



General Inquiries: 250 953-3082  
Toll-free Enquiry BC: 1 800 663-7867

This schedule is to be completed by a financial corporation: a bank (including an authorized foreign bank), a trust company or a credit union.

NAME

ACCOUNT NO.  
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START OF TAXATION YEAR YYYY / MM / DD	END OF TAXATION YEAR YYYY / MM / DD
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**Freedom of Information and Protection of Privacy Act (FOIPPA)**  
The personal information on this form is collected for the purpose of administering the *Corporation Capital Tax Act* under the authority of both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.)  
**Email: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)**

NAME OF PARTNERSHIP

**SECTION 1 – NAME CHANGE**

Complete if the financial corporation's name has changed since last filing. Attach certificate of name change.

DATE OF CHANGE

YYYY / MM / DD

PREVIOUS NAME

NEW NAME

**SECTION 2 – AMALGAMATION**

Complete if either the first year of filing after an amalgamation or the final year before an amalgamation. Attach copy of articles of amalgamation.

DATE OF AMALGAMATION

YYYY / MM / DD

NAME OF SUCCESSOR CORPORATION

NAME OF PREDECESSOR CORPORATION

ACCOUNT NUMBER

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**SECTION 3 – PERMANENT ESTABLISHMENT**

Complete if British Columbia permanent establishment started or ended during the taxation year.

START DATE OF PERMANENT ESTABLISHMENT IN BRITISH COLUMBIA	YYYY / MM / DD	END DATE OF PERMANENT ESTABLISHMENT IN BRITISH COLUMBIA	YYYY / MM / DD
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EXPLANATION FOR CHANGE – provide specific reference to Section 2 of *Corporation Capital Tax Act* (See page 2)

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## PERMANENT ESTABLISHMENT

2(1) In this section:

“charter” includes

- (a) an Act, a statute, an ordinance, letters patent, a certificate, a declaration or any other instrument or provision of law by or under which a financial corporation is incorporated, amalgamated or continued,
- (b) the memorandum, articles or bylaws, by whatever name called, of a financial corporation, and
- (c) in relation to a credit union, its constitution and rules;

"fixed place of business" includes a branch, an office and an agency;

"subsidiary controlled corporation" means a corporation more than 50% of the issued share capital of which, having full voting rights under all circumstances, belongs to the financial corporation to which it is subsidiary.

- (2) A financial corporation that has a fixed place of business has a permanent establishment at that place.
- (3) A financial corporation that has no fixed place of business has a permanent establishment at the principal place in which the financial corporation's business is conducted.
- (4) A financial corporation that does not otherwise have a permanent establishment in Canada has a permanent establishment at each of the following:
  - (a) the place, if any, designated as its head office in
    - (i) its charter, or
    - (ii) any other record or resolution by which the designation of a head office for the financial corporation can be effectively made;
  - (b) the place, if any, designated as its registered office in
    - (i) its charter, or
    - (ii) any other record or resolution by which the designation of a registered office for the financial corporation can be effectively made.

- (5) If a financial corporation carries on business through an employee or agent, established in a particular place, who has general authority to contract for the employer or principal, the financial corporation is deemed to have a permanent establishment at that place.
- (6) A financial corporation that uses substantial machinery or substantial equipment in a particular place at any time has a permanent establishment at that place.
- (7) A financial corporation that otherwise has a permanent establishment in Canada is deemed to have a permanent establishment on land it owns, or has a right to or interest in, in Canada.
- (8) [Repealed]
- (9) The fact that a financial corporation has business dealings through a commission agent, broker or other independent agent does not by itself mean that the financial corporation has a permanent establishment.
- (10) The fact that a financial corporation has
  - (a) a subsidiary controlled corporation at a place, or
  - (b) a subsidiary controlled corporation engaged in a trade or business at a placedoes not by itself mean that the financial corporation has a permanent establishment at that place.
- (11) [Repealed]
- (12) [Repealed]