

July 31, 2017: Last Chance for Not-For-Profit Corporations to Transition

February 27, 2017

On February 13, 2017, Corporations Canada published a public notice announcing a new deadline for corporations created under Part II of the Canada Corporations Act to complete their transition to the Canada Not-for-profit Corporations Act. In accordance with the notice, corporations that have not received a Certificate of Continuance by **July 31, 2017** will be dissolved.

As many of you may be aware, the Canada Not-for-Profit Corporations Act (CNCA) was proclaimed into force on October 17, 2011 with the purpose of replacing Part II of the Canada Corporations Act (CCA), a law that had governed the internal affairs of federal not-for-profit corporations (Corporation(s)) for close to a century.

Upon the coming into force of the CNCA, Corporations governed by the CCA were given until October 17, 2014 to complete the continuance process and obtain a Certificate of Continuance (the Transition). Corporations that failed to Transition received a Pending Dissolution Notice from Corporations Canada indicating that they would be dissolved if they failed to complete the Transition within 120 days of the notice.

On February 13, 2017 [Corporations Canada published a notice](#), stating that the final deadline to complete the Transition is extended until **July 31, 2017** and further stating that Corporations that do not Transition by the new deadline will be dissolved. Corporations Canada notes that in order for a Transition to be deemed complete, a Corporation must have received a Certificate of Continuance; if a Corporation has not received a Certificate of Continuance (even though it has submitted a transition request) it is not deemed to have completed the Transition and could therefore be dissolved.

Corporations that have yet to Transition should be aware that there is still an opportunity to Transition under the CNCA and to avoid dissolution. In order to Transition, Corporations must replace their letters patent, supplementary letters patent (if any) and by-laws with new charter documents: articles of continuance will need to be submitted to obtain a Certificate of Continuance. Corporations will also need to create and file new CNCA compliant by-laws with Corporations Canada.

Corporations that are charities and who have failed to Transition should be mindful that dissolution for failure to Transition could result in the revocation of their registration as a

charity and a requirement for it to pay revocation tax equal to 100 per cent of the value of the remaining assets of the Corporation.

Please contact the applicable member of our Charities and Not-for-Profit group: Victoria Prince (in Toronto), Sara Lemieux (in Ottawa), Ruth Spetz (in Calgary) or Sean Muggah (in Vancouver). Alternatively, contact your usual BLG lawyer for more information on Transitions and/or dissolution resulting from failure to Transition.

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