

## 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, 961
  - corporations, 957
  - societies, 957
- prescribed date, BCR 24
- sending to registrar, BCA 263

### **Arrangement**

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

### **Articles**

- amalgamation, BCA 185, 957
  - amalgamation, summary of, 957
- amendment, BCA 177, 957, 961
- arrangement, BCA 193, 957, 961
- association, CompA 21, 957
- continuance, BCA 188, 957, 961
- dissolution, BCA 211, 212, 267, 957, 961
- incorporation, BCA 6, 7, 957

- incorporation, summary of, 961
- reorganization, BCA 192, 957, 961
- restated, BCA 180, 958
- revival, BCA 208–210, 957, 961
- revival, society, 957

**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, 959
- statutory declaration, amendments to, 961

## 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, 959
    - vacancies, CompA 259
  - liquidator
    - appointment of, 958
    - resignation, etc. of, 958
  - 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, 959
  - 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, 961
  - 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, 961
  - 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, 961
    - reinstate, application to, 961
  - 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, 961
  - designated extra-provincial cooperative, *see* Designated Extra-provincial Cooperative
  - fees, CoopR 49, Sched. 1
  - reinstate, application to, 961
  - filings, CoopA 332–345
  - financial assistance, CoopA 140–143
    - disclosure, CoopR 46
  - forms, CoopR 50, Sched. 2, 961
  - 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 agri-processing investment tax credit, ACTA 25.04
  - 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

## Index

- Corporate Tax (*cont'd*)
  - tax benefits disallowed, ACTA 72.12
  - 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

## Index

- Corporate Tax (*cont'd*)
  - base amount, ACTA 26.97
  - general provisions, ACTA 26.991
  - 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

## Index

- Corporate Tax (*cont'd*)
- tax credit deduction, ACTA 26.7
  - 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
  - low-pressure natural gas distribution system, FAR 22/97 15
  - payment under, FAA 74
  - power purchase arrangement, FAR 22/97

## D

### Declarations

- ceasing to carry on business under trade name, 957
- dissolution of partnership, 957
- partnership, of
- action, stay of, PartA 113
- address change, 957
- amendment to, 957
- binding effect, PartA 114
- generally, 957
- liability, PartA 115
- penalty, PartA 112
- religious society, incorporation of
- affidavit verifying, 957
- generally, 957
- statutory
- bylaws, amendments to, 961
- charter extra-provincial/foreign cooperatives, amendments to, 961

- generally, 961
- special authority to execute, 959
- trade name
- address change, 957
- ceasing to carry on business under, 957
- generally, 958

### Definitions

- above-limit corporation, ACTA 26(1)(a)
- above-limit partnership, ACTA 26(1)(b)
- accident and sickness insurance, ACTA 86(1)(a.1)
- account number, ACTA 84(1.2)
- 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

## Index

### Definitions (*cont'd*)

- agent, CoopA 365(a)
- agent for service, BCA 1(b.1), CompA 1(a.001), CoopA 365(a)
- agreement, BCR 28(a), CoopR 51(a), LTCA 223(1)(b), LTRC 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), 26.95(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)
- allowed amount, ACTA 26.95(1)(a.1)
- 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)
- API tax credit, ACTA 25.04(1)(a)
- APITC certificate, ACTA 25.04(1)(b)
- applicable date, LTRC 171/92 18(1)(a)
- application for registration, LTCA 27
- appraiser, LTRC 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)
- 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)
- base amount, ACTA 26.95(1)(e)
- 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)

## Index

- Definitions (*cont'd*)
- • loan and trust corporations, LTCA 1(1)(c)
  - • societies, SocA 1(a)
  - book value, LTCA 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)
  - 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)
  - 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)

## Index

### Definitions (*cont'd*)

- • 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)
- 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, LTCR 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), LTCR 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)
- 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)

## Index

### Definitions (*cont'd*)

- 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)
- expenditure, FAA 1(1)(k)
- expenditure officer, FAA 29(e)
- 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 intermediary, CoopR 1(2)
  - 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), 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)

## Index

### Definitions (*cont'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)
- franchisor, FranA 1(1)(j)
- franchisor outlet, FranR 240/95 1(1)(b)
- full resource allowance, ACTA 115.1
- fund, LTCR 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, LTCR 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, LTCR 171/92 1(1)(h)
  - innovation employment grant, ACTA 26.95(1)(b)
  - 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, LTCR 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)

## Index

### Definitions (*cont'd*)

- 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, LTCR 171/92 18(1)(c)
- loan and trust corporation, ACTA 93(1)(f)
- loan corporation, ACTA 93(1)(f.1), LTCA 1(1)(v)
- long-term debt, ACTA 93(1)(f.2)
- management services, LTCR 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), 26.95(1)(f)
- 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, LTCR 171/92 1(1)(k)
  - • negotiable instrument, FAA 1(1)(n)
  - • net capital loss, ACTA 18(3)
  - • networking arrangement, LTCR 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, LTCR 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)

## Index

### Definitions (*cont'd*)

- 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, LTCR 171/92 1(1)(m)
- order for reorganization, BCA 192(1)
- 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
- • business corporations, BCA 1(y)
- • 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)
- principal 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)

## Index

### Definitions (*cont'd*)

- put, CoopA 152(1)(e)
- qualified activities, ACTA 22.2(1)(i)
- qualified corporation, ACTA 26.6(1)(h), 26.95(1)(g)
- 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)
- 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)
- 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), 26.95(1)(h)
- 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

## Index

### Definitions (*cont'd*)

- • 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)
  - • 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)

## Index

### Definitions (*cont'd*)

- 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)
- 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

- agent for service
  - changes in, CoopR 64
  - generally, CoopR 60
- amalgamation, instrument of, CoopR 65
- 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

## Index

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

## Index

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

### **Directors**

- address of, notices re, 958, 961
- 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, 958, 961
- 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, 959
- liquidation
  - accounts re, final, BCA 224
  - appointment of liquidator, BCA 221, 958
  - 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., 958
  - powers of liquidator, BCA 223
  - publication of notice, BCA 222.1
  - return of completion, voluntary winding up, 959
  - return of final meeting, voluntary winding up, 959
- liquidator, *see* liquidation
- property not disposed of, BCA 229
- Registrar, by, BCA 213
- shareholders, by, BCA 211
- special cases, in, BCA 211

## Index

### Dissolution (*cont'd*)

- statements re, *see* Statements
- voluntary, BCA 212

### Dividends

- form of, BCA 44
- generally, BCA 43

### 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, 959, 961
  - head office, 958, 961
  - registration, 959, 961
  - reinstatement, 957, 961
- forms, NWPTA, 963

### 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

## Index

### Franchises (*cont'd*)

- • 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
  - • 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

## Index

- Limited Liability Partnerships — Alberta  
LLPs (*cont'd*)
- 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
    - 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
  - generally, PartA 94
  - non-registered status, PartA 93
  - NWPTA, *see* New West Partnership  
Trade Agreement
  - partnership law applies, PartA 105
  - registration
    - application for, PartA 94
    - cancellation of, PartA 103
    - 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
- Limited Liability Partnerships — Extra-  
Provincial LLPs**, *see also* Limited  
Liability Partnerships — Alberta LLPs;  
Partnerships; Designated Extra-  
provincial Limited Liability Partnerships
- alternative registration process, PartA  
80.1
  - annual report, PartR 4
  - definitions, PartA 1, 2, 81
  - forms, NWPTA, *see* New West  
Partnership Trade Agreement

## Index

- Limited Partnerships (*cont'd*)
  - 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
  - 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

## Index

- Loan and Trust Corporations (*cont'd*)
- • stay of proceedings, LTCA 296
  - approval, Minister's, LTCA 262
  - arrangements, LTCA 225
  - assets
    - • Minister may take possession/control of, LTCA 285–288
    - • purchase/sale of, LTCA 216, *see also* agreement re fundamental changes
    - • total, calculation of, LTRC 171/92 2
  - audit committee, LTRC 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, LTRC 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, LTRC 171/92 8
    - • rights of, LTCA 150
    - • rights to information, LTRC 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, LTRC 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, LTRC 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, LTRC 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

## Index

- Loan and Trust Corporations (*cont'd*)
  - disclosure of interest, LTCA 130
  - disqualified persons, LTCA 105
  - dissent by, LTCA 133
  - duty of care, LTCA 132, 133
  - election of, LTCA 106, 108
  - 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

## Index

- Loan and Trust Corporations (*cont'd*)
- extra-provincial trust corporations and, LTCA 213
  - liquidity, LTCA 198
  - mortgage lending, LTCA 201
  - review procedures, LTCA 197
  - passing accounts, LTCA 212
  - personal loans, LTCA 199
  - prohibited activities, LTCA 204
  - real estate, LTCA 202, 203
  - regulations re, LTRC 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, LTRC 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

## Index

- Loan and Trust Corporations (*cont'd*)
- residency requirement and majority, LTCA 122
  - resolution in lieu of, LTCA 95, 129
  - shareholders', LTCA 22
  - 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

## Index

- Loan and Trust Corporations (*cont'd*)
- • Minister may take possession/control of, LTCA 285–288
  - provincial corporation
  - • capacity of, LTCA 14
  - 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, LRCR 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

## Index

- Loan and Trust Corporations (*cont'd*)
- • limited liability of, LTCA 74
  - • list of, *see* list of shareholders
  - • meeting of, *see* meetings
  - • 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, LTCR 171/92 35–37
    - • stated capital
      - • account, LTCA 57, 68
      - • adjustment of account, LTCA 68
      - • reduction of, LTCA 67
      - • subordinated notes, LTCR 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

## Index

- Names (*cont'd*)
- assignment of, BCA 11
  - carrying on business under other name, BCA 10
  - change of
    - articles of amendment, by, BCA 173
    - 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, 958
    - address of corporation, 958
    - address of director(s), 958, 961
    - address of societies, 958
    - agent or alternative agent, address of, 958
  - agent or alternative agent, change of, 958
  - agent or alternative agent, notice of, 958
  - assumed name, adoption of, 958
  - assumed name, amendment or correction of, 958, 961
  - assumed name, cancellation of, 958, 961
  - assumed name, re English-French equivalency, 958, 961
  - bankruptcy, 958
  - carry on business, ceasing to, 957
  - change in head office, extra-provincial/foreign cooperative, 961
  - change of name, 958, 961
  - director(s), 958, 961
  - English-French name equivalency, 958, 961
  - extra-provincial corporations, re, 957, 958
  - extra-provincial limited liability partnerships, re, 957, 958
  - extra-provincial limited partnerships, re, 957, 958
  - head office, 958, 961
  - liquidator, appointment of, 958
  - liquidator, resignation etc. of, 958
  - record keeper, change or update of, 958
  - unanimous agreement, initial execution/termination, 961
  - forms, NWPTA, *see* New West Partnership Trade Agreement
  - shareholders, BCA 255
  - waiver, BCA 258
- New West Partnership Trade Agreement (NWPTA)**
- forms
  - list of forms

## 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, 957
- assignee's rights, PartA 35
- body corporate not a, PartA 3
- carry on business under trade name, ceasing to, 957
- 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, 953
  - 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, 957
  - • declaration, PartA 113–115, 958
  - • 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, 957
- application of Act, SocA 2
- application to change decision, SocA 8
- branch societies, SocA 31
- bylaws, change of, SocA 15, 959
- continuance
  - application for, 957
  - 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, 957
- 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, 957
  - • declaration of incorporation, 957
  - • sample resolution, 959
  - • request for services, 959
  - • return, annual, 957
  - • revival, articles of, 957
  - • sample resolution, 959
  - • 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, 957, 959, 961
- dissolve, intent to, 959, 961
- extra-provincial corporations, 959
- extra-provincial/foreign cooperatives
  - • amalgamations, 961
  - • registration, 959, 961

### 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, 958
- liquidation, return of completion, 959
- return of final meeting, 959

### Voting

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

## W

### Wages

- liability to pay, BCA 119