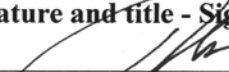
 Industry Canada Industrie Canada	POLICY STATEMENT ÉNONCÉ DE POLITIQUE 13.4
Corporations Canada	Date May 1, 2007
Reference or division - Référence ou division External Distribution – Diffusion externe	Cancel – Annule New
Signature and title - Signature et titre 	Page 1 of – de 6

**CANADA CORPORATIONS ACT PART II
APPLICATION FOR SUPPLEMENTARY LETTERS PATENT
TO AMEND PROVISIONS OF LETTERS PATENT**

Why use this policy?

The purpose of this policy is to help you submit an application for Supplementary Letters Patent to amend the provisions in the Letters Patent of a not-for-profit corporation under Part II of the *Canada Corporations Act* through the issuance of Supplementary Letters Patent. By ensuring that you provide all the required information with your initial application, you can help Corporations Canada process your application swiftly. If the amendments include a change of corporate name, please see the “Application for Supplementary Letters Patent Change of Name Policy” for information specific to the change of name.

Caution: This policy is not intended to replace legal advice. You may want to consult with legal counsel or other professional advisors prior to making an application for Supplementary Letters Patent.

What does Corporations Canada do?

Corporations Canada will check that your documents comply with the CCA and other requirements, are complete and in proper form, and that the proposed provisions are acceptable. If so, Corporations Canada will issue Supplementary Letters Patent showing the date of receipt of your application as the effective date. If you prefer, you may instead request a later effective date.

Corporations Canada will publish a notice setting out the purpose of the Supplementary Letters Patent in Part I of the *Canada Gazette*.

What happens when an application for Supplementary Letters Patent is deficient or incomplete?

Applications that are deficient or incomplete will be returned to the applicant with a notice stating the nature of the deficiency.

What documents must be filed in order to obtain Supplementary Letters Patent?

An application for Supplementary Letters Patent must include a covering letter (see sample in Annex 1) together with the following documents:

1. Two (2) original signed copies of an application for Supplementary Letters Patent (see sample in Annex 2);
2. Two (2) certified copies of the supporting special resolution. The resolution must be less than six months old (see sample in Annex 3);

3. A statutory declaration of an authorized officer, sworn before a commissioner for takings oaths, attesting to the due passage of the resolution (by the directors and the members) (see sample in Annex 4);
4. Payment of the \$50 filing fee.

Registered Charity Status under the *Income Tax Act*

The *Income Tax Act* allows corporations that are established and operated for charitable purposes to register with the Canada Revenue Agency (CRA) as charities. Registration with CRA allows a corporation to issue official tax-deductible receipts to those who contribute to their cause and, in many cases, is necessary to qualify for exemption from tax on its income. Being incorporated as a not-for-profit corporation under the CCA is not sufficient by itself to be considered a registered charity for the purposes of the *Income Tax Act*.

Information on, and the application form for, charitable registration can be found on the CRA website at www.cra.gc.ca/charities or may be obtained by contacting:

Charities Directorate
Canada Revenue Agency
320 Queen Street, Place de Ville, Tower A
Ottawa, ON K1A 0L5
Tel.: 613-954-0410
Toll Free: 1-800-267-2384

If your corporation is a registered charity and the application for Supplementary Letters Patent amends the corporation's objects, it is necessary for CRA to review and approve the new objects. It is suggested that you apply for approval prior to or at the same time as you file your application for Supplementary Letters Patent.

If your corporation is not a registered charity, but the intent is to become a registered charity following the application for Supplementary Letters Patent, it is suggested that you make your application to become a registered charity prior to or at the same time as you file your application for incorporation. Otherwise, the corporation may have to make another application for Supplementary Letters Patent if CRA requires changes.

Additional Information and how to reach Corporations Canada

For additional information on Corporations Canada's products and services, please visit the Corporations Canada website www.corporationscanada.ic.gc.ca or call 1-866-333-5556.

You can also contact Corporations Canada at:

Client Services Section
Corporations Canada
Industry Canada
9th floor, Jean Edmonds Tower South
365 Laurier Avenue West
Ottawa, Ontario K1A 0C8
Toll free: 1-866-333-5556
Fax: 613-941-0601
www.corporationscanada.ic.gc.ca

ANNEX 1
Sample Letter to Corporations Canada for Supplementary Letters Patent
to Amend Provisions of Letters Patent

Date:

Corporate Number:

To: Corporations Canada
Industry Canada
9th Floor, Jean Edmonds Towers South
365 Laurier Avenue West
Ottawa, Ontario K1A 0C8

Enclosed are:

1. Two (2) executed copies of an application for Supplementary Letters Patent for

(corporate name)
2. Two certified copies of the special resolution, not more than 6 months old, effecting the change.
3. A statutory declaration of an officer, sworn before a commissioner for taking oaths, attesting to the due passage of the special resolution.
4. A cheque made out to the Receiver General for Canada in the amount of \$50.00.

SIGNED:

NAME:

ADDRESS:

TELEPHONE NUMBER:

ANNEX 2
APPLICATION FOR SUPPLEMENTARY LETTERS PATENT
TO AMEND PROVISIONS OF LETTERS PATENT

To the Minister of Industry:

The application of _____
(corporate name)

SHOWS THAT:

1. The applicant was incorporated under the *Canada Corporations Act* by Letters Patent dated the _____ day of _____, 20____.
2. On the _____ day of _____, 20____, a special resolution was passed by the directors of the corporation authorizing an application for Supplementary Letters Patent amending and varying the provisions of the Letters Patent incorporating the applicant by deleting Part _____ of the Letters Patent which presently reads as follows:

(insert existing wording here)

and confirming the insertion of the following wording in its place

(insert wording to be added here)

3. On the _____ day of _____, 20____, this special resolution was sanctioned by at least 2/3 of the votes cast at a special general meeting of the members of the corporation duly called for the purpose of considering the special resolution.
4. The proposed provisions are not for any improper purpose and are deemed necessary and expedient in the interest of the applicant.

The applicant therefore requests that Supplementary Letters Patent be granted amending the provisions of the Letters patent incorporating the applicant.

Dated at _____ this _____ day of _____, 20____.

I hereby certify that I have the relevant knowledge of the corporation and that I am authorized to sign and submit this application.

per _____
Authorized officer (e.g., President)

(Corporate Seal)

**ANNEX 3
SPECIAL RESOLUTION**

A special resolution to amend the provisions of the Letters Patent and to authorize application for the issuance of Supplementary Letters Patent to confirm the same.

Be it enacted and it is hereby enacted as a special resolution of _____(herein called "the corporation") that: (corporate name)

1. Subject to confirmation by Supplementary Letters Patent, Part _____ of the Letters Patent concerning _____, is deleted and replaced by the following which reads as follows:

" _____ "

2. The Corporation be and is hereby authorized to make application to the Minister of Industry for the issue of Supplementary Letters Patent confirming this special resolution insofar as it relates to amending the provisions of the Letters Patent.
3. That the directors and officers are hereby authorized and directed to do, sign and execute all things, deeds and documents necessary or desirable for the due carrying out of the foregoing.

Enacted this ____ day of _____, 20__.

Authorized officer (e.g., President)

Authorized officer (e.g., Secretary)

(Corporate Seal)

Certified a true copy of the special resolution of _____ (corporate name) _____ enacted by the directors the ____ day of _____, 20__ and sanctioned by at least 2/3 of the votes cast in favour of the resolution at a special general meeting of the corporation held _____.

Authorized officer (e.g., Secretary)

(Corporate Seal)

ANNEX 4

IN THE MATTER OF THE
CANADA CORPORATIONS ACT

AND

IN THE MATTER OF AN APPLICATION
FOR SUPPLEMENTARY LETTERS PATENT

(Name of Applicant Corporation)

STATUTORY DECLARATION OF OFFICER

CANADA
PROVINCE OF _____
COUNTY OF _____

IN THE MATTER OF the application of _____ for Supplementary Letters
(name of the applicant corporation)
Patent amending the provisions of its Letters Patent.

I, _____ of the City of _____ in the Province of _____ do solemnly declare
that:

1. I am the _____ of _____ and as such have a personal knowledge
(title) (corporate name)
of the matters herein declared.
2. At a meeting of the directors of this corporation held at the City of _____ on the
_____ day of _____, 20____, a special resolution approving an amendment to the
corporation's Letters Patent, two certified copies of which are hereto annexed, was duly passed.
3. This special resolution was sanctioned by at least 2/3 of the votes cast in favour of the resolution at a
special general meeting of the members of this corporation called for the purpose of consideration
of the resolution, held at the City of _____ on the ____ day of _____, 20____.
4. The statements in the annexed application are true in substance and in fact and the proposed change to
the Letters Patent is *bona fide* and is considered to be in the best interest of the corporation.

AND I make this solemn declaration conscientiously believing it to be true and knowing that it is of the
same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

DECLARED before me at the
City of _____,
in the Province of _____,
this ____ day of _____, 20____.

Authorized officer

A Commissioner, etc.