voting when conflict, CoopA 85
 - disposition, extraordinary, CoopA 276
 - dissolution
 - Crown, vesting in, CoopA 330
 - distribution, CoopA 324

Index

- Cooperatives (*cont'd*)
- generally, CoopA 306–309, 311–317
 - heirs, CoopA 327
 - records, CoopA 326
 - stay of proceedings, CoopA 305
 - unknown claimants, CoopA 328
 - employment cooperatives, CoopA 406–416
 - extra-provincial cooperatives, CoopA 368–382, CoopR generally
 - amalgamation, statement of, 999
 - reinstate, application to, 999
 - extra-provincial director, designated, information to, CoopR 52(1), 56
 - extra-provincial matters, *see* Extra-provincial Matters
 - information, CoopA 376–382
 - legal capacity, CoopA 383, 384
 - registration of, CoopA 368–375, 999
 - designated extra-provincial cooperative, *see* Designated Extra-provincial Cooperative
 - fees, CoopR 49, Sched. 1
 - reinstate, application to, 999
 - filings, CoopA 332–345
 - financial assistance, CoopA 140–143
 - disclosure, CoopR 46
 - forms, CoopR 50, Sched. 2, 999
 - housing cooperatives
 - amalgamation, CoopA 405
 - appeals, CoopA 397–398
 - arrears, CoopA 399
 - articles of, CoopA 388, 390
 - compensation, CoopA 399
 - name, CoopA 387
 - non-member unit, CoopA 391
 - non-profit, CoopA 392, 402
 - occupy, right to, CoopA 394
 - possession, order of, CoopA 400, 401
 - restrictions, CoopA 389
 - termination of membership, CoopA 395–397, 404
 - withdrawal of membership, CoopA 403
 - incorporation
 - articles of, *see* articles of incorporation
 - conditions of, CoopA 7
 - how to apply for, CoopA 4
 - Registrar's decision, CoopA 7
 - who may incorporate, CoopA 3
 - insider trading, CoopA 152–154
 - investigations, CoopA 289–298
 - liability, CoopA 26
 - liquidation
 - generally, CoopA 308–310, 315–319
 - liquidator, CoopA 320–323
 - stay of proceedings, CoopA 305
 - meetings
 - directors', place of, CoopA 69, *see also* directors
 - regulation of, CoopR 17–41
 - regulations, power to make re, CoopA 49
 - resolution in lieu of, CoopA 77
 - membership
 - application for, CoopA 33
 - bylaws governing, CoopA 32, 44
 - liability of members, CoopA 26
 - list of members, CoopA 30
 - member interest, CoopA 48
 - minor members, CoopA 35
 - missing members, CoopA 43
 - non-profit housing cooperatives, CoopA 46
 - readmission to, CoopA 47
 - redemption of shares and loans, CoopA 37
 - reserve fund, CoopA 43
 - termination of, CoopA 38–42, 45
 - voting rights, CoopA 34

Index

- Cooperatives (*cont'd*)
- • withdrawal of, CoopA 36
 - multi-stakeholder cooperatives, CoopA 417–421
 - names
 - • change of, CoopA 20
 - • generally, CoopA 16
 - • prohibited, CoopA 19
 - • protected, improper use of, CoopA 21
 - • regulation of, CoopR 1–16
 - • reservation of, CoopA 18
 - • use of other, CoopA 17
 - new generation cooperatives, CoopA 422–430
 - notices, CoopA 346–348
 - offences, CoopA 361–364
 - officers, *see also* directors; disclosure of interest
 - • generally, CoopA 93
 - • indemnification of, CoopA 94, 95
 - penalties, CoopA 361–364
 - powers, restriction on, CoopA 23
 - principles of, CoopA 2
 - proxies, CoopA 144–151
 - receivers, CoopA 299–303
 - records
 - • form of, CoopA 29
 - • keeping, CoopA 28
 - • reliance on, CoopA 25
 - registered office, CoopA 27
 - registration
 - • designated extra-provincial director, jurisdiction of, CoopR 53
 - • maintaining, CoopR 54
 - • requests, information, CoopR 55
 - regulations, power to make, CoopA 351, 352, 382.3
 - reorganization, CoopA 278
 - securities
 - • action on, CoopA 179
 - • appropriate person, CoopA 202
 - • deemed notice, CoopA 185, 193, 195
 - • defences, CoopA 183, 184
 - • delivery of, CoopA 180, 213
 - • delivery, presumption of, CoopA 211
 - • endorsement, CoopA 201, 203–210, 219
 - • enforceability, CoopA 188
 - • forms, completion of, CoopA 187
 - • fraud, CoopA 189
 - • guarantees, CoopA 190, 197–200
 - • incorporation by reference, CoopA 181
 - • inquire, duty to, CoopA 194, 221
 - • liability, limitation on, CoopA 224
 - • limited interests, CoopA 192
 - • lost, CoopA 225
 - • ownership, presumption of, CoopA 212
 - • possession, reclaiming, CoopA 214
 - • registration, requisites for, CoopA 215
 - • rights, acquisition of, CoopA 191
 - • seizure, CoopA 216
 - • signature, CoopA 186, 210
 - • staleness, CoopA 196
 - • stolen, CoopA 225
 - • validity of, CoopA 182
 - security certificates
 - • contents, CoopA 164
 - • fees, CoopA 161
 - • fractional shares, CoopA 166
 - • generally, CoopA 160
 - • investment share, for, CoopA 165
 - • joint owners, CoopA 162
 - • signatures, CoopA 163
 - security register
 - • agent, CoopA 168
 - • deceased owner, CoopA 176
 - • duties re, CoopA 174

Index

- Cooperatives (*cont'd*)
 - evidence of ownership, CoopA 171, 172
 - exemptions, CoopA 178
 - generally, CoopA 167
 - holders, registered, CoopA 170
 - joint holders, CoopA 173
 - minors, CoopA 175
 - overissue, CoopA 177
 - registration, CoopA 169
 - service, CoopA 346–348
 - shareholders
 - dissenting, CoopA 277
 - liability, personal, CoopA 26
 - list of, CoopA 30
 - right to vote, CoopA 263
 - trust indentures, CoopA 247–258
 - unanimous agreements
 - copies of, CoopA 14
 - financial information, CoopA 99
 - provisions for meetings in, CoopA 98
 - restricting directors, CoopA 96
 - rights of members, CoopA 97
- Corporate Seal**
 - generally, BCA 25
- Corporate Tax**
 - Alberta allocation factor, ACTA 19
 - Alberta QET tax credit, ACTA 26.92, ACTR 5.2
 - Alberta royalty credit
 - application, time for, ACTA 110
 - assessment, ACTA 115.5–121
 - entitlement to, ACTA 108
 - instalment, ACTA 112, 113
 - interest, ACTA 115, 117
 - interpretation provisions, ACTA 106
 - penalty, ACTA 114
 - reassessment, ACTA 119
 - refund, ACTA 115.4, 115.5, 120
 - repayment, ACTA 116, 117
 - resource allowance tax, ACTA 115.1–115.3
 - royalty credit, ACTA 115.4
 - time limit, ACTA 111
 - amount taxable in Alberta, ACTA 19.1
 - amounts in jeopardy, ACTA 60.2
 - appeals
 - court's powers, ACTA 52
 - extension of time to, ACTA 50.1
 - generally, ACTA 50
 - procedure, ACTA 53
 - reply to notice of, ACTA 51
 - variation of assessment, ACTA 54
 - application provisions, ACTA 2–4, 70
 - assessment
 - capital cost allowance, ACTA 44.2
 - deemed valid and binding, ACTA 45
 - deeming of federal amounts, ACTA 43.01, 43.02
 - election on proceeds, ACTA 44.1
 - excess capital cost allowance, ACTA 44.2
 - extension of time, ACTA 48.1, 48.2
 - federal-based, ACTA 43.1
 - generally, ACTA 41
 - insolvent corporations, ACTA 49.1
 - legal representatives, ACTA 49
 - notice of, ACTA 42
 - notice of objection to, ACTA 48
 - overpayment, ACTA 47
 - payment, ACTA 46
 - reassessment, ACTA 43, 44.1, 44.2
 - small amounts owing, ACTA 47.1; ACTR 183/2006 1
 - avoidance, tax
 - general anti-avoidance rules (GAAR), ACTA 72.1
 - limitation, ACTA 72.11
 - tax benefits disallowed, ACTA 72.12

Index

- Corporate Tax (*cont'd*)
 - books of account, ACTA 61
 - • retention period, ACTR 6
 - certification of amount payable, ACTA 58
 - collection agreement, ACTA 55.01
 - collection of personal information, ACTR 6.1
 - computation of income, *see* income, computing
 - debts to Crown, ACTA 57
 - extension of time limits and periods (COVID-19), ACTA 4.2
 - film and television tax credit, ACTA 26.94
 - financial institutions capital tax
 - • calculation, ACTA 95, 96
 - • filing return, ACTA 102
 - • interest, ACTA 104
 - • interpretation, ACTA 93
 - • liability for, ACTA 94
 - • non-resident, ACTA 97.1
 - • payment, time for, ACTA 101
 - • penalties, ACTA 103
 - • resident, ACTA 97
 - functional currency election, ACTA 4.02
 - functional currency reporting, ACTA 4.01
 - • conversion to Canadian currency, ACTR 7.1
 - hindrance, ACTA 68
 - income, computing
 - • business income, ACTA 8
 - • business losses, ACTA 8
 - • capital gains, ACTA 9
 - • capital losses, ACTA 9
 - • computation, ACTA 6
 - • corporations, of, ACTA 14, 14.1
 - • corporations, transfers to, ACTA 14.1
 - • Crown charges, reimbursement of, ACTA 12.1
 - • deductions, ACTA 11
 - • election forms, ACTA 14.3, 16.2
 - • generally, ACTA 7
 - • non-resident corporations, ACTA 15
 - • non-residents, ACTA 17.1
 - • other sources, ACTA 10
 - • partnerships generally, ACTA 16
 - • partnerships, transfers from, ACTA 14.2
 - • partnerships, transfers to, ACTA 16.1
 - • property, ACTA 6.1, 6.2, 8
 - • reimbursement of Crown charges, ACTA 12.1
 - • rules, ACTA 12
 - • taxable income earned in Alberta, ACTR 2
 - • trusts, ACTA 17
 - income tax payable, computing
 - • capital investment tax credit, ACTA 25.02(1)(a)
 - • capital investment tax credit certificate, ACTA 25.02(1)(b)
 - • corporation, by, ACTA 21
 - • currency conversion, ACTR 7.1
 - • foreign investment income, ACTA 23
 - • investor tax credit, ACTA 25.01(1)(a)
 - • investor tax credit certificate, ACTA 25.01(1)(b)
 - • manufacturing and processing profits deduction, ACTA 22.2
 - • order of deduction, ACTA 25.03
 - • over-integration tax payable, ACTA 22.01
 - • rental investment tax credit, ACTA 25
 - • small business deduction, ACTA 22
 - individuals
 - • Alberta royalty credit, ACTA 106–121
 - • innovation employment grant
 - • base amount, ACTA 26.97

Index

- Corporate Tax (*cont'd*)
 - general provisions, ACTA 26.91
 - grant calculation and deduction, ACTA 26.96
 - interpretation, ACTA 26.95, ACTR 5.3
 - maximum expenditure limit, ACTA 26.98
 - recapture, ACTA 26.99
 - insurance premiums tax
 - definitions, ACTA 86
 - exemptions, ACTA 88
 - interest, ACTA 91
 - penalty, ACTA 90
 - regulations, ACTA 92.1
 - return, ACTA 89
 - tax payable, ACTA 87
 - interpretation provisions, ACTA 1
 - legal representation, ACTA 69
 - liability, ACTA 5, 5.1
 - *Limitations Act*, ACTA 57.1
 - notice to provide information, ACTA 64
 - offences and penalties
 - communication of information, ACTA 77, 77.1
 - deficient instalments, ACTA 73.1
 - evasion, tax, ACTA 74–75
 - general offence, ACTA 79
 - generally, ACTA 76
 - late instalments, ACTA 73.1
 - liability of officers, ACTA 80
 - third party civil penalties, ACTA 73.01
 - order to provide information, ACTA 65.1
 - penalties, *see* offences
 - period for assessment, ACTA 65.2
 - personal information, collection of, ACTR 6.1
 - procedure
 - complaint, ACTA 81
 - documents deemed signed, ACTA 83
 - forms, ACTA 84
 - generally, ACTA 82
 - information, ACTA 81
 - notices of assessment, ACTA 84
 - Provincial Minister
 - administers, ACTA 55, 64
 - authorize, to, ACTA 63, 66
 - inquiries, ACTA 66
 - powers of, ACTA 60
 - restrictions of, ACTA 60.1
 - qualified royalty, ACTA 26, 106
 - prescribed leases, ACTR 3
 - Qualifying Environmental Trusts (QET)
 - tax credit, ACTA 26.92, ACTR 5.2
 - records of account, ACTA 61
 - retention period, ACTR 6
 - regulations, power to make, ACTA 56, 92.1
 - returns
 - excess refund, ACTA 38.1
 - excess tax, ACTA 39.1, 39.2
 - filing, ACTA 36–36.2
 - information, ACTA 71, 72
 - interest, ACTA 39, 39.2, 39.3
 - payment on account, ACTA 38
 - penalties, ACTA 37, 37.1, 37.2, 37.3, 37.4
 - period where interest not payable, ACTA 39.3
 - royalty tax deduction, ACTA 20
 - scientific research and experimental development tax credit
 - expenditure limits, maximum, ACTA 26.8
 - general provisions, ACTA 26.91
 - generally, ACTR 5.1
 - recapture, ACTA 26.9
 - recapture, Alberta SR & ED credit, ACTA 26.71
 - tax credit deduction, ACTA 26.7

Index

- Corporate Tax (*cont'd*)
- seizure
 - copies of documents, ACTA 67
 - warrant, ACTA 65
 - special rules
 - bankrupt corporations, ACTA 27
 - change of residence, ACTA 27.1
 - communal organizations, ACTA 30.2
 - contingent amount — limit, ACTA 34.04
 - credit unions, ACTA 32
 - deposit insurance corporations, ACTA 33
 - exemptions, ACTA 35
 - expenditure limitations, ACTA 34.03
 - financial institutions, ACTA 34.01
 - foreign bank affiliates, ACTA 34.011
 - insurance corporations, ACTA 33, 34
 - interest, ACTA 34.1
 - investment corporations, ACTA 28
 - limit, contingent amount, ACTA 34.04
 - mortgage corporations, ACTA 29
 - mutual fund corporations, ACTA 30
 - mutual fund trusts, ACTA 30.01
 - mutual funds, ACTA 30.1
 - organizations, communal, ACTA 30.2
 - patronage, ACTA 31
 - tax shelter investments, ACTA 34.02
 - specified rates, ACTR 5
 - tax convention, ACTA 3
 - tax credits, refundable
 - rental investment, ACTA 26.5
 - royalty, ACTA 26–26.41
 - scientific research and experimental development tax credit, ACTA 26.6–26.91, ACTR 5.1
 - tax treaty, ACTA 3
 - taxable income, computing, ACTA 18
 - transitional provisions, ACTA 85
 - waiver, ACTA 55.1
 - warrant to search and seize, ACTA 65
- Corporations**, *see also* Designated Extra-provincial Corporations
- business interest, waiver of, BCA 16.1
 - capacity, BCA 16
 - constructive notice, no, BCA 18
 - defences, limitations on, BCA 19
 - names, *see* Names
 - NWPTA, *see* New West Partnership Trade Agreement
 - powers, restriction on, BCA 17
 - proposals, *see* Proposals
 - records, *see* Records
- Costs, Security for**
- investigations, BCA 231
 - remedies, BCA 243
 - take-over bids, BCA 200
- Court, Powers of**
- compliance order, BCA 248
 - contracts, setting aside, BCA 119
 - decision of Registrar, appeal from, BCA 247
 - dissolution, BCA 214–218
 - election, review of, BCA 144
 - generally, BCA 241
 - investigations, BCA 231, 232
 - liquidation and, BCA 223–225
 - meetings, calling, BCA 143
 - oppression remedies, BCA 242
 - pre-incorporation contracts, BCA 15
 - proposals, BCA 136
 - proxies, BCA 154
 - receiver, appointing, BCA 96, 99
 - take-over bids, BCA 201–205
 - unfairness remedies, BCA 242
 - valuation of dissenter's shares, BCA 191, 206

Index

- **Crown**, *see also* Investment re Crown
- Alberta Risk Management Fund, FAA 76
- authorizations
 - indemnity regulation, FAR 22/97
 - specific, FAA 73
- guarantees
 - annual report re, FAA 75
 - generally, FAA 72
 - payment under, FAA 74
- indemnities
 - annual report re, FAA 75
 - authorization regulation, FAR 22/97
 - generally, FAA 71
 - payment under, FAA 74
 - power purchase arrangement, FAR 22/97

D

Declarations

- ceasing to carry on business under trade name, 995
- dissolution of partnership, 995
- partnership, of
 - action, stay of, PartA 113
 - address change, 995
 - amendment to, 995
 - binding effect, PartA 114
 - generally, 995
 - liability, PartA 115
 - penalty, PartA 112
- religious society, incorporation of
 - affidavit verifying, 995
 - generally, 995
- statutory
 - bylaws, amendments to, 999
 - charter extra-provincial/foreign cooperatives, amendments to, 999
 - generally, 999
 - special authority to execute, 997

- trade name
 - address change, 995
 - ceasing to carry on business under, 995
 - generally, 995

Definitions

- above-limit corporation, ACTA 26(1)(a)
- above-limit partnership, ACTA 26(1)(b)
- accident and sickness insurance, ACTA 86(1)(a.1)
- accountable advance, FAA 1(1)(a)
- accounting officer, FAA 29(a)
- accumulated overpayment amount, ACTA 39.2(1)(a)
- accumulated underpayment amount, ACTA 39.2(1)(b)
- acquiring corporation, LTCA 223(1)(a)
- action, BCA 239(a), LTCA 291(a)
- Act
 - Alberta corporate tax, ACTR 1(a)
 - companies, CompR 1(a)
 - financial administration, FAR 22/97 7(1)(a), FAR 128/2002 1
 - franchises, re, FranR 240/95 1(1)(a)
 - partnerships, re, PartR 1
- active business, ACTA 22(1)(a)
- adjusted business income, ACTA 22.2(1)(a), 22.2(7)(a)
- adjusted taxable capital, ACTA 93(1)(a)
- adverse claim, CoopA 158(1)(a)
- affairs
 - business corporations, BCA 1(a)
 - cooperatives, CoopA 1(1)(a)
- affiliate
 - business corporations, BCA 1(b)
 - cooperatives, CoopA 1(1)(b)
- affiliated corporation, BCA 230
- agent, CoopA 365(a)
- agent for service, BCA 1(b.1), CompA 1(a.001), CoopA 365(a)

Index

Definitions (*cont'd*)

- agreement, BCR 28(a), CoopR 51(a), LTCA 223(1)(b), LTCR 171/92 39(1)(a), PartR 6(a)
- AIMCo, FAR 128/2002 2.2(1)(a)
- Alberta allocation factor, ACTA 1(2)(a)
- Alberta company, BCA 1(c), 273(1)
- Alberta cost of manufacturing and processing capital, ACTA 22.2(1)(b), 22.2(8)(c)
- Alberta cost of manufacturing and processing labour, ACTA 22.2(1)(c), 22.2(8)(d)
- Alberta crown royalty, ACTA 26(1)(c), 106(1)(a), 106(1.01)
- Alberta LLP, PartA 1(a)
- Alberta partner, PartA 1(b)
- Alberta proxy amount, ACTA 26.6(1)(a), (3)
- Alberta QET tax credit, ACTA 1(2)(a.1)
- Alberta resource property, ACTA 26(1)(d)
- Alberta SR & ED tax credit, ACTA 26.6(1)(b)
- ATB Financial, ACTA 93(1)(a.1)
- amended Act, PartA 118(1)(a)
- amount taxable in Alberta, ACTA 1(2)(b)
- anniversary month, BCA 276(a), CompA 162(1), CoopA 365(a.1), SocA 26(1)
- annuity contract, ACTA 86(1)(b)
- applicable date, LTCR 171/92 18(1)(a)
- application for registration, LTCA 27
- appraiser, LTCR 171/92 50
- appropriate, CoopA 202(1)
- appropriation, FAA 1(1)(b)
- arrangement, BCA 193(1), CompA 170(1), CoopA 279, LTCA 225(1)
- arrears interest, ACTA 39.2(1)(c)
- articles
 - • business corporations, BCA 1(d)
 - • companies, CompA 1(a.01)
 - • cooperatives, CoopA 1(1)(c)
 - assignee, PartA 35(4)
 - associate
 - • business corporations, BCA 1(e)
 - • cooperatives, CoopA 1(1)(d)
 - associate personnel, FAR 22/97 7(1)(b)
 - association, CoopA 431(a), CoopR 42.2
 - attributed Canadian royalty income, ACTA 20.1(1)
 - auditor
 - • business corporations, BCA 1(f)
 - • cooperatives, CoopA 1(1)(e)
 - loan and trust corporations, LTCA 1(1)(a)
 - Auditor General, FAA 1(1)(c)
 - authorized person, ACTA 62(a)
 - auxiliary member, CoopA 1(1)(f)
 - balance due date, ACTA 1(2)(b.1)
 - bank
 - • financial institutions capital tax, ACTA 93(1)(b)
 - • loan and trust corporations, LTCA 1(1)(b)
 - bearer, CoopA 1(1)(g), 158(1)(b)
 - beneficial interest, BCA 1(g)
 - beneficial ownership
 - • business corporations, BCA 1(h)
 - • cooperatives, CoopA 1(1)(h)
 - benefit fund, FAA 98(1)(a)
 - body corporate
 - • business corporations, BCA 1(i)
 - • financial institutions capital tax, ACTA 93(1)(c)
 - loan and trust corporations, LTCA 1(1)(c)
 - societies, SocA 1(a)
 - book value, LTCR 171/92 18(1)(b)
 - books and/or papers, CompA 1(a.1)
 - branch, LTCA 1(1)(d)
 - broker, CoopA 158(1)(c)
 - business, PartA 1(c)

Index

Definitions (*cont'd*)

- business combination, BCA 129, CoopA 152(1)(a), LTCA 140(1)
- business limit, ACTA 22(1)(b)
- business transacted in Alberta, ACTA 86(1)(c)
- call, CompA 1(b), CoopA 152(1)(b)
- Canada corporation, BCA 1(j), CoopR 1(a)
- Canadian-controlled private corporation, ACTA 22(1)(c)
- Canadian development expense, ACTA 20.1(1)(b)
- Canadian investment income, ACTA 22.2(1)(d)
- Canadian oil and gas property expense, ACTA 20.1(1)(b)
- capital, LTCA 171/92 15(1)(a)
- capital base, LTCA 1(1)(e), LTCA 171/92 15(1)(b)
- capital investment supply vote, FAA 28.1(1)
- capital investment tax credit, ACTA 25.02(1)(a)
- capital investment tax credit certificate, ACTA 25.02(1)(b)
- cash, LTCA 188(6)(a)
- CBS, FAR 22/97 5.05(1)(a)
- CBSCI, FAR 22/97 5.05(1)(b)
- certificate, PartA 50
- charter, BCA 276(c), CoopA 365(c)
- Chief of Police, FAR 22/97 4.1(1)(a)
- Commission
 - business corporations, BCA 1(k)
 - companies, CompR 1(b)
 - cooperatives, CoopA 1(1)(i)
- commodity sales agreement, LTCA 171/92 1(1)(a)
- common share, CoopA 259
- common trust fund, LTCA 1(1)(f)
- company, CompA 1(d)
 - company limited by guarantee, CompA 1(d.1)
 - company limited by shares, CompA 1(e)
- complainant, BCA 239(b), CoopA 353(a), LTCA 291(b)
- contact information, BCA 1(k.1), CoopA 1(1)(i.1)
- continuance, CoopR 42.3
- contract of insurance, ACTA 86(1)(c.1)
- contributory, CompA 1(e.1)
- cooperative, CoopA 1(1)(j)
- cooperative basis, CoopA 1(1)(k)
- cooperative entity, CoopA 1(1)(l)
- corporate person, BCR 3(a), SocR 3
- corporation
 - business, BCA 1(1), 126(a)
 - cooperatives, CoopA 1(1)(m), CoopR 1(b)
 - loan and trust, LTCA 1(1)(g)
- corporation debt, FAA 95(1)
- corporation's own assets, LTCA 191(1)(a)
- corporation's own funds, LTCA 191(1)(b)
- cost of capital, ACTA 22.2(1)(e), 22.2(7)(b), 22.2(8)(a)
- cost of labour, ACTA 22.2(1)(f), 22.2(7)(c), 22.2(8)(b)
- Court/court
 - business corporations, BCA 1(m)
 - companies, CompA 1(f)
 - co-operative, CoopA 1(1)(n)
 - corporate tax, ACTA 1(2)(c)
 - loan and trust corporations, LTCA 1(1)(h)
 - partnerships, PartA 1(d)
- Crown, FAA 1(1)(d)
- Crown-controlled organization, FAA 1(1)(e)
- crown debt, FAA 94(1)
- crown royalty shelter, ACTA 26(1)(d.1), 106(1)(b)

Index

Definitions (*cont'd*)

- debentures, CompA 1(f.1)
- debt obligation
- • business corporations, BCA 1(n)
- • cooperatives, CoopA 1(1)(o)
- • loan and trust corporations, LTCA 1(1)(i)
- deductions, LTRC 171/92 15(1)(c)
- delegate, CoopA 1(1)(p)
- delegated duties, FAR 22/97 4.1(1)(b)
- delivery, CoopA 158(1)(d)
- department, FAA 29(b)
- department head, FAA 1(1)(g), 29(c)
- deposit
- • financial institutions capital tax, ACTA 93(1)(d)
- • loan and trust corporations, LTCA 1(1)(j), LTRC 171/92 3
- deposit-taking business
- • financial institutions capital tax, ACTA 93(1)(e)
- • loan and trust corporations, LTCA 1(1)(k)
- deputy head, FAA 1(1)(h), 29(d)
- designated entity, FAR 128/2002 2.2(1)(b)
- designated extra-provincial cooperative, CoopR 51(b)
- designated extra-provincial corporation, BCR 28(b), 29(2)
- designated extra-provincial director, CoopR 51(c), 52(1)
- designated extra-provincial limited liability partnership, PartR 6(c), 7(3)
- designated extra-provincial limited partnership, PartR 6(d), 7(2)
- designated extra-provincial registrar, BCR 28(c), 29(1), CoopR 28(c), 29(1), PartR 6(e), 7(1)
- designated shareholder, CoopA 422(a)
- designated shares, CoopA 422(b)
- director
- • business corporations, BCA 1(o)
- • companies, CompA 1(g)
- • cooperatives, CoopA 1(1)(q)
- • societies, SocA 1(a.1)
- disbursement, FAA 1(1)(i)
- disclosure document, FranA 1(1)(a)
- dissenting offeree, BCA 194(a), CoopA 155(a)
- dissolution, CoopR 42.2
- dissolved body corporate, BCR 3(b), SocR 3
- dissolved corporation, CoopR 1(b)
- distributing cooperative, CoopA 1(1)(s)
- dividend, CompA 1(g.1)
- document(s)
- • companies, CompA 1(h)
- • corporate tax, ACTA 62(b)
- dwelling-house, ACTA 62(c)
- economic profit, ACTA 23(2.1)(a)
- electronic filing, ACTA 36.1(1), 48(0.1)
- electronic means, BCA 1(p.1), CompA 1(h.001), CoopA 1(1)(s.1)
- eligible expenditure, ACTA 26.6(1)(c), (2)
- eligible financial institution, LTCA 1(1)(l)
- eligible profession, PartA 81
- entity
- • cooperatives, CoopA 1(1)(t)
- • loan and trust corporations, LTCA 1(1)(m)
- estimates, FAA 1(1)(j)
- event of default, BCA 81(1)(a), CoopA 247(a)
- Executive Director
- • business corporations, BCA 1(q)
- • cooperatives, CoopA 1(1)(u)
- • loan and trust corporations, LTCA 1(1)(n)
- exempt corporation, ACTA 26(1)(e)
- existing company, CompA 1(h.1)

Index

- Definitions (*cont'd*)
- expenditure, FAA 1(1)(k)
 - expenditure officer, FAA 29(e)
 - extra-provincial association, CoopR 42.3
 - extra-provincial body corporate, LTCA 1(1)(o)
 - extra-provincial cooperative, CoopA 1(1)(v)
 - extra-provincial corporation
 - business corporations, BCA 1(r)
 - loan and trust corporations, LTCA 1(1)(p)
 - extra-provincial director, CoopA 382.1(a)
 - extra-provincial limited liability partnership, PartA 104.1(1)(a)
 - extra-provincial limited partnership, PartA 80.01(a)
 - extra-provincial LLP, PartA 1(e)
 - extra-provincial matters, BCA 293.1(a), CoopA 382.1(b), PartA 80.01(b), 104.1(1)(a.1)
 - extra-provincial registrar
 - business corporations, BCA 293.1(b)
 - partnerships, PartA 80.01(c), 104.1(1)(b)
 - extra-provincial matters
 - business corporations, BCA 293.1(a)
 - cooperatives, CoopA 382.1(b)
 - partnerships, PartA 80.01(b), 104.1(1)(a.1)
 - factoring corporation, LTCR 171/92 1(1)(b)
 - fair market rate, LTCA 1(1)(q)
 - federal Act, ACTA 1(2)(d)
 - federal assessment action, ACTA 1(2)(d.1)
 - federal expenditures of the corporation, ACTA 26.6(1)(d)
 - federal investment tax credit, ACTA 26.6(1)(e)
 - federal regulation(s), ACTA 1(2)(e), ACTR 1(b)
 - federation, CoopA 1(1)(w)
 - fees, CoopA 385(a)
 - fiduciary, CoopA 158(1)(e)
 - film and television tax credit, ACTA 26.94(1)(a)
 - film and television tax credit certificate, ACTA 26.94(1)(b)
 - financial assistance, BCA 45(1), CoopA 140(1)
 - financial future, LTCR 171/92 1(1)(c)
 - financial institution
 - capital tax, ACTA 93(1)(e.1)
 - loan and trust corporations, LTCA 1(1)(r)
 - financial leasing corporation, LTCR 171/92 1(1)(d)
 - financial services, LTCR 171/92 1(1)(e)
 - firm, PartA 2
 - firm name, PartA 2
 - firm of accountants, CoopA 1(1)(x)
 - first successor pool, ACTA 20(1)(a)
 - first term shared-use-equipment, ACTA 26.6(1)(f)
 - fiscal period, ACTA 1(2)(e.01)
 - foreign investment income, ACTA 22.2(1)(g)
 - form of proxy, BCA 147(a), CompA 153(a), CoopA 144(1)(a)
 - former Act, CoopA 431(b), CoopR 42.2, FranA 1(1)(b), PartA 118(1)(b)
 - former Metis Settlements Ombudsman, FAR 22/97 7(1)(c)
 - former Regulation, FAR 22/97 7(1)(d)
 - forward contract, LTCR 171/92 1(1)(f)
 - fractional franchise, FranA 1(1)(c)
 - franchise, FranA 1(1)(d)
 - franchise agreement, FranA 1(1)(e)
 - franchise fee, FranA 1(1)(f)
 - franchise system, FranA 1(1)(g)
 - franchised business, FranA 1(1)(h)
 - franchisee, FranA 1(1)(i)

Index

Definitions (*cont'd*)

- franchisor, FranA 1(1)(j)
- franchisor outlet, FranR 240/95 1(1)(b)
- full resource allowance, ACTA 115.1
- fund, LTRC 171/92 28(1)(a)
- fund administrator, FAA 1(1)(l)
- fungible, CoopA 158(1)(f)
- generally accepted accounting principles, BCR 21(1)(a), CompA 1(i.1)
- generally accepted accounting principles of the United States, BCR 21(1)(b)
- genuine, CoopA 158(1)(g)
- good faith, CoopA 158(1)(h)
- good faith purchaser, CoopA 158(1)(i)
- governing jurisdiction, PartA 1(f)
- Government securities, FAA 55(1)
- guarantee, LTCA 162(2)
- guarantor, CoopA 247(b)
- head office, BCR 28(c.1)
- hold/held, LTRC 171/92 1(1)(g)
- holder, CoopA 1(1)(y), 158(1)(j)
- home director, CoopR 51(c.1)
- home jurisdiction, BCR 28(d), CoopR 51(d), PartR 6(e.1)
- home registrar, BCR 28(d.1), PartR 6(e.2)
- housing charges, CoopA 385(b)
- housing unit, CoopA 385(c)
- improved real estate, LTCA 1(1)(s)
- income of the corporation for the year from an active business, ACTA 22(1)(d)
- incorporated provision, ACTA 85(1)(a)
- incorporator, BCA 1(s)
- individual
 - business corporations, BCA 1(t)
 - cooperatives, CoopA 1(1)(z)
 - corporate tax, ACTA 106(1)(c)
- information circular, CompA 153(b)
- information management corporation, LTRC 171/92 1(1)(h)
- insider, BCA 126(b), CoopA 152(1)(c), LTCA 138(a)
- instrument, LTCA 223(1)(c)
- instrument of incorporation, LTCA 1(1)(t)
- insurance, ACTA 86(1)(c.2)
- insurance money, ACTA 86(1)(c.3)
- insurer, LTCA 1(1)(u), ACTA 86(1)(d)
- interactive digital media tax credit, ACTA 26.93(1)(a)
- interactive digital media tax credit certificate, ACTA 26.93(1)(b)
- interest in a franchise, FranA 1(1)(k)
- interested person, BCA 206.1
- intermediary, CoopA 144(1)(b)
- internal regulations, BCA 276(d), CoopA 365(d)
- investment counselling corporation, LTRC 171/92 1(1)(i)
- investment share, CoopA 1(1)(aa)
- investment shareholder, CoopA 1(1)(bb)
- investor tax credit, ACTA 25.01(1)(a)
- investor tax credit certificate, ACTA 25.01(1)(b)
- issuer, CoopA 1(1)(cc), 158(1)(k), 247(c)
- judge, ACTA 60.2(1), 62(d)
- jurisdiction, ACTA 1(2)(e.1)
- land, CompA 1(j)
- large corporation, ACTA 1(2)(e.3)
- legal expenses, FAR 22/97 5.1(1)(a)
- legal proceedings, CoopA 353(b)
- lending value, LTCA 278(1)
- liabilities, CompA 171(1)(b)
- liability, BCA 1(u)
- life insurance, ACTA 86(1)(e)
- limited company, CompA 1(k)
- limited corporation, BCA 15.1
- liquid assets, LTRC 171/92 18(1)(c)
- loan and trust corporation, ACTA 93(1)(f)

Index

Definitions (*cont'd*)

- loan corporation, ACTA 93(1)(f.1), LTCA 1(1)(v)
- long-term debt, ACTA 93(1)(f.2)
- management services, LTRC 171/92 1(1)(j)
- manufacturing or processing, ACTA 22.2(h)
- marine insurance, ACTA 86(1)(f)
- market conduct activities, LTCA 1(1)(w)
- market value, LTCA 1(1)(x)
- marketing or business plan, FranA 1(1)(l)
- master franchise, FranA 1(1)(m)
- material change, FranA 1(1)(n)
- material fact, FranA 1(1)(o)
- maximum expenditure limit, ACTA 26.6(1)(g)
- meeting of the cooperative, CoopA 1(1)(dd)
- member
 - companies, CompA 1(l)
 - cooperatives, CoopA 1(1)(ee)
 - co-operative associations, CAA 1(f)
- member loan, CoopA 1(1)(ff)
- member unit, CoopA 385(d)
- membership share, CoopA 1(1)(gg)
- memorandum, CompA 1(m)
- Minister
 - business corporations, BCA 1(v)
 - companies, CompA 1(n)
 - cooperatives, CoopA 1(1)(hh)
 - financial administration, FAR 22/97 4.1(1)(c), 5.2(1)(a), 7(1)(e), 9(1), 12(1), 13(1)
 - franchises, FranA 1(1)(p)
 - loan and trust corporations, LTCA 1(1)(y)
 - responsible, FAA 1(1)(l.1)
- misrepresentation, FranA 1(1)(q)
- money, FAA 1(1)(m)
- mortgage, CompA 1(o)
- moving average of the specified rates, ACTA 26.4(1), 112(1)
- multi-stakeholder cooperative, CoopA 417(a)
- mutual fund distribution corporation, LTRC 171/92 1(1)(k)
- negotiable instrument, FAA 1(1)(n)
- net capital loss, ACTA 18(3)
- networking arrangement, LTRC 171/92 1(1)(l)
- new generation cooperative, CoopA 422(c)
- non-business income tax, ACTA 23(2.1)(b)
- non-member unit, CoopA 385(e)
- non-permanent capital, LTRC 171/92 15(1)(d)
- non-profit continuing housing cooperative, CoopA 385(f)
- non-profit home ownership cooperative, CoopA 385(g)
- non-profit housing cooperative, CoopA 385(h)
- non-resident company, CompA 1(p)
- non-resident corporation, ACTA 93(1)(g)
- NUANS, BCR 28(e)
- offer, BCA 194(b), CoopA 155(b)
- offeree, BCA 194(c), CoopA 155(c)
- offeree cooperative, CoopA 155(d)
- offeree corporation, BCA 194(d)
- offeror, BCA 194(e), CoopA 155(e)
- officer
 - cooperatives, CoopA 1(1)(ii), 152(1)(d)
 - franchises, re, FranA 1(1)(r)
 - loan and trust corporations, re, LTCA 1(1)(z)
- old Act, ACTA 85(1)(b)
- option, LTRC 171/92 1(1)(m)
- order for reorganization, BCA 192(1)

Index

Definitions (*cont'd*)

- ordinary resolution
- • business corporations, BCA 1(w)
- • cooperatives, CoopA 1(1)(jj)
- • loan and trust corporations, LTCA 1(1)(aa)
- overissue, CoopA 158(1)(l)
- overpayment, ACTA 47(1)
- overpayment amount, ACTA 39.2(1)(d)
- participant, FAA 98(1)(b), LTCR 171/92 28(1)(b)
- partnership, PartA 1(g)
- partnership property, PartA 1(h)
- patronage return, CoopA 1(1)(kk)
- permanent capital, LTCR 171/92 15(1)(e)
- permanent establishment, ACTA 1(2)(f)
- person
 - • Alberta corporate tax, ACTA 77(1)(a), 86(1)(f.1)
 - • business corporations, BCA 1(x)
 - • cooperatives, CoopA 1(1)(ll)
 - • franchises, re, FranA 1(1)(s)
 - • loan and trust corporations, re, LTCA 1(1)(bb)
- personal information, LTCA 178.1(1), SocA 36.1(1)
- personal representative, LTCA 1(1)(cc)
- personal service contractor, FAA 1(1)(o)
- personal services business, ACTA 22(1)(e)
- plan, FAA 98(1)(c)
- pleasure craft, ACTA 86(1)(f.2)
- policy, ACTA 86(1)(f.3)
- pool amount available to be carried forward, ACTA 20(1)(b)
- portfolio management corporation, LTCR 171/92 1(1)(n)
- premium, ACTA 86(1)(f.4)
- prescribed
 - • companies, CompA 1(q)
 - • cooperatives, CoopA 1(1)(mm)
 - • corporate tax, ACTA 1(2)(g)
 - • loan and trust corporations, LTCA 1(1)(dd)
 - • prescribed corporation, ACTR 3.1
 - • prescribed duties, FAR 22/97 7(1)(f)
 - • principle attorney, FAR 22/97 5.2(1)(b)
 - • private company, CompA 1(r)
 - • professional advisor, LTCA 1(1)(ee)
 - • professional corporation, BCA 1(z)
 - • property, ACTA 86(1)(f.5), CompA 171(1)(a), LTCR 171/92 39(1)(b)
 - • property income, ACTA 20(1)(c)
 - • property insurance, ACTA 86(1)(f.6)
 - • prospectus, CompA 1(s)
 - • Protocol, FAR 22/97 4.1(1)(d)
 - • Provincial agency, FAA 1(1)(p)
 - • Provincial committee, FAA 1(1)(q)
 - • Provincial corporation
 - • • Crown, FAA 1(1)(r)
 - • • insider trading, LTCA 138(b)
 - • • loan and trust corporations generally, LTCA 1(1)(ff), 138(b)
 - • Provincial minister, ACTA 1(2)(g.01)
 - • proxy, BCA 147(b), CompA 153(c), CoopA 1(1)(nn)
 - • public company, CompA 1(t)
 - • public employee, FAA 1(1)(s)
 - • public money, FAA 1(1)(t)
 - • public official, FAA 1(1)(u)
 - • purchaser, CoopA 158(1)(m)
 - • put, CoopA 152(1)(e)
 - • qualified activities, ACTA 22.2(1)(i)
 - • qualified corporation, ACTA 26.6(1)(h)
 - • qualified royalty, ACTA 26(1)(e.1), 106(1)(c.1)
 - • qualifying environmental trust, ACTA 1(2)(g.011)
 - • qualifying incomes, ACTA 23(2.1)(a)
 - • qualifying losses, ACTA 23(2.1)(a)

Index

Definitions (*cont'd*)

- Quebec Act, ACTA 1(2)(g.02)
- real estate, LTCA 1(1)(gg)
- real property brokerage corporation, LTCR 171/92 1(1)(o)
- real property corporation, LTCR 171/92 1(1)(p)
- reciprocal insurance exchange, ACTA 86(1)(f.7), FAR 22/97 5.2(1)(c)
- record, FAA 1(1)(v)
- record date, CoopA 1(1)(oo)
- recorded mail, CompA 1(t.1)
- redeemable, CoopA 1(1)(pp)
- redeemable share, BCA 1(aa)
- refund interest, ACTA 39.2(1)(e)
- refundable tax credit, ACTA 1(2)(g.1)
- registered, BCA 276(e), CoopA 365(e)
- registered Alberta LLP, PartR 6(g)
- registered cooperative, CoopR 51(e)
- registered corporation, LTCA 1(1)(hh)
- registered designated extra-provincial limited liability partnership, PartR 6(h)
- registered designated extra-provincial limited partnership, PartR 6(i)
- registered form, BCA 1 (aa. 1), LTCA 1(1)(ii)
- registrant, BCA 147(c)
- Registrar
 - business corporations, BCA 1(bb)
 - companies, CompA 1(u)
 - cooperatives, CompA 1(1)(pp.1)
 - loan and trust corporations, LTCA 223(1)(d)
 - partnerships, PartA 1(i)
 - societies, SocA 1(b)
- Registrar's periodical
 - business corporations, BCA 1(cc)
 - companies, CompA 1(u.1)
- regulated fund, FAA 1(1)(w)
- related transactions, ACTA 23(2.1)(a)
- relative, LTCA 1(1)(jj)
- reporting issuer, BCA 1(cc.01), LTCA 1(1)(kk)
- representative, FAR 22/97 8(1)
- reserves, ACTA 93(1)(h)
- resident Albertan, BCA 1(cc.1)
- resident Canadian, BCA 1(dd)
- resident corporation, ACTA 93(1)(i)
- restricted corporation, ACTA 26(1)(f)
- restricted partnership, ACTA 26(1)(g)
- restricted resource property, ACTA 26(1)(h)
- revenue officer, FAA 1(1)(x)
- revival, CoopR 42.2
- revival for perpetual succession, CoopR 42.2
- revival for winding up, CoopR 42.2
- risk distribution plan, ACTA 86(1)(g)
- Risk Management Fund, FAA 1(1)(z)
- royalty credit, ACTA 106(1)(d)
- royalty tax credit, ACTA 1(2)(g.2)
- royalty tax deduction, ACTA 1(2)(h)
- salaries and wages, ACTA 22.2(1)(j)
- school board, FAR 22/97 5.1(1)(b), 5.2(1)(d)
- school board official, FAR 22/97 5.1(1)(c)
- scientific research and experimental development, ACTA 26.6(1)(i)
- SEC, BCR 21(1)(c)
- SEC registrant, BCR 21(1)(d)
- second successor pool, ACTA 20(1)(d)
- second term shared-use-equipment, ACTA 26.6(1)(j)
- securities
 - companies, CompA 1(w)
 - Crown, FAA 1(1)(aa)
 - loan and trust corporation, LTCA 188(6)(b)
- securities dealer, LTCA 1(1)(ll)
- security
 - business corporations, BCA 1(ee)

Index

Definitions (*cont'd*)

- • cooperatives, CoopA 1(1)(rr), 158(1)(n)
- • loan and trust corporations, LTCA 1(1)(mm), 51
- security certificate, CoopA 158(1)(n)
- security interest
 - • business corporations, BCA 1(ff)
 - • cooperatives, CoopA 1(1)(ss)
- self-contained housing unit, CoopA 385(i)
- sell, FranA 1(1)(t)
- send
 - • business corporations, BCA 1(gg)
 - • cooperatives, CoopA 1(1)(tt)
- series
 - • business corporations, BCA 1(hh)
 - • cooperatives, CoopA 1(1)(uu)
- service corporation, LTCR 171/92 1(1)(q)
- share
 - • business corporations, BCA 194(f)
 - • companies, CompA 1(x)
 - • cooperatives, CoopA 1(1)(v), 152(1)(f), 155(f)
- shared housing unit, CoopA 385(j)
- shareholder, BCA 227(1), LTCA 253(1)
- shares, FAA 42(1)(a)
- short selling, LTCR 171/92 1(1)(r)
- short term liabilities, LTCR 171/92 18(1)(d)
- significant borrower, LTCA 103(1)
- society, SocA 1(c), 33(1)
- solicit and/or solicitation, BCA 147(d), CompA 153(d), CoopA 144(1)(c)
- solicitation by or on behalf of the management of a cooperative, CoopA 144(1)(d)
- solicitation by or on behalf of the management of a corporation, BCA 147(e)
 - special purpose trust corporation, LTCR 171/92 1(1)(s)
 - special resolution
 - • business corporations, BCA 1(ii)
 - • companies, CompA 1(y)
 - • cooperatives, CoopA 1(1)(ww)
 - • loan and trust corporations, LTCA 1(1)(nn)
 - • societies, SocA 1(d)
 - specified borrowings, LTCR 171/92 18(1)(e)
 - specified corporate income, ACTA 22(1)(e.1)
 - specified future tax consequences, ACTA 1(2)(h.1)
 - specified insider, CoopA 154(1)
 - specified investment business, ACTA 22(1)(f)
 - specified partnership business limit, ACTA 22(1)(f.1)
 - specified partnership income, ACTA 22(1)(g)
 - specified partnership loss, ACTA 22(1)(h)
 - spouse, BCA 1(ii.1), CompA 1(aa), CoopA 1(1)(ww.1), LTCA 1(1)(oo)
 - stakeholder group, CoopA 417(b)
 - statement, CoopA 337
 - statutory appropriation, FAA 1(1)(bb)
 - subfranchise, FranA 1(1)(u)
 - subfranchisee, FranA 1(1)(v)
 - subfranchisor, FranA 1(1)(w)
 - supply vote, FAA 1(1)(cc)
 - swap, LTCR 171/92 1(1)(t)
 - take-over bid, BCA 194(g), CoopA 155(g)
 - tax benefit, ACTA 72.1(1)(a)
 - tax consequences, ACTA 72.1(1)(b)
 - tax-exempt income, ACTA 23(2.1)(a)
 - tax information, ACTA 77(1)(b)
 - tax payable, ACTA 1(2)(i)
 - tax preparer, ACTA 36.1(2.2)

Index

Definitions (*cont'd*)

- tax record, ACTA 77(1)(c)
- tax shelter, ACTA 1(2)(i.1)
- taxable capital employed in Canada, ACTA 93(1)(j)
- taxable income, ACTA 1(2)(j)
- taxable income earned in Alberta, ACTA 19(2)
- taxable income earned in Canada, ACTA 1(2)(k)
- taxation year, ACTA 106(1)(f)
- taxing country, ACTA 23(2.1)(a)
- teacher, FAR 22/97 5.1(1)(d)
- total assets
 - financial institutions capital tax, ACTA 93(1)(l)
 - loan and trust corporations, LTCA 1(1)(pp)
- total royalties, ACTA 115.1
- transaction, ACTA 72.1(1)(c)
- transfer, CoopA 158(1)(o)
- trust corporation, ACTA 93(1)(m), LTCA 1(1)(qq)
- trust indenture, BCA 81(1)(c), CoopA 158(1)(p), 247(d)
- trustee, BCA 81(1)(b), CoopA 247(e), FAR 22/97 5.1(1)(e)
- unanimous agreement, CoopA 1(1)(xx)
- unanimous shareholder agreement, BCA 1(jj)
- underpayment amount, ACTA 39.2(1)(f)
- unlimited liability corporation, BCA 1(kk)
- unsuccessored pool, ACTA 20(1)(e)
- valid, CoopA 158(1)(q)
- voting share
 - business corporations, BCA 126(c)
 - companies, CompA 162(1)(b)
 - Crown, FAA 1(1)(dd)
 - loan and trust corporation, LTCA 1(1)(rr)

- weighted average weight, ACTA 26(1)(i), 106(1)(g)
- weighted supplemental rate, ACTA 106(1)(h)
- wholly-owned subsidiary, CompA 173(1)(b)

Derivative Action

- commencing, BCA 240
- powers of court, BCA 241

Designated Extra-provincial Cooperatives

- amalgamation, instrument of, CoopR 65
- attorney for service
 - changes in, CoopR 64
 - generally, CoopR 60
 - general, CoopR 52(2)
- certificates
 - as evidence, CoopR 75
 - generally, CoopR 74
- head office
 - changes in, CoopR 63
 - generally, CoopR 59
- home jurisdiction
 - designated extra-provincial cooperative, change of, CoopR 65.1
 - registered extra-provincial cooperative, change of, CoopR 65.2
- information
 - collection of, CoopR 71
 - complete information required, CoopR 72
 - form of information, CoopR 73
- name
 - cancellation of assumed name, CoopR 62
 - changes in, CoopR 61
 - generally, CoopR 58
- registration
 - application to cancel, CoopR 66
 - cancellation, liability for obligations, CoopR 70

Index

Designated Extra-provincial Cooperatives (*cont'd*)

- cancellation with notice, CoopR 68
- cancellation without notice, CoopR 67
- fee exemption, CoopR 76
- filings of designated extra-provincial cooperative, CoopR 57
- generally, CoopR 58

Designated Extra-provincial Corporations

- Alberta, continuing into, BCR 40.3
- amalgamation, instrument of, BCR 42
- attorney for service
 - changes in, BCR 41
 - generally, BCR 37
- certificates
 - as evidence, BCR 52
 - generally, BCR 51
- designated extra-provincial registrar, continued into jurisdiction of, BCR 40.2
- head office
 - generally, BCR 36
- information
 - Alberta search report, original, BCR 53
 - collection of, BCR 37.1
 - complete information required, BCR 37.2
 - form of submissions, BCR 37.3
- name
 - cancellation of assumed name, BCR 39
 - changes in, BCR 38
 - new home jurisdiction, continuing into, BCR 40.1
- registration
 - application to cancel, BCR 43
 - cancellation, liability for obligations, BCR 47
 - cancellation with notice, BCR 45

- cancellation without notice, BCR 44
- fee exemption, BCR 54
- filings of designated extra-provincial corporation, BCR 34
- generally, BCR 35
- search report, BCR 53

Designated Extra-provincial Limited Liability Partnerships

- attorney for service
 - changes in, PartR 26
 - generally, PartR 22
- head office
 - changes in, PartR 25
 - generally, PartR 21
- information
 - collection of, PartR 32
 - complete information required, PartR 33
 - form of submissions, PartR 34
- name, changes in, PartR 24
- partnership list, PartR 23
- registration
 - application to cancel, PartR 27
 - cancellation with notice, PartR 29
 - cancellation without notice, PartR 28
 - fee exemption, PartR 36
 - filings of designated extra-provincial LLP, PartR 19
 - generally, PartR 20
 - service on, PartR 30

Designated Extra-provincial Limited Partnerships

- general partner, changes respecting, PartR 15
- name, changes in, PartR 14
- registration
 - application to cancel, PartR 16
 - cancellation without notice, PartR 17
 - certificate of, PartR 35

Index

Designated Extra-provincial Limited Partnerships (*cont'd*)

- filings of designated extra-provincial LP, PartR 12
- generally, PartR 13
- mandatory cancellation, PartR 16.1

Directors

- address of, notices re, 996, 999
- appointment, BCA 106
- attendance at meetings, BCA 110
- ceasing to hold office, BCA 108
- contracts, BCA 120
- delegation, BCA 115
- dissent by, BCA 123
- duty of care, BCA 122
- election
 - cumulative voting, BCA 107
 - generally, BCA 106
 - vacancies, BCA 111
- generally, BCA 101
- indemnification of, BCA 124
- liability of
 - generally, BCA 118
 - wages, for, BCA 119
 - registrants, who are, BCA 153
- meetings, *see* Meetings
- notice of change of, BCA 113, 996, 999
- number of, BCA 101, 112
- powers
 - bylaws, passing, BCA 102
 - generally, BCA 101
 - organizational meeting, BCA 104
- qualifications, BCA 105
- removal of, BCA 109, 110
- remuneration, BCA 125, BCR 23
- vacancies, BCA 108, 109, 111
- validity of acts of, BCA 116

Discontinuance, *see* Certificates; Continuance

Dissolution

- actions after, continuation of, BCA 227
- articles, *see* Articles
- certificates, *see* Certificates
- court application
 - grounds, BCA 214, 215
 - effects of order, BCA 219, 220
 - order, BCA 214
 - powers of court, BCA 218
 - show cause order, BCA 217
 - supervision of liquidation, BCA 216
- directors, by, BCA 211
- intent re, statement of, 997
- liquidation
 - accounts re, final, BCA 224
 - appointment of liquidator, BCA 221, 996
 - court supervision, BCA 216
 - commencement of, BCA 219
 - distribution to shareholders, BCA 225
 - duties of liquidator, BCA 222
 - generally, BCA 219–225
 - notice of resignation etc., 996
 - powers of liquidator, BCA 223
 - publication of notice, BCA 222.1
 - return of completion, voluntary winding up, 997
 - return of final meeting, voluntary winding up, 997
- liquidator, *see* liquidation
- property not disposed of, BCA 229
- Registrar, by, BCA 213
- shareholders, by, BCA 211
- special cases, in, BCA 211
- statements re, *see* Statements
- voluntary, BCA 212

Dividends

- form of, BCA 44
- generally, BCA 43

Index

Documents, *see also* Articles; Certificates

- certificate of status, BCA 268.1
- copies of, BCA 261, 271
- corrections, BCA 270
- form requirements, BCR 20
- inspection of, BCA 271
- verification, BCA 262

Donated Shares

- generally, BCA 37

E

Escrowed Shares

- generally, BCA 37

Extra-provincial Corporations

- forms re
 - amalgamation, 997, 999
 - head office, 996, 999
 - registration, 997, 999
 - reinstatement, 995, 999
- forms, NWPTA, 1001

Extra-provincial Matters

- special rules
 - agreements, BCA 293.2, CoopA 382.2
 - business corporations, BCA 293.1–293.4
 - cooperatives, CoopA 382.1–382.4
 - regulations, BCA 293.3, CoopA 382.3
 - regulation prevails, BCA 293.4, CoopA 382.4

F

Financial Disclosure

- annual statement, BCA 155, BCR 21
- approval, BCA 158
- assistance, BCR 25.1
- audit committee, BCA 171
- auditor, *see* Auditors
- consolidated statements, BCA 157

- copies, BCA 159, 160
- exemption, BCA 156

Franchises

- agreements
 - application of Alberta law, FranA 16
- application of Act, FranA 3
- associate, right to
 - contravention of, FranA 11
 - generally, FranA 8
- burden of proof, FranA 19
- cancellation, FranA 14
- defence
 - misrepresentation, FranA 10
- deposit, fully-refundable, FranR 240/95 5
- disclosure document
 - certificate, FranR 240/95 Sched. 2
 - failure to give, FranA 13
 - franchisee, giving to, FranA 4
 - misrepresentation in, FranA 9
 - substance of, FranR 240/95 2, Sched. 1
- exemptions
 - regulation, FranR 312/2000 generally
 - statutory, FranA 5, 6
- fair dealing, FranA 7
- financial statements, FranR 240/95 3
- fractional franchise, FranR 240/95 4
- fully-refundable deposit, FranR 240/95 5
- interpretation
 - of Act, FranA 1
 - of regulation, FranR 240/95 1(1)
- investment, total annual, FranR 240/95 6
- jurisdiction, choice of, FranA 17
- liability
 - joint and several, FranA 12
 - misrepresentation, FranA 10
- misrepresentation
 - defence, FranA 10

Index

Franchises (*cont'd*)

- • disclosure document, in, FranA 9
- • liability, FranA 10
- • notice of, FranR 240/95 7
- purpose of Act, FranA 2
- regulations, power to make, FranA 20
- remedies, FranA 9–19
- self-government, FranA 21
- waiver of rights, FranA 18

G

Government Debt

- advances, FAA 58
- assignment of, FAA 94–96
- borrowings, FAA 81
- conversion of currency, FAA 63
- foreign currencies, FAA 61
- method of raising money, additional powers, FAA 57.1
- method of raising money, FAA 57
- Minister responsible, FAA 64
- payment of, FAA 67
- power to raise money, FAA 56
- Provincial corporations, FAA 58
- securities, government
 - • execution of, FAA 65
 - • pledged, FAA 66
 - • purchase of, FAA 60
 - • regulations re, FAA 68
 - • replacement of, FAA 59
- trusts, immunity as to, FAA 69

I

Incorporation

- articles, *see* Articles
- certificate, *see* Certificates
- contracts before, BCA 15
- corporate name, *see* Names
- generally, BCA 5

Insider

- business combination, BCA 129
- civil liability, BCA 130
- deemed, BCA 127, 128
- generally, BCA 126–130
- publication, BCA 264

Investigations

- application for, BCA 231
- court powers re, BCA 232
- evidence, compelling, BCA 235
- inspector
 - • hearings by, BCA 234
 - • powers of, BCA 233
- privilege, BCA 236, 237

Investments re Crown

- disposing of, FAA 51
- loan agreements, FAA 42.1, 54
- money, of, FAA 43
- mortgage acquisition and management, FAA 46
- pooled and other funds, FAA 45
- restrictions on agencies, FAA 42
- securities, FAA 44
- sinking fund money, FAA 50
- tabling share agreements, FAA 54
- table sharing, FAA 42.1

L

Liens

- generally, BCA 46

Limited Liability Partnerships —

- **Alberta LLPs**, *see also* Limited Liability Partnerships — Extra-Provincial LLPs; Partnerships; Designated Extra-provincial Limited Liability Partnerships
- alternative registration process, PartA 104.1
- annual report, PartR 4
- definitions, PartA 1, 2, 81
- liability of partners, PartA 12

Index

- Limited Liability Partnerships — Alberta LLPs (*cont'd*)
- partnership law applies, PartA 105
 - registration
 - application for, PartA 82
 - cancellation of, PartA 90
 - designated extra-provincial registrar, jurisdiction of, PartR 8
 - effect of, PartA 84
 - generally, PartA 83
 - maintaining, PartR 9
 - name, PartA 91, PartR 5
 - notice of changes, PartA 88
 - notice to clients, PartA 85
 - other info to extra-provincial registrar, PartR 11
 - partnership list, PartA 87
 - registered office, PartA 86
 - reports, periodic, PartA 89
 - requests, information, documents, PartR 10
 - service, PartA 92
 - service, address for, PartA 86
 - designated extra-provincial registrar, jurisdiction of, PartR 8
 - generally, PartA 95
 - jurisdictional law applies, PartA 104
 - maintaining, PartR 9
 - name, PartA 99
 - notice of changes, PartA 101
 - notice to clients, PartA 96
 - other info to extra-provincial registrar, PartR 11
 - partnership list, PartA 98
 - registered office, PartA 97
 - reports, periodic, PartA 102
 - requests, information, documents, PartR 10
 - service, PartA 100
 - service, address for, PartA 97
- Limited Partnerships**, *see also* Partnerships; Designated Extra-provincial Limited Partnerships
- alternative registration process, PartA 80.1
 - applicable law, PartA 80.02
 - authority to sign, PartA 78
 - certificate
 - amendment of, PartA 70–72
 - cancellation of, PartA 69, 71, 72
 - false statement in, PartA 74
 - orders re, PartA 71
 - time of change, PartA 72
 - declaration not required, PartA 80
 - definitions, PartA 1, 2, 50
 - dissolution of
 - accounts on, settling, PartA 73
 - generally, PartA 67
 - forms, NWPTA, *see* New West Partnership Trade Agreement
 - formation, PartA 52
 - general partners
 - being limited partners, PartA 53
 - rights of, PartA 56

Index

- Limited Partnerships (*cont'd*)
- generally, PartA 51
 - jurisdictions, designations of, PartR 3
 - limited partner
 - admission of, PartA 65
 - assignment of interest, PartA 66
 - being general partner, PartA 53
 - business dealings by, PartA 60
 - contribution of, PartA 55, 62
 - creditors, liability to, PartA 64
 - death of, PartA 68
 - judgment against, PartA 76
 - liability of, PartA 57, 63, 64
 - other limited partners, rights re, PartA 61
 - partnership, liability to, PartA 63
 - party to proceedings, as, PartA 77
 - return of contribution, PartA 62
 - rights of, PartA 58, 59, 61
 - profit-sharing, PartA 59
 - mistaken belief, PartA 75
 - name, PartA 54
 - NWPTA, *see* New West Partnership Trade Agreement
 - partnership law applies, PartA 105
 - transitional provisions, PartA 79
- Liquidation**, *see* Dissolution
- Loan and Trust Corporations**
- actions
 - costs, LTCA 295
 - definitions, LTCA 291
 - derivative, LTCA 292
 - oppression, LTCA 293
 - stay of proceedings, LTCA 296
 - unfairness, LTCA 293
 - agents, authority of, LTCA 16
 - agreement and Minister's power
 - enter into, to, LTCA 260
 - indemnify, to, LTCA 261
 - agreement re fundamental changes
 - effect of, LTCA 220, 221
 - fiduciary duties, continuation of, LTCA 223
 - generally, LTCA 217
 - Minister's approval, LTCA 219
 - shareholder approval, LTCA 218
 - amalgamation, LTCA 214, 215, 222, *see also* agreement re fundamental changes
 - annual meeting, *see* meetings
 - annual financial statements
 - audit committee and, LTCA 161
 - approval of, LTCA 158
 - copies of, LTCA 159, 160
 - directors to provide, LTCA 156
 - application for registration
 - consents, LTCA 31
 - generally, LTCA 27–35
 - names, LTCA 34
 - particulars of, LTCA 30
 - power of attorney, LTCA 32
 - publication, LTCA 33
 - rejection of, LTCA 35
 - undertakings, LTCA 31
 - application of *Business Corporations Act*, LTCA 53, 99, 100
 - application to Court
 - costs, LTCA 295
 - effect of, LTCA 270
 - Minister, by, LTCA 288, 289
 - Minister's decision, re, LTCA 269
 - notice of, LTCA 294
 - stay of proceedings, LTCA 296
 - approval, Minister's, LTCA 262
 - arrangements, LTCA 225
 - assets
 - Minister may take possession/control of, LTCA 285–288

Index

- Loan and Trust Corporations (*cont'd*)
- purchase/sale of, LTCA 216, *see also* agreement re fundamental changes
 - total, calculation of, LTCR 171/92 2
 - audit committee, LTCR 171/92 51
 - auditor
 - accounting standards, LTCA 157
 - annual financial statements, *see* annual financial statements
 - appointment of, LTCA 143
 - ceasing to hold office, LTCA 144
 - changes, reporting, LTCA 155
 - court-appointed, LTCA 148
 - errors of, LTCA 154
 - examine, duty to, LTCA 152
 - former, LTCA 150
 - generally accepted accounting principles (GAAP), LTCA 157
 - liabilities of, LTCA 150, 153
 - meeting with Minister, LTCR 171/92 53
 - misstatements of, LTCA 154
 - notice of appointment, LTCA 149
 - privileged statement of, LTCA 151
 - protection from liability, LTCA 153
 - qualifications of, LTCA 142
 - removal of, LTCA 145
 - reporting changes, LTCA 155
 - reports of, LTCR 171/92 8
 - rights of, LTCA 150
 - rights to information, LTCR 171/92 54
 - standards, 157
 - statement of, LTCA 151
 - vacancies, filling, LTCA 146
 - term of office, LTCA 147
 - beneficial ownership, LTCA 3
 - binding effect of Minister's actions, LTCA 263
 - capital adequacy rules, LTCR 171/92 15
 - carrying on business
 - deemed, LTCA 297
 - extra-provincial corporation, LTCA 297
 - registration, before, LTCA 24
 - compliance
 - court order re, LTCA 311
 - Minister's order re, LTCA 279, 284
 - voluntary, LTCA 280
 - confidentiality, Minister and, LTCA 258
 - conflicting provisions, LTCA 4
 - consent, Minister's, LTCA 262, 268
 - constructive notice, no, LTCA 15
 - continuance in another jurisdiction, LTCA 224
 - death of depositor, LTCA 324
 - maximum deposit transferable, LTCR 171/92 43
 - debt obligation
 - acquisition of, LTCA 69
 - reissue of, LTCA 69
 - repayment of, LTCA 69
 - delegation by Minister, LTCA 259
 - deposits, unclaimed, LTCA 314, LTCR 171/92 45-48
 - directors
 - appointment of, LTCA 106, 108
 - authority of, LTCA 16
 - by-laws and, LTCA 102
 - ceasing to hold office, LTCA 110
 - committees, LTCA 124, 127
 - consent to appointment/election of, LTCA 106
 - cumulative voting and, LTCA 109
 - delegation of powers, LTCA 124, 126
 - disclosure of interest, LTCA 130
 - disqualified persons, LTCA 105
 - dissent by, LTCA 133
 - duty of care, LTCA 132, 133
 - election of, LTCA 106, 108

Index

- Loan and Trust Corporations (*cont'd*)
 - executive committee, LTCA 124
 - fiduciary powers, LTCA 126
 - first, *see* first directors
 - generally, LTCA 101
 - indemnification, LTCA 135
 - irregularities and acts of, LTCA 128
 - liability of, LTCA 131, 309
 - majority, LTCA 122, 123
 - meeting of, *see* meetings
 - notice of change, LTCA 113
 - notice to, LTCA 321
 - regulations re, LTRC 171/92 7
 - removal of, LTCA 111
 - remuneration, LTCA 136
 - residency, LTCA 104, 122
 - shareholding requirement, LTCA 107
 - statement of, LTCA 112
 - unaffiliated, LTCA 103
 - vacancies, filling, LTCA 114
 - dissolution, *see also* liquidation
 - certificate of intent, LTCA 229–232
 - claimants, unknown, LTCA 254
 - Court, powers of, LTCA 240, 290
 - date of, effective, LTCA 235
 - distribution to shareholders, LTCA 251
 - documents, custody of, LTCA 255
 - letter patent of, LTCA 234, 252
 - notice of, LTCA 237
 - revival, LTCA 256
 - rights unaffected by, LTCA 253
 - special resolution, by, LTCA 227
 - stay of proceedings, LTCA 226
 - errors in payments, LTCA 325
 - evidence
 - certificate of corporation as, LTCA 319
 - certificate of Minister as, LTCA 316
 - copies of documents as, LTCA 318, 320
 - published notice as, LTCA 317
 - recording of, LTCA 265
 - examination by Minister, LTCA 272–277, 282
 - fees, LTRC 172/92 8, Sched. 2
 - fiduciary activities, LTRC 171/92 14
 - filing, extension of time for, LTCA 257
 - first directors, *see also* directors
 - meeting of, *see* meetings
 - naming, LTCA 12
 - term of, LTCA 22
 - freeze property, order to, LTCA 283
 - Government claim, priority of, LTCA 313
 - incorporation
 - date of, effective, LTCA 13
 - generally, LTCA 6
 - insider trading
 - deemed insiders, LTCA 139, 140
 - definitions, LTCA 138
 - liability of insiders, LTCA 141
 - interpretation provisions, LTCA 1, 51, 52, 76, 162
 - investment committee, LTRC 171/92 52
 - investments
 - acquisition of assets in default, LTCA 205
 - allocation of security, LTCA 210
 - application of Act, LTCA 195
 - collateral security, LTCA 209
 - commercial loans, LTCA 200
 - common trust funds, LTCA 211
 - divestment order, LTCA 208
 - equity in unincorporated entity, LTCA 206
 - extra-provincial trust corporations and, LTCA 213
 - liquidity, LTCA 198
 - mortgage lending, LTCA 201

Index

- Loan and Trust Corporations (*cont'd*)
 - review procedures, LTCA 197
 - passing accounts, LTCA 212
 - personal loans, LTCA 199
 - prohibited activities, LTCA 204
 - real estate, LTCA 202, 203
 - regulations re, LTCA 171/92 17–34
 - shareholding restrictions, LTCA 207
 - standards, LTCA 196
 - issuing letters patent
 - conditions for, LTCA 8
 - manner, LTCA 5
 - notice re, LTCA 11
 - issuing shares
 - generally, LTCA 56
 - Minister's consent to, LTCA 77
 - restrictions on, LTCA 75
 - leasing agreements, LTCA 171/92 39–40
 - letters patent
 - amending, LTCA 17
 - application for, LTCA 7
 - contents of, LTCA 9
 - first directors, naming, LTCA 12
 - issuing, LTCA 5, 8, 11, 19
 - names, LTCA 20
 - provisions in, LTCA 10
 - supplementary, *see* supplementary letters patent
 - liquidation, *see also* dissolution
 - appointment of liquidator, LTCA 242
 - commencement of, LTCA 239
 - compensation and, LTCA 249
 - Court, powers of, LTCA 240
 - discharge of liquidator, LTCA 250
 - duties re, LTCA 244
 - examination and, LTCA 248
 - final accounts, LTCA 250
 - order for, effect of, LTCA 241
 - powers re, LTCA 245
 - process, LTCA 233
 - prohibitions re, LTCA 246
 - proposing, LTCA 228
 - reliance and, LTCA 247
 - restoration and, LTCA 249
 - staying proceedings, LTCA 226
 - supervision by Court, LTCA 236
 - vacancy in liquidator's office, LTCA 243
 - list of shareholders
 - right to, LTCA 43
 - notice of meeting, entitled to, LTCA 87
 - trafficking in, LTCA 45
 - use of, LTCA 44
 - meetings
 - adjourned, LTCA 119
 - annual, LTCA 82
 - appointments, disputed, LTCA 98
 - board, called by, LTCA 117
 - calling, LTCA 83, 97, 116, 117
 - Court, called by, LTCA 97
 - directors, of, LTCA 21, 115–120
 - disputed results, LTCA 98
 - elections, disputed, LTCA 98
 - electronic means, by, LTCA 89, 120
 - first directors', LTCA 21
 - majority vote, LTCA 90, 122
 - majority, residency requirement and, LTCA 122
 - Minister, called by, LTCA 116
 - notices of, LTCA 85, 118
 - place of annual, LTCA 82
 - quorum, LTCA 88, 121
 - records of, LTCA 137
 - requisition of shareholders, on, LTCA 96
 - residency requirement and majority, LTCA 122
 - resolution in lieu of, LTCA 95, 129
 - shareholders', LTCA 22

Index

- Loan and Trust Corporations (*cont'd*)
 - vote per share, LTCA 91
 - voting, LTCA 94
 - Ministerial regulations re, LTCR 172/92 generally
 - minors, contracts with, LTCA 315
 - names, LTCA 20
 - exception, LTCR 172/92 7
 - requirements, LTCR 172/92 6
 - notification of Minister's decision, LTCA 266
 - oath, matters under, LTCA 264
 - offences
 - activities by representatives, LTCA 300, 301
 - confidential information, misuse of, LTCA 302
 - continuing, LTCA 307
 - contravention of other provisions, LTCA 305
 - deceptive statements, LTCA 304
 - defence, LTCA 308
 - false statements, LTCA 304
 - holding out as registered, LTCA 299, 301
 - liability of directors and officers, LTCA 309
 - limitation period, LTCA 310
 - penalties, LTCA 306, 312
 - prohibition re use of name, LTCA 298, 301
 - representations of government endorsement, LTCA 303
 - restitution orders, LTCA 311
 - officers
 - authority of, LTCA 16
 - delegation, LTCA 126
 - disclosure of interest, LTCA 130
 - duty of care of, LTCA 132, 133
 - fiduciary powers, LTCA 126
 - generally, LTCA 125
 - indemnification, LTCA 135
 - irregularities and acts of, LTCA 128
 - liability of, LTCA 131, 309
 - regulation re, LTCR 171/92 7
 - penalties, *see* offences
 - powers of
 - application of statutory Part, LTCA 180
 - appointments, LTCA 185
 - borrowing by subordinated notes, LTCA 190
 - borrowing restrictions, LTCA 193
 - capital base, LTCA 189
 - deposit-taking business, restriction on, LTCA 182
 - deposits, receiving, LTCA 188
 - fiduciary activities, restriction on, LTCA 183
 - general powers, LTCA 181
 - guarantees, LTCA 192
 - information management business, restrictions on, LTCA 194
 - insurance business, restrictions on, LTCA 194
 - leasing restrictions, LTCA 187
 - loan corporations, restrictions on, LTCA 184
 - pledging assets, LTCA 191
 - prescribed businesses, restrictions on, LTCA 194
 - receiving deposits, LTCA 188
 - securities restrictions, LTCA 186
 - subordinated notes, LTCA 190
 - principal place of business, LTCA 39
 - property
 - appraisal of, LTCA 278
 - freeze, order to, LTCA 283
 - Minister may take possession/control of, LTCA 285–288
 - provincial corporation
 - capacity of, LTCA 14

Index

- Loan and Trust Corporations (*cont'd*)
- purchase
 - assets, of, LTCA 216, 222, *see also* agreement re fundamental changes
 - shares for amalgamation, of, LTCA 222
 - record dates, LTCA 84
 - records
 - access to, LTCA 42, 49
 - copies, legible, LTCA 49
 - form of, LTCA 48
 - generally, LTCA 39–50
 - keeping, LTCA 40–41
 - list of shareholders, *see* list of shareholders
 - meetings of directors, LTCA 137
 - office, LTCA 39
 - protection of, LTCA 50
 - retention of, LTCA 172/92 5
 - registration
 - application, *see* application for registration
 - certificate of, LTCA 37
 - conditions, LTCA 36
 - deposit before, LTCA 26
 - investment before, LTCA 26
 - minister may dissolve, LTCA 38.1
 - no payments before, LTCA 25
 - registers, LTCA 28
 - regulations re, LTCA 171/92 5–6
 - revocation of, LTCA 281
 - suspension of, LTCA 281
 - time limit for, LTCA 38
 - regulations, power to make, LTCA 326
 - relationships, LTCA 2
 - restricted party
 - applications to Court, LTCA 179
 - approval, type required, LTCA 166
 - Board approval, LTCA 167, 168
 - consent to prohibited/restricted transaction, LTCA 172
 - contraventions, duty to report, LTCA 177
 - delegation, LTCA 174
 - designation of, LTCA 163
 - disclosure by, LTCA 176
 - estate funds, transactions re, LTCA 173
 - financial institutions, LTCA 170
 - formerly, LTCA 165
 - interpretation provisions, LTCA 162
 - onus of proof, LTCA 178
 - personal information, LTCA 178.1
 - prescribed limits, LTCA 171
 - prohibited transactions, guarantees and investments, LTCA 164, 172
 - regulations re, LTCA 171/92 4, 9–13
 - relationships between corporation and employees, LTCA 169
 - reporting contraventions, duty re, LTCA 177
 - review procedures, LTCA 175
 - trust funds, transactions re, LTCA 173
 - returns, annual, LTCA 46
 - review of Minister's decision, LTCA 267
 - revival, LTCA 256
 - right to information, Minister's, LTCA 78–79
 - sale of assets, LTCA 216, *see also* agreement re fundamental changes
 - securities ratings, LTCA 171/92 Sched.
 - shareholders, *see also* shares
 - approval of agreement re fundamental change, LTCA 218
 - bylaws re information, LTCA 80–81
 - corporate, LTCA 92
 - dissolution and, LTCA 251, 253
 - limited liability of, LTCA 74
 - list of, *see* list of shareholders
 - meeting of, *see* meetings

Index

Loan and Trust Corporations (*cont'd*)

- • notice to, LTCA 321
- • pre-emptive right, LTCA 59
- • proposals, LTCA 86
- • requisition of, LTCA 96
- shares, *see also* shareholders
 - • acquisition of own shares, LTCA 63, 64
 - • acquisitions, restrictions on, LTCA 62
 - • alternative acquisitions, LTCA 64
 - • classes of, LTCA 55
 - • commission on sale of, LTCA 71
 - • contract to purchase, LTCA 70
 - • conversion privileges, LTCA 60
 - • dividend, payment of, LTCA 72
 - • donated, LTCA 66
 - • enforcement of contract to purchase, LTCA 70
 - • escrowed, LTCA 66
 - • issue of, *see* issue of shares
 - • joint ownership of, LTCA 93
 - • liens on, LTCA 73
 - • non-par value, LTCA 54
 - • options, LTCA 60
 - • payment of dividend, LTCA 72
 - • prohibited holdings, LTCA 61
 - • purchase for amalgamation, LTCA 222
 - • redemption of, LTCA 65
 - • restrictions on acquisitions, LTCA 62
 - • restrictions on issue of, LTCA 75
 - • restrictions on transfer of, LTCA 75
 - • rights, LTCA 60
 - • sale of, LTCA 71
 - • series, in, LTCA 58
 - • stated capital account, LTCA 57
 - • transfer of, Minister's consent to, LTCA 77
 - • transfer of, restrictions on, LTCA 75
 - • special purpose trust corporation, LTRC 171/92 35–37

- stated capital
 - • account, LTCA 57, 68
 - • adjustment of account, LTCA 68
 - • reduction of, LTCA 67
- subordinated notes, LTRC 171/92 16
- supplementary letters patent
 - • amalgamate, to, LTCA 18
 - • amend, to, LTCA 17
 - • issue of, LTCA 19
 - • names, LTCA 20
- time for filing, extension of, LTCA 257
- waiver of notice, LTCA 323

M

Meetings

- directors, of
 - • generally, BCA 114
 - • resolution in lieu of, BCA 117
- organizational, *see* Directors
- proposals, *see* Proposals
- shareholders, of
 - • annual, BCA 132
 - • court-ordered, BCA 143
 - • directors' right to attend, BCA 110
 - • generally, BCA 131
 - • notice, BCA 134, 135
 - • quorum, BCA 138
 - • requisition, BCA 142
 - • resolution in lieu of, BCA 141

N

Names

- additional form of, BCR 9
- amalgamated corporation, BCR 8
- articles, in, BCR 2
- assignment of, BCA 11
- carrying on business under other name, BCA 10
- change of
 - • articles of amendment, by, BCA 173

Index

- Names (*cont'd*)
- direction to change, BCA 13
 - characters
 - permitted, BCR 11
 - restrictions, BCR 10
 - distinctive meaning through use, BCR 6
 - family, of, BCR 7
 - generally, BCA 10
 - identical, BCR 4, 5.1
 - minor differences, BCR 5
 - number as, BCR 18
 - prohibited, BCA 12, BCR 13, 14
 - pseudonym, BCR 16
 - Registrar's powers, BCR 15
 - search reports, BCR 17
 - similar, BCR 4
 - year in, BCR 12
- Notice**
- commission
 - notice to and service on, BCA 257
 - orders, decisions or determinations, BCA 257.2
 - section 3(3) or 151(a), orders re, BCA 257.1
 - corporation, BCA 256
 - directors, BCA 255
 - forms
 - address of agent or alternate agent, 996
 - address of corporation, 996
 - address of director(s), 996, 999
 - address of societies, 996
 - agent or alternative agent, address of, 996
 - agent or alternative agent, change of, 996
 - agent or alternative agent, notice of, 996
 - assumed name, adoption of, 996
 - assumed name, amendment or correction of, 996, 999
 - assumed name, cancellation of, 996, 999
 - assumed name, re English-French equivalency, 996, 999
 - attorney, appointment of, 999
 - attorney, correction of information, 999
 - attorney, notice of, 999
 - attorney, resignation and/or removal of, 999
 - attorney, revocation of appointment of, 999
 - attorney for service, 999
 - bankruptcy, 996
 - carry on business, ceasing to, 995
 - change in head office, extra-provincial/foreign cooperative, 999
 - change of name, 996, 999
 - director(s), 996, 999
 - English-French name equivalency, 996, 999
 - extra-provincial corporations, re, 995, 996
 - extra-provincial limited liability partnerships, re, 995, 996
 - extra-provincial limited partnerships, re, 995, 996
 - head office, 996, 999
 - liquidator, appointment of, 996
 - liquidator, resignation etc. of, 996
 - record keeper, change or update of, 996
 - unanimous agreement, initial execution/termination, 999
 - forms, NWPTA, *see* New West Partnership Trade Agreement
 - shareholders, BCA 255
 - waiver, BCA 258
- New West Partnership Trade Agreement (NWPTA)**
- forms
 - list of forms, 1001

Index

O

Offences

- auditor fails to attend meeting, BCA 168
- dissolved corporation, failure to maintain records of, BCA 226
- financial statements
 - failure to correct, BCA 171
 - failure to deliver to Executive Director, BCA 160
- proxy, failure to send, BCA 149
- proxy circular, failure to send, BCA 150
- proxy, soliciting without sending, BCA 150
- records, re, BCA 23, 24
- security holders list, misuse of, BCA 84

Office, *see* Registered Office

Officers

- appointment, BCA 121
- duty of care, BCA 122
- indemnification, BCA 124
- remuneration, BCA 125
- validity of acts, BCA 116

Oppression remedy

- court power to discontinue action, BCA 241
- generally, BCA 242

P

Partnerships

- accounts
 - duty to keep, PartA 32
 - final settlement of, PartA 48
- agent, partner as, PartA 6
- annual report, 995
- assignee's rights, PartA 35
- body corporate not a, PartA 3
- carry on business under trade name, ceasing to, 995
- continuance of business, PartA 31

- continuing guaranty, revocation of, PartA 21
- credit, use of, PartA 9
- death, effect of, PartA 37, 47
- declarations, *see* Declarations
- definitions, PartA 1, 2
- designations, PartR 7
- dissolution
 - by assignment in trust, PartA 37
 - by bankruptcy, PartA 37
 - by court order, PartA 39
 - by death, PartA 37
 - by expiration of notice, PartA 36
 - by fraud, PartA 45
 - by illegality, PartA 38
 - by misrepresentation, PartA 45
 - declaration of, PartA 116, 995
 - premature, PartA 44
 - right of third party, PartA 40
 - right to give notice of, PartA 41
 - right to property, PartA 43
 - winding up, PartA 42
- document, format requirement, PartR 2
- existence, determining, PartA 4
- expulsion, PartA 29
- goodwill, rights of lender/seller, PartA 5
- guaranty, continuing, PartA 21
- jurisdictions, designation of, PartR 3
- liability of partners
 - admissions, PartA 18
 - credit, use of, PartA 9
 - death, effect of, PartA 11
 - evidence, PartA 18
 - holding out as firm, PartA 17
 - incoming partners, PartA 20
 - joint, PartA 11
 - joint and several, PartA 15
 - misapplication of money, PartA 14
 - notice that firm not bound, PartA 10

Index

Partnerships (*cont'd*)

- • omissions, for, PartA 13
- • outgoing partners, PartA 20
- • partners bound by acts, PartA 8
- • power to bind firm, PartA 7
- • representations, PartA 18
- • trust property, improper use of, PartA 16
- • wrongful acts, for, PartA 13
- limited liability partnerships, *see* Limited Liability Partnerships — Alberta LLPs, and — Extra-Provincial LLPs
- limited partnerships, *see* Limited Partnerships
- notice to firm, PartA 19
- outgoing partners, PartA 20, 46, 47
- private profits and, PartA 33
- property
 - • dissolution, upon, PartA 43
 - • distribution of, PartA 48
 - • partner's interest in, PartA 27–28
 - • partnership property, PartA 23–26
- registration of
 - • absent partner, PartA 107
 - • declaration, PartA 106–109
 - • requirement, PartA 106
- regulations, power to make, PartA 117
- regulations, transitional, PartA 118
- retirement of partner, PartA 30, 47
- revocation of continuing guaranty, PartA 21
- trade name, use of
 - • by individual, PartA 110
 - • ceasing to use, PartA 111, 995
 - • declaration, PartA 113–115, 995
 - • liability, PartA 115
 - • penalties, PartA 112
 - • stay of action, PartA 113
- variation of, PartA 22

Proposals

- bylaws, BCA 102
- shareholder, BCA 136
- • eligibility to make, BCR 18.1

Provincial Agencies

- generally, FAA Sched.

Proxies

- appointing, BCA 148
- court orders, BCA 154
- duties of holder, BCA 152
- duties of registrant, BCA 153
- exemption orders, BCA 151
- offences, *see* Offences
- rights of holder, BCA 152
- soliciting, BCA 149, 150

Public Money

- accounting for, failure to, FAA 89
- agencies exempt, FAR 128/2002 generally
- Alberta Investment Management Corporation, FAR 128/2002 2.2
- disbursement of
 - • accountable advances, FAA 31
 - • accounting officers, FAA 38, 39
 - • advances, FAA 31–33
 - • Alberta Heritage Savings Trust Fund, FAA 32
 - • commission, FAA 34
 - • disbursements, FAA 36
 - • expenditure officers, FAA 37
 - • interest, FAA 33, 35
 - • rebate, FAA 34
 - • refund, FAA 34
 - • reporting, FAA 30
 - • unremitted earnings, FAA 33
- documents, FAA 92
- funds exempt, FAR 128/2002 generally
- interest, charging of, FAR 235/88 generally

Index

Public Money (*cont'd*)

- receipt of
 - banking arrangements, FAA 15, 16
 - compromises, FAA 22, 23
 - death of revenue officer, FAA 20
 - examination of records, FAA 19
 - General Revenue Fund, FAA 14
 - records, FAA 19
 - recovery of money, FAA 20
 - regulated funds, FAA 18
 - remission of royalties, taxes, etc., FAA 21, 23
 - revolving funds, FAA 17
 - seizure of records, FAA 19
 - write-offs, FAA 23
- transmitting accounts, failure re, FAA 91
- trust, held in, FAA 90

R

Receiver

- court, power of, BCA 99
- court-appointed, BCA 96
- debt obligations, BCA 97
- director's power during tenure of, BCA 95
- duties of, BCA 100
- duty of care, BCA 98
- functions, BCA 93, 94

Receiver-Manager, *see* Receiver

Record Dates

- generally, BCA 133

Records

- corporate, BCA 21–24
- dissolution, custody upon, BCA 226
- offences, *see* Offences
- rectification, BCA 244

Recreational Associations

- generally, CompA 202

- incorporated, may be under *Companies Act*, CompA 2.1
- Registrar shall not revoke direction/authorization, CompA 202.1

Registered Office

- articles of amendment and, BCA 173
- address, BCA 20

Registrar

- appointment of, BCA 263
- continuance, BCA 188, 189
- dissolution, BCA 213
- records of, BCA 272, BCR 26

Reorganization

- articles, *see* Articles
- generally, BCA 192

Resolution

- directors' meeting, in lieu of, BCA 117
- shareholder meeting, in lieu of, BCA 141

Revival

- articles, *see* Articles
- certificate, *see* Certificates
- generally, BCA 208–210

S

Securities Transfer Act, BCA 1, 47, 50, 51, 146, 196

Shareholders

- agreement
 - pooling, BCA 145
 - unanimous, BCA 146
- approval, when required
 - amalgamation, BCA 183
 - articles, amending, BCA 173–176
 - bylaws, BCA 102
 - directors, election of, BCA 106
 - sale of property, BCA 190
- dissent, right to, BCA 191
- immunity, BCA 46

Index

Shareholders (*cont'd*)

- list of
 - access to, BCA 23
 - generally, BCA 137
- meeting on requisition of, BCA 142
- pre-emptive right, BCA 30
- unlimited liability corporations, BCA 15.8
- voting
 - class, BCA 176
 - generally, BCA 140

Shares

- acquisition by corporation, BCA 34, 35
- classes of, BCA 26
- commission on sale of, BCA 42
- dividend
 - form of, BCA 44
 - generally, BCA 43
- donated, BCA 37
- escrowed, BCA 37
- generally, BCA 26
- prohibited holdings, BCA 32, 33
- series, in, BCA 29
- splitting of, BCA 27.1
- redemption of, BCA 36
- voting, BCA 33

Societies

- amalgamation, SocA 32, 995
- application of Act, SocA 2
- application to change decision, SocA 8
- branch societies, SocA 31
- bylaws, change of, SocA 15, 997
- continuance
 - application for, 995
 - from other jurisdictions, SocA 36.2
 - to other jurisdictions, SocA 36.3
- definitions, SocA 1, SocR 3
- dissolution, SocA 33–36.1
- dividends prohibited, SocA 4

- fees, SocR 2, Sched. 2
- filings
 - bylaws, copies of, SocA 30
 - directors, SocA 27
 - general meeting, annual, SocA 25
 - officers, SocA 27
 - registered office, SocA 24
 - report, annual, SocA 26
 - special resolutions, SocA 28
 - verification of, SocA 29
- formation, application re, 995
- forms, SocR 1, Sched. 1
- incorporation
 - application for, SocA 9
 - certificate, SocA 12–14, 34
 - generally, SocA 3
 - refusal, SocA 11
- members
 - arbitration, SocA 22
 - fines, SocA 23
 - liability of, SocA 21
 - minors, SocA 20
 - register of, SocA 36
 - register, use of, SocA 36.1
- name
 - affiliations, prohibited, SocR 13
 - amalgamation and, SocR 9
 - change of, SocA 38
 - characters, permitted, SocR 10
 - family, of, SocR 8
 - number as, SocR 16
 - prohibited, SocR 11
 - proposed, SocR 12
 - Registrar's considerations, SocR 14
 - required elements, SocR 7
 - reservation of, SocA 5
 - restrictions, SocA 6
 - revocation of, SocA 7
 - search reports, SocR 15

Index

Societies (*cont'd*)

- • similar, SocR 4–6
- negotiable instruments, SocA 19
- objects, change of, SocA 16
- penalties, SocA 37
- powers
 - • borrowing, SocA 18
 - • generally, SocA 17
- Registrar
 - • decision of, SocA 8
 - • discretion of, SocA 10
 - • name, considerations re, SocA 14
 - • refusal of incorporation, SocA 11
 - • regulations, power to make, SocA 39
- religious society
 - • affidavit verifying, 995
 - • declaration of incorporation, 995
 - • sample resolution, 997
 - • request for services, 997
 - • return, annual, 995
 - • revival, articles of, 995
 - • sample resolution, 997
 - • shares prohibited, SocA 4
 - • winding up, SocA 35

Stated Capital Account

- adjustment of, BCA 39, 40
- generally, BCA 28
- reduction of, BCA 38

Statements

- amalgamation, 995, 997, 999
- dissolve, intent to, 997, 999
- extra-provincial corporations, 997
- extra-provincial/foreign cooperatives
 - • amalgamations, 999
 - • registration, 997, 999

Supply Votes

- agreements, FAA 25
- carry over of votes, FAA 28.1
- contingencies, FAA 24.1

- directives, FAA 27
- estimates, FAA 24
- lapse, annual, FAA 28
- regulations, FAA 27
- special warrants, FAA 26

T

Tax Issues, *see* Corporate Tax

Treasury Board

- authorization of agreements, FAA 84
- benefit funds, FAA 98
- bonding of employees, FAA 88
- collection of debt by set-off, FAA 99
- directives
 - • evidence of, FAA 8
 - • generally, FAA 7
- duties, FAA 5
- establishment requirements, FAA 87
- generally, FAA 4
- internal reviews, FAA 86
- power to obtain information, FAA 6
- regulation
 - • of charges, FAA 83
 - • of contracts, FAA 78
 - • of property, FAA 79
- regulations
 - • evidence of, FAA 8
 - • generally, FAA 7, 85

Treasury Department

- controller, FAA 9
- deputy head, FAA 11
- financial responsibility, FAA 10
- power to obtain information, FAA 13

Trust Indentures

- compliance, evidence of
 - • generally, BCA 85–87
 - • trustee may require, BCA 88
- conflict of interest, BCA 82
- declaration, contents of, BCA 86

Index

- Trust Indentures (*cont'd*)
- default, notice of, BCA 89
 - security holders, list of, BCA 84
 - trustee
 - • compliance, may require evidence of, BCA 88
 - • duty of care, BCA 90
 - • exculpation by agreement, no, BCA 92
 - • qualifications, BCA 83
 - • reliance on statements, BCA 91

U

Unanimous shareholder agreement

- generally, BCA 146

Unclaimed Personal Property and Vested Property Act, BCA 208, 210, 228, 229, CompA 270, CoopA 328, 329, 330

Unlimited Liability Corporations

- application of Act, BCA 1.1
- defined, BCA 1 (kk)
- rules re
- • actions, continuation of, BCA 15.7
- • articles of incorporation, BCA 15.3
- • certificate, BCA 15.9
- • continuance of extra-provincial corporation, BCA 15.5
- • continuation of actions, BCA 15.7
- • conversion, BCA 15.6
- • corporate name, BCA 15.4
- • dissolution, BCA 15.7

- • extra-provincial corporation, BCA 15.5
- • liability, BCA 15.2
- • limited corporation defined, BCA 15.1
- • name, corporate, BCA 15.4
- • shareholders, unlisted, BCA 15.8
- • warning on certificate, BCA 15.9

V

Voluntary Winding Up

- appointment of liquidator, 996
- liquidation, return of completion, 997
- return of final meeting, 997

Voting

- class votes, BCA 176
- generally, BCA 140
- pooling agreement, BCA 145
- right, BCA 139

W

Wages

- liability to pay, BCA 119