



**SERVICE NOVA SCOTIA &  
MUNICIPAL RELATIONS**  
*Registry of Joint Stock Companies*

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## *Tax Bulletin*

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**Date:** March 23, 2007

**Subject:** Nova Scotia Unlimited Liability Company Tax Changes

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The Financial Measures (2007) Act will amend the *Companies Act* and *Corporations Registration Act* to change taxes payable by Nova Scotia unlimited liability companies (NSULCs) for incorporation, amalgamation, initial registration and annual registration.

The following tax changes will be effective Sunday, April 1, 2007:

<b>Filing</b>	<b>Old Tax Rate</b>	<b>New Tax Rate</b>	<b>Increase/ Decrease</b>
Incorporation under the <i>Companies Act</i>	\$4000	\$1000	-\$3000
Amalgamation under the <i>Companies Act</i>	\$4000	\$1000	-\$3000
Initial registration under the <i>Corporations Registration Act</i>	\$2000	\$0	-\$2000
Annual registration under the <i>Corporations Registration Act</i>	\$2000	\$2750	\$750

### **Incorporation, Amalgamation, Initial Registration**

The total tax payable to the Registrar upon either incorporation or amalgamation will be \$1000. The \$2000 initial registration tax under the *Corporations Registration Act* is being eliminated.

NSULC incorporations and amalgamations received by the Registry or Access Nova Scotia before, or postmarked before, April 1, 2007 require payment at the old tax rates, a total payment of \$6000.

### **Annual Registration**

An annual registration tax of \$2750 will be payable for all NSULCs with an April anniversary of incorporation. Annual renewal payments for NSULCs with a March anniversary of incorporation will be accepted at the old tax rate.

For NSULCs, incorporated or amalgamated on or after April 1, 2007, this tax will be payable one year after initial incorporation.

Amendments also confirm that all NSULCs incorporated under the *Companies Act* are required to hold a Certificate of Registration under the *Corporations Registration Act*.

Should you require further information please contact:

The Registry of Joint Stock Companies  
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NOTE: This Tax Bulletin is published by the Registry of Joint Stock Companies for the sole purpose of providing the Registry's interpretation of legislation it administers, and to announce significant changes in the Registry's interpretation and effective dates of any such changes. For legislative approved text of provisions of the *Companies Act* and the *Corporations Registration Act* see official volumes.

Kerry MacLean  
Registrar of Joint Stock Companies