

# Co-operatives in Ontario - Guide to setting up a co-operative.

## - - Some Aspects of the Taxation of Canadian Co

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Co-operative societies -- Law and legislation -- Ontario. Co-operatives in Ontario - Guide to setting up a co-operative.

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Co-operatives in Ontario Co-operatives in Ontario - Guide to setting up a co-operative.

Notes: 6

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Tags: #Incorporated #or #Unincorporated #Co

**Step by step guide to setting up a co**

Government The requirements for incorporation, outlined in the Act, are administered by the Supervisor of Co-operatives, with NWT Industry, Tourism and Investment. Once the co-operative has satisfied the requirements, the Registrar will issue a certificate of incorporation. Liability: Members limited to membership amount.

## Some Aspects of the Taxation of Canadian Co

All members are treated the same unless there is some other agreement in place.

## Incorporated or Unincorporated Co

If a co-operative is organized for some purpose contemplated by the other subsections of s.

## Starting a Co

Hopefully my comments will inspire some questions and debate. For example, at the federal level, neither by-laws nor by-law amendments have to be filed with the government.

## Incorporated or Unincorporated Co

Offering Statements and Exemptions from Filing Before a co-operative can issue either shares or debentures it must determine if it is required to file an offering statement with FSCO.

## Starting a co

TAXATION OF CO-OPERATIVE INCOME If it is accepted that a co-operative is capable of earning an income in its own right, the question of the taxation of that income then arises where the particular co-operative is deemed not to be of the non-income type. Asper, The Carter Report: Taxation of Co-operatives The Equitable Income Tax Foundation.

### **Information Guide on Co**

New generation co-operatives are a variation on the traditional co-op structure. Tomorrow morning I have meetings of both Ontario Council and the CHFC Board, with the major agenda items being election of officers and appointment of committee members. In a fee-based co-operative, the articles state, instead of the par value of shares, the amount of the annual or period fees.

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