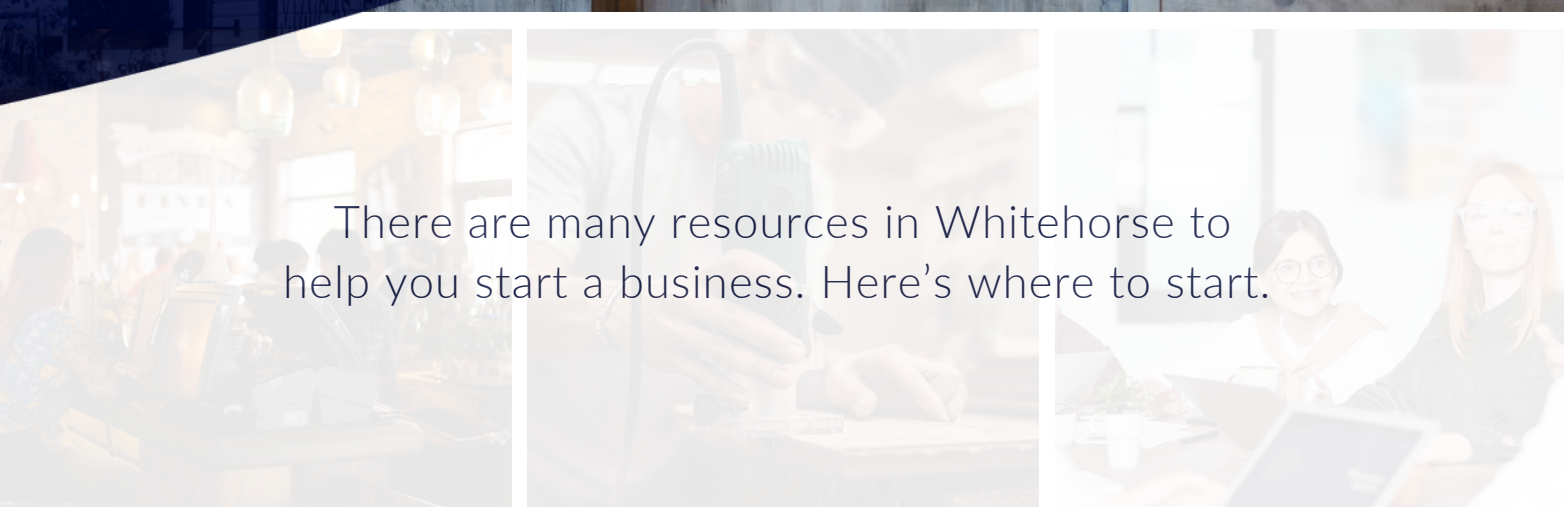




STARTING A BUSINESS IN WHITEHORSE



There are many resources in Whitehorse to help you start a business. Here's where to start.



Starting a Business in the YUKON



Where to Begin

There are many resources in the Yukon to help you develop your idea or start a business. We're here to help you navigate them. Here's where to start, if you don't know where to begin:

Yukonstruct

Need help developing an idea? Basic business support to get started or to grow? Yukonstruct provides free one-on-one support to help you identify your next step and the resources available.

yukonstruct.com

dāna Nāye Ventures

DNV provides financing options and business training and support services for Yukon businesses.

dananaye.yk.net

Yukon University

Innovation & Entrepreneurship at Yukon University provides funding for your innovative idea and business growth programming.

yukonu.ca

Association franco-yukonnaise

AFY provides services in French to support you in the process of launching your own business from your original idea to a start up or development phase and navigate the services available.

afy.yk.ca

Who Can Help



Workshops & Networking Events

- SMRT Women
- Tech Yukon
- dāna Nāye Ventures
- Yukonstruct
- YukonU Innovation & Entrepreneurship
- Startup Canada (Startup Whitehorse)
- Women Entrepreneurship Knowledge Hub
- Yukon First Nation Chamber of Commerce
- Yukon Chamber of Commerce
- Whitehorse Chamber of Commerce
- Association franco-yukonnaise



Accelerator & Incubator Programs

- Entreprenorth
- SMRT Women
- Yukon Business Development Program
- Yukonstruct
- YukonU Innovation & Entrepreneurship



Business Planning & Development

- Yukon Business Development Program
- dāna Nāye Ventures
- Yukonstruct



Research & Product Development

- Yukonstruct (Makespace)
- YukonU Innovation & Entrepreneurship
- YukonU Research Centre
- NRC/IRAP
- Canadian Intellectual Property Office
- Mitacs



Coworking Space

- Yukonstruct (Cospace)
- Make IT



Funding

- CanNor
- YG Economic Development
- YukonU Innovation & Entrepreneurship
- NRC/IRAP
- dāna Nāye Ventures
- Futurpreneur
- Northmark Ventures
- Panache Ventures
- BDC



// Yukoners are the biggest cheerleaders of Yukon Made products and it is this pride and support that has shaped and grown my business. //

Joella

The Yukon Soaps Company

// We have felt deeply supported through all the stages of business development, and continue to feel the love from the Yukon entrepreneurial community and beyond. //

Emily

Rivers to Ridges

// 6 yrs ago I had to leave to build my last tech start-up. Now that Yukonstruct has evolved, I couldn't imagine building Proof anywhere BUT the Yukon. //

Ben

Proof

// Owning a small business is a huge teaching in sovereignty. Very hard. Very rewarding. I'm so grateful to my supports in the Yukon for all of the wisdom and encouragement. //

Heather

Yukasei Art House

CHECKLIST

Applications for a new business license must include:

- Completed application form
- Certificate of trade name from Corporate Affairs (if you plan on naming your business other than your own name)
- Approval from Workers' Compensation (if you have employees or if the business is incorporated)
- Approval from Environmental Health (if your business relates to food service or personal service such as hair salon)
- Proof of liability insurance (if you are operating on public property)
- Any other information required by the Business License Bylaw

Applications for a new business license, changes and renewals must be submitted to the Land & Building Services office.

CONTACTS

Land & Building Services

6-151 Industrial Road
Whitehorse, YT
668-8346
adminbuilding@whitehorse.ca

Bylaw Services

305 Range Road
Whitehorse, YT
668-8317

Corporate Affairs

307 Black Street
Whitehorse, YT
667-5314

Professional Licensing and Regulatory Affairs

307 Black Street - 1st Floor
Whitehorse, YT
667-5111

Yukon Workers' Compensation Health & Safety

Board

401 Strickland Street
Whitehorse, YT
667-5645

Environmental Health

2 Hospital Road
Whitehorse, YT
667-8391

BUSINESS LICENSE INFORMATION



THE WILDERNESS CITY

**Whitehorse**
2121 SECOND AVE
WHITEHORSE, YUKON
Y1A 1C2
WWW.WHITEHORSE.CA

This pamphlet is for reference purposes only—complete up-to-date details can be obtained by contacting Land & Building Services

**Whitehorse**



WHO NEEDS A BUSINESS LICENSE?

Persons conducting any kind of endeavor for profit or gain within the City of Whitehorse are required to obtain a business license. This includes Non-Profit Organizations and seasonal operations. Temporary fundraising activities, registered charitable organizations, rental property management involving three or fewer rental units, and garage sales are exempted from requiring a business license.

HOW TO GET A BUSINESS LICENSE

Business License application forms can be obtained from the City of Whitehorse website or in person at the Land & Building Services office. Completed applications for a new business license can be submitted to the Land & Building Services office.

INFORMATION TO PROVIDE

Trade name certificate: You must register your trade name with Corporate Affairs, except if you plan use your own name as your business name.

Letter of compliance: If your business will employ anyone other than yourself, or if the business is incorporated, you must obtain a letter of compliance from the Workers' Compensation Board.

Environmental Health Approval: If your business relates to any kind of food service or personal service such as a hair salon, or massage therapy, you must obtain approval from Environmental Health.

Proof of Insurance: If you will be operating your business on public property, such as mobile food sales, door-to-door sales, or placing a sign on public property in accordance with the Zoning Bylaw, you must have general liability insurance with the City named as an additional insured (coverage amount varies by activity).

Licensed Professionals: If you are a licensed professional, please check with YG Professional Licensing & Regulatory Affairs to see if you need additional licensing.

DEVELOPMENT AND BUILDING PERMITS

A development permit is required for new construction, a change of use, and for all home-based businesses. A development permit affirms that your proposed business is an allowable use in the zone where you will be operating the business. Contact Land & Building Services if you are not sure whether you require a development permit. If you are making structural changes to a building, you will need to obtain a building permit.

ADDITIONAL REQUIREMENTS

Some types of businesses may have additional requirements, such as door-to-door sales, pawn shops, cannabis sales, and vehicles for hire. Please contact Land & Building Services for more information.

FEES

Standard fees	
Standard business license (12 months)	\$160
Seasonal business license (6 months)	\$100
Additional fees	
Door-to-door sales – Non-resident	\$846
Door-to-door sales – Resident	\$186
Liquor: licensed premises of 70 m ²	\$2.11 per m ²
Accommodation over 5 rooms	\$7.92 per room
Mobile home park over 5 spaces	\$7.92 per space
Retail sales/Wholesale outlets over 220 m ²	\$0.66 per m ²
Name change/address change	\$26.40
Outdoor storage	\$100

Development Permit fees	
Home-based business	\$40
Minor change of use (no zoning requirements)	\$95
Major change of use / New use	\$350 / \$400

INTER-MUNICIPAL LICENSE

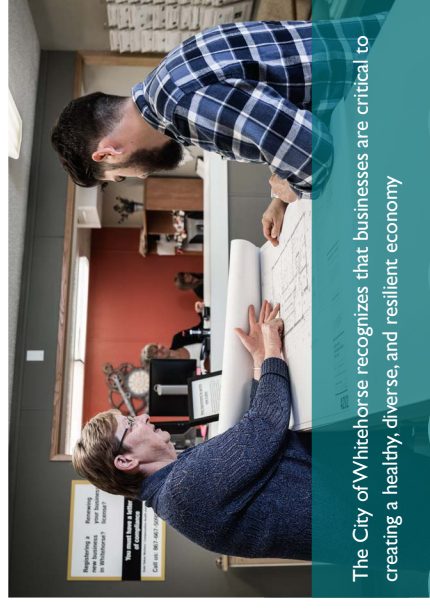
An Inter-Municipal license allows you to operate your business in a Yukon community, other than the one you live. Inter-Municipal fees are in addition to the standard City of Whitehorse business license fee and expire December 31 of each calendar year.

RENEWALS

Business licenses must be renewed annually. There are penalties for late renewal. Renewals with no changes can be paid at www.whitehorse.ca/paynow.

WHERE TO APPLY

Applications for a new business license and changes to an existing licence must be submitted to the Land & Building Services office in person at 6-151 Industrial Road, or by email at adminbuilding@whitehorse.ca.



The City of Whitehorse recognizes that businesses are critical to creating a healthy, diverse, and resilient economy



Additional Information:

Workers Compensation Requirements:

- Limited corporations must register
- Proprietors are only optional
- Proprietors with employees must register

We recommend you having a separate bank account for your business.



Business License Application

6-151 Industrial Rd
 Whitehorse, YT
 T: (867) 668-8346
adminbuilding@whitehorse.ca

This is an application for: (check all that apply)		
<input type="checkbox"/> New Business <input type="checkbox"/> Personal Name Change <input type="checkbox"/> Change of Mailing Address <input type="checkbox"/> Change of Address (requires zoning approval)		
<input type="checkbox"/> Change of Business Name – (Current business name): _____		
Trade Name/Doing Business As _____		
Nature of Business		Number of Local Employees (include self) _____
Owner(s) _____		
Business Location _____		
Mailing Address (if different from Business Location) _____		
Business Telephone # _____	Alternate telephone # _____	Business Email Address _____
Type of Business (check all that apply and indicate total floor area in square feet or square metres)		
<input type="checkbox"/> Retail (_____) <input type="checkbox"/> Liquor Licensed (_____) <input type="checkbox"/> Home-based (requires Development Permit)		
<input type="checkbox"/> Food Services (_____) <input type="checkbox"/> Accommodation/Mobile Home Park (# of Rooms/units/pads _____) <input type="checkbox"/> Retail Services, Restricted		
Other Business Description _____		
Are you renovating or altering the premises?		If Yes please describe:
<input type="checkbox"/> Yes <input type="checkbox"/> No		_____

IMPORTANT NOTICE

By submitting this Business License Application, the above-named applicant hereby declares that all the above information is correct and that they will comply with the bylaws and regulations of the City of Whitehorse.

Signature(s) _____ **Date:** _____

This Section for Office Use Only			
Department	Approval	Date	Comments
Development Officer			
Yukon Government - Environmental Health			
Building Official			

REGISTER A BUSINESS NAME

You must register your business name if you are doing business in Yukon.

Before you register

We suggest you get legal advice if you are not sure which type of business you should register as. A lawyer can advise you on your legal rights and liabilities.

Register your business name

1. Review the [naming regulations](#) and decide on a name.
2. Complete a [name reservation](#) request to reserve your name. There is a \$40 fee. You can pay by cheque, credit card or cash.
3. Submit your request.

In person: 307 Black Street, 1st floor, Whitehorse, Yukon. We are open Monday to Friday from 8:30 a.m. to 4:30 p.m.

Mail:

Government of Yukon
Corporate Affairs (C-6)
Box 2703
Whitehorse, Yukon
Y1A 2C6

4. A Certificate of Name Reservation will be issued within 5 business days if you are approved.
5. Once your name is reserved, complete a [declaration of a business name](#) before your reservation expires.
6. Submit the completed declaration with your original signature. There is a \$25 fee. You can pay by cheque, credit card or cash.

In person: 307 Black Street, 1st floor, Whitehorse, Yukon. We are open Monday to Friday from 8:30 a.m. to 4:30 p.m.

Mail:

Government of Yukon
Corporate Affairs (C-6)
Box 2703
Whitehorse, Yukon
Y1A 2C6

Contact:

For questions about registering your business name email corporateaffairs@gov.yk.ca or phone: 867-667-5314 or toll free in Yukon: 1-800-661-0408, ext. 5314.

Naming Regulation (Subsection 22(1)) Form 1
APPLICATION FOR NAME RESERVATION
Règlement sur les dénominations sociales (Paragraphe 22(1) Formule 1
DEMANDE DE RÉSERVATION DE DÉNOMINATION SOCIALE

1. Type of organization / Type d'organisation: (pick one only / un choix seulement)

BUSINESS CORPORATIONS ACT – LOI SUR LES SOCIÉTÉS PAR ACTIONS

- | | | |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Incorporation of Corporation
<i>Constitution société par actions</i> | <input type="checkbox"/> Continuance in of Corporation
<i>Prorogation société par actions</i> | <input type="checkbox"/> Extra-Territorial Corp. Name Change
<i>Chang. de nom société par actions hors Yukon</i> |
| <input type="checkbox"/> Yukon Corporation Name Change
<i>Chang. de nom société par actions</i> | <input type="checkbox"/> Extra-Territorial Corporation
<i>Société par actions hors Yukon</i> | |
| <input type="checkbox"/> Yukon Corporation Amalgamation
<i>Fusion société par actions</i> | <input type="checkbox"/> Extra-Territorial Amalgamation
<i>Fusion société par actions hors Yukon</i> | |

PARTNERSHIP AND BUSINESS NAMES ACT – LOI SUR LES DÉNOMINATIONS SOCIALES ET LES SOCIÉTÉS DE PERSONNES

- | | | |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Declaration of Business Name
<i>Déclaration dénomination sociale</i> | <input type="checkbox"/> Certificate of Limited Partnership
<i>Certificat de société en commandite</i> | <input type="checkbox"/> Extra-Territorial Limited Partnership
<i>Société en commandite hors Yukon</i> |
| <input type="checkbox"/> Declaration of Partnership
<i>Déclaration d'association</i> | | |

SOCIETIES ACT – LOI SUR LES SOCIÉTÉS

- | | | |
|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Incorporation of a Society
<i>Constitution d'une société au Yukon</i> | <input type="checkbox"/> Name change of a Society
<i>Chang. de nom - société du Yukon</i> | <input type="checkbox"/> Extra-Territorial Society Name Change
<i>Chang. de nom – société hors Yukon</i> |
| <input type="checkbox"/> Revival of a Society
<i>Reconstitution d'une société au Yukon</i> | <input type="checkbox"/> Extra-Territorial Society
<i>Société hors Yukon</i> | |

COOPERATIVE ASSOCIATIONS ACT – LOI SUR LES ASSOCIATIONS COOPÉRATIVES

- | | | |
|----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Incorporation of Cooperative
<i>Constitution d'une coopérative</i> | <input type="checkbox"/> Yukon Cooperative Revival
<i>Reconstitution - coopérative du Yukon</i> | <input type="checkbox"/> Extra-Territorial Coop. name change
<i>Chang. nom – Coopérative hors Yukon</i> |
| <input type="checkbox"/> Yukon Cooperative name change
<i>Chang. nom - coopérative du Yukon</i> | <input type="checkbox"/> Extra-Territorial Cooperative
<i>Coopérative hors Yukon</i> | |

2. Name requested for use in Yukon / Dénomination sociale demandée pour être utilisée au Yukon :

3. Name of Applicant / Nom de l'auteur de la demande :

Last Name / Nom de famille	First Name / Prénom

4. Mailing address of Applicant / Adresse postale de l'auteur de la demande :

Address / Adresse

City / Ville	Prov. Or Terr. / Prov. Ou Terr.

City / Ville

Prov. Or Terr. / Prov. Ou Terr.

Postal Code / Code postale

- | | |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| <input type="checkbox"/> Hold documents for pickup
<i>Retenir pour ramassage</i> | <input type="checkbox"/> Mail out documents
<i>Envoyer par la poste</i> |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------|

5. Signature of Applicant / Signature de l'auteur de la demande :

Signature / Signature

6. Date of signature / Date de signature :

YYYY/AAAA MM/MM DD/DD

Your personal information contained in this form is collected under the authority of the *Naming Regulation O.I.C. 2015/007*. It will be used for the purposes of that regulation and for other lawful purposes. This includes the compilation of a public registry. Any person is entitled to examine the information contained in this public registry, and make copies or extracts thereof. For further information, contact the Manager, Corporate Registries at (867) 633-7969, toll free within Yukon 1-800-661-0408, Ext 7969.

Les renseignements personnels contenus dans la présente formule sont recueillis sous le régime des Règlements sur les dénominations sociales décret 2015/007. Ils seront utilisés aux fins de ces règlements et à d'autres fins légitimes, notamment pour constituer un registre public. Il est permis à toute personne d'examiner les renseignements contenus dans ce registre public et de faire des copies ou d'obtenir des extraits. Pour de plus amples renseignements, veuillez communiquer avec le Responsable, Registres des entreprises au 867-633-7969, sans frais au Yukon 1-800-661-0408, poste 7969.

Print

Clear



Partnership and Business Names Act (Section 87(1)) Form 8
DECLARATION OF BUSINESS NAME

Loi sur les dénominations sociales et les sociétés de personnes **Formule 8**
(Paragraphe 87(1))

DÉCLARATION DE DÉNOMINATION SOCIALE

Attach additional page(s) if necessary / Annexer des feuilles supplémentaires au besoin

1. Business name / Dénomination sociale :

--

2. Physical location at which business will be carried on :
Emplacement physique où sera exploitée l'entreprise :

--

Address / Adresse

--	--

City / Ville Prov. or Terr. / Prov. ou Terr.

--	--

Postal Code / Code Postal

3. Mailing address of business :
Adresse postale de l'entreprise :

--

--

Address / Adresse

--	--

City / Ville Prov. or Terr. / Prov. ou Terr.

--	--

Postal Code / Code Postal

4. Date use of business name began :
Date à laquelle l'utilisation de la dénomination sociale de l'entreprise a débuté :

_____/_____/_____
YYYY/AAAA MM/MM DD/JJ

5. Person using the business name (if person is not an individual, include Yukon registry number, name and title of each individual signing for the person) :
Personne utilisant la dénomination sociale (si la personne n'est pas d'un particulier, inscrire numéro d'enregistrement au Yukon, le nom et le titre de chaque particulier qui signe pour la personne) :

--

Last Name / Nom de famille

--

Name of person who is not an individual
Nom de la personne si ce n'est pas un particulier

--

Last name and first name of the individual signing for the person
Nom de famille et prénom du particulier qui signe pour la personne

--

First Name / Prénom

--

Yukon Registry Number / Numéro d'enregistrement

--

Director, officer, or authorized agent
Administrateur, dirigeant ou mandataire autorisé

A Mailing Address / Adresse postale

--

Address / Adresse

--	--

City / Ville Prov. or Terr. / Prov. ou Terr. Postal Code / Code Postal

--	--

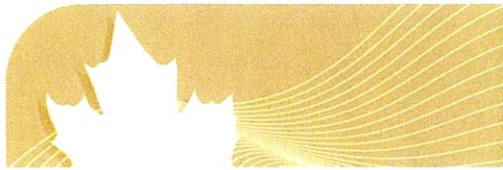
Date of signature / Date de signature

Signature of person using business name
Signature de la personne utilisant la dénomination sociale de la personne

_____/_____/_____
YYYY/AAAA MM/MM DD/JJ

Your personal information contained in this form is collected under the authority of the *Partnership and Business Names Act RSY 2002, c.166*. It will be used for the purposes of that Act and its regulations and for other lawful purposes. This includes the compilation of a public registry. Any person is entitled to examine the information contained in this public registry, and make copies or extracts thereof. For further information, contact the Manager, Corporate Registries at (867) 633-7969, toll free within Yukon 1-800-661-0408, Ext 7969.

Les renseignements personnels contenus dans la présente formule sont recueillis sous le régime de la Loi sur les dénominations sociales et les sociétés de personnes, RSY 2002, c.166. Ils seront utilisés aux fins de cette loi et de ses règlements et à d'autres fins légitimes, notamment pour constituer un registre public. Il est permis à toute personne d'examiner les renseignements contenus dans ce registre public et de faire des copies ou d'obtenir des extraits. Pour de plus amples renseignements, veuillez communiquer avec le Responsable, Registres des entreprises au 867-633-7969, sans frais au Yukon 1-800-661-0408, poste 7969.



Get it right from the start!

Checklist for Small Businesses

This checklist is for people like you who are starting a business. Using the links below, you can get information about your fiscal obligations and their implications. You can also get information on interactions between your business and the Canada Revenue Agency (CRA).

Follow the checklist step by step, returning to it after exploring each link. For more information after consulting these links, visit [Small business and self-employed](#).

Before you start

For income tax purposes, we define a business as an activity where there is a reasonable expectation of profit and there is evidence to support that intention. **For goods and services tax/harmonized sales tax (GST/HST) purposes**, a business can also include an activity whether or not it is engaged in for profit, as well as any regular and continuous activity that involves leasing property.

The type of business structure you choose will affect how you report your business income, the type of returns you have to complete, and many other aspects of your business. To find out the impact that your choice of structure might have on your business, consult each of the below links:

- [Sole proprietorship](#)
- [Partnership](#)
- [Corporation](#)

Start a business

[Are you an employer](#)— Determining if you have employees and requesting a determination of an individual's employment status.

[The business number \(BN\)](#)— Getting a unique number for your business to simplify your dealings with federal and provincial governments as well as municipal jurisdictions.

[CRA program accounts](#)— Adding one of the available program accounts listed below to your BN. For specific information on any of these accounts, click on the appropriate links below:

- [GST/HST program account](#)
- [Payroll program account](#)
- [Corporate income tax program account](#)
- [Import/export program account](#)
- [Other program accounts](#)



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

[Business income and expenses](#)— Reporting business income, business expenses, and completing a statement of business or professional activities.

[Keeping records](#)— Knowing what you need to keep, and for how long.

[My Business Account](#)— Dealing with the CRA from a secure online portal on various business accounts, including GST/HST, payroll, corporation income tax, excise tax, and excise duties.

[E-services for businesses](#)— Making it faster and easier with our online services to handle your business tax matters. You, your employee, or representative can file your returns, make payments, determine entitlement to credits, register for direct deposit, and do much more.

[Income taxes](#)— Reporting your business earnings and paying income tax on those earnings.

[Bring assets into a business](#)— Transferring assets from one business structure to another, buying an existing business and establishing fair market value.

[Important dates for businesses](#)

[Remitting GST/HST](#)— Getting information about filing your GST/HST returns.

[Payroll](#)— Getting information and forms associated with amounts you withhold from the remuneration and other income amounts you pay.

[Filing corporate income tax returns](#)

[Import and export](#)— Getting information about importing and exporting goods.

[Change in your business status](#)— Getting information on how to change a business status and the possible effects of making such a change.

Video series related to this stage of the lifecycle:

- [Reporting Business Income and Expenses](#)
- [Payroll Information for a New Small Business](#)

For additional information

For more detailed information, including on topics not covered in this checklist, go to [Small business and self-employed](#).

Date modified:
2017-12-29

THE
CANADA
REVENUE
AGENCY
IS HERE
TO HELP.

Year-round support for
individuals and businesses

New - individuals and businesses in all three territories can now call dedicated phone lines for tax and benefit enquiries.*

- » Individual tax and benefit related questions, call **1-866-426-1527**
- » Business-related tax questions, call **1-866-841-1876**

More Outreach visits and enhanced Community Volunteer Income Tax Program (CVITP) to encourage the uptake of benefits and credits and to support access to free tax preparation clinics.

To request an Outreach in-person visit or to set up a CVITP clinic, call **1-833-615-2383** or visit **canada.ca/cra-outreach**.

In-person support and guidance for businesses on how to keep effective books and records, avoid common tax errors, claim business tax deductions, and more.

To request a visit from a Liaison officer call **1-833-615-2383** or visit **canada.ca/cra-liaison-officer**.

* Accessible from 867 area code only.

Elijah Smith Building
300 Main St
Whitehorse, YT
Y1A 2B5



Canada Revenue Agency
Agence du revenu
du Canada

Canada

Frequently used websites for small businesses

Topic	Website
Aboriginal peoples	www.Canada.ca/taxes-aboriginal-peoples
AgriInvest Program	www.agr.gc.ca/agriinvest
Business – Home page	www.Canada.ca/taxes-business
Business account registration	www.Canada.ca/business-registration-online
Complaints and disputes	www.Canada.ca/cra-complaints-disputes
Contact us	www.Canada.ca/cra-contact
Contract Payment Reporting System	www.Canada.ca/contract-payment-reporting-system
Corporate income tax	www.Canada.ca/t2-return
Corporation Internet filing	www.Canada.ca/corporation-internet
Direct Deposit – Business	www.Canada.ca/cra-direct-deposit
Electronic payments	www.Canada.ca/payments
Electronic mailing lists	www.Canada.ca/cra-email-lists
E-services for Businesses	www.Canada.ca/taxes-business-online
Filing information returns electronically	www.Canada.ca/taxes-iref
Forms and publications	www.Canada.ca/forms
Forms and publications – Online order forms	www.Canada.ca/get-cra-forms
GST/HST electronic filing and remitting	www.Canada.ca/gst-hst-edi
GST/HST NETFILE	www.Canada.ca/gst-hst-netfile
My Business Account	www.Canada.ca/my-cra-business-account
Payroll deductions	www.Canada.ca/payroll
Payroll Deductions Online Calculator	www.Canada.ca/pdoc
Prescribed interest rates	www.Canada.ca/taxes-interest-rates
Public holidays and due dates	www.Canada.ca/taxes-important-dates
Represent a client	www.Canada.ca/taxes-representatives
Security options	www.Canada.ca/taxes-security-options
T4 information return (How to file)	www.Canada.ca/taxes-slips
Taxpayers' Ombudsman	www.taxpayersrights.gc.ca
Tax Services Offices and Tax Centres	www.Canada.ca/tax-centres

CRA Online

Video series for businesses



CRA tax audit video

This series of three videos explains the CRA's tax audit process for businesses.

3 segments | 12 minutes approximate total length



GST/HST Information for a New Small Business

This tax information video contains a comprehensive overview of the goods and services tax (GST) and the harmonized sales tax (HST) that is particularly relevant to new small businesses.

18 segments | 1 hour 53 minutes approximate total length



Preparing T4/T4A Information Returns-Slips and Summaries

This tax information video gives new employers and payers an overview of the filing requirements for T4 and T4A information returns - slips and summaries.

9 segments | 46 minutes approximate total length



CRA's SR&ED Tax Incentive Program

This series of four videos explains the CRA's SR&ED tax incentive program.

4 segments | 13 minutes approximate total length



Reporting Business Income and Expenses

In this video series, we will provide information to help you get answers to some of the key questions you may have about reporting business income and expenses, when starting a new business.

12 segments | 45 minutes approximate total length



Starting Your Business

This video is intended to help small businesses with some of the key tax issues they face when starting a new business.

11 segments | 51 minutes approximate total length



Payroll Information for a New Small Business

This video is intended to help new small businesses with some of the key tax related payroll matters.

15 segments | 1 hour 5 minutes approximate total length

To see these video and more, go to: www.Canada.ca/cra-video-gallery



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

Let's Talk Taxes

E-services for Businesses

Our online services make it faster and easier to handle your company's tax matters. You, your employee, or your representative can file, pay, and access detailed information about your tax accounts - all online, all at your fingertips. Save time - go online!

Select the online service built for you:

If you're a business owner who files GST/HST, payroll, corporation income tax:

My Business Account

If you act on behalf of a business either as an employee or a representative:

Represent a Client

If you report your business income on a personal income tax return:

My Account



I want to...

File

- GST/HST return, rebate, or election
- T4 (payroll)
- T2 (corporation)
- T1 (self-employed/sole proprietorship)
- T5 (investment)
- Other information returns and slips
- Notice of objection
- T5018 (statement of contract payment)
- Nil remittance
- B200 (excise tax)
- B249 (air travellers security charge)
- B275 (softwood lumber products export charge)

Change

- GST/HST return and/or rebate
- T4 (payroll)
- T1 (self-employed/sole proprietorship)
- T5 (investment)
- Other information returns and slips
- Business profile
- Transfer payments
- Authorization of representatives

Request

- Submit an enquiry
- Web Access Code (WAC)
- Direct deposit
- Mailing instructions
- Transfer credits
- Add or remove authorized representative
- CPP/EI ruling
- Additional remittance voucher
- Online mail option

Pay

- Make a payment
- Transfer payments



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

View

My messages
GST/HST return, PSB rebate, or election
T4 (payroll)
T2 (corporation)
T1 (self-employed/sole proprietorship)
T5 (investment)
Other information returns and slips
Status of authorized representatives
Business profile
Information for discounters
GST/HST registry
Account balance
Account transactions
Return status
Correspondence
Return balance
PD7A/PD7A(TM)

Calculate

Payroll deductions
Corporation instalments
Non-resident tax
Automobile benefits
GST/HST instalments

Register

New business
GST/HST account
Authorize my representative
Myself as a representative
Payroll accounts

Download

[Business Tax Reminders mobile app](#)

Stay connected

To receive updates when new information is added to our website, you can:

 Follow the CRA on Twitter - [@CanRevAgency](#)

 Subscribe to a CRA [electronic mailing list](#).

 Add our [RSS feeds](#) to your feed reader.

 You can also visit our [YouTube Channel](#) for tax-related videos.



Do your taxes every year!

- There are benefit and credit payments you could get if you do your taxes every year, even if you have no income in the year. If you have a spouse or common-law partner, they also have to do their taxes every year.
- The Canada Revenue Agency (CRA) uses the information from your income tax and benefit return to calculate your benefit and credit payments, and any related provincial or territorial payments you may be eligible for.

Benefits and credits

Canada child benefit	Up to \$6,400 per child, per year + \$2,730 if your child is eligible for the disability tax credit.
GST/HST credit	Up to \$560 per year + \$147 per child, per year.
Disability tax credit	Up to \$8,113 as a non-refundable tax credit on your return.
Working income tax benefit	Up to \$1,894 as a refundable tax credit on your return, if you have working income. You could also apply to get up to half of the tax credit amount in advance payments.

...and any related provincial or territorial payments you may be eligible for.



Canada Revenue
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Get your payments faster!

- **Sign up for direct deposit**
With direct deposit, you get your tax refund and benefit payments deposited directly into your bank account. For more information or to sign up, go to canada.ca/cra-direct-deposit.
- **Keep your personal information up to date**
Changes to your personal information such as your marital status, the number of children in your care, and your address directly affect your benefit payments. To avoid delays and incorrect payments, update your personal information in My Account or call the CRA.
- **Register for My Account**
With My Account, you can quickly and easily manage your tax and benefit affairs online, such as tracking your refund, checking your benefit and credit payments and dates, and so much more!

Once registered to My Account, you can use MyCRA and MyBenefits CRA web apps from your mobile device. For more information or to register, go to canada.ca/my-cra-account.

Need help?

- **Community Volunteer Income Tax Program**
This is a free program where volunteers do your taxes for you, if you have a modest income and a simple tax situation. To find a volunteer near you, go to canada.ca/taxes-help.

Need more information?



Online

- Child and family benefits: canada.ca/child-family-benefits
- Disability tax credit: canada.ca/disability-tax-credit
- CRA forms and publications: canada.ca/cra-forms



By phone

- To ask about benefits: **1-800-387-1193**
- For general questions and to get forms: **1-800-959-8281**



Workers' Safety and Compensation Board

Yukon

Who needs to register a business

If you hire workers, you're required by law to register with us and pay assessment premiums. This includes:

- businesses with workers and/or contractors and subcontractors
- corporations with directors and/or workers, see [Directors' coverage page](#)
- proprietors or partners who hire workers
- societies with workers

If you start business operations in Yukon, you must notify us within 10 calendar days of starting. Under the *Workers' Safety and Compensation Act*, an employer who fails to meet registration requirements may face administrative fees and interest charges.

Temporary coverage

You are not required to register with us if you are an out-of-the-Yukon employer and you bring your workers to the Yukon to temporarily operate here. "Temporary" means up to 10 cumulative calendar days in a calendar year.

Purpose of registration

By registering

- employers and workers are protected against lawsuits relating to a work-related injury, and
- workers who are injured at work are eligible to apply for compensation benefits.

How and when to register

Register for coverage by completing our [registration form](#) within 10 calendar days of starting or re-starting your business operations.

If you are a new employer, we may ask you to provide a security deposit when you register, in accordance to [Policy 5.2 Security Deposits](#).

Information you need for registration

It's important that you provide complete and accurate information on your registration form—it's your legal responsibility. You need to provide the following information:

- Complete legal name of your business, or if you are registering under a partnership or proprietorship, the legal names of the partners, and your business trade name, if you are using one;
- Physical address, mailing address and contact information;
- Federal business number;
- The start date of operations (and workers) in Yukon;
- An estimate of your payroll for workers and directors who report employment income on a Canada Revenue Agency T4 income tax slip; and
- A list of contractors you plan on hiring for work in Yukon, work completed and the total contract amounts.

Calculation of assessment premiums

We calculate your assessment premiums based on your payroll in the industry you are operating in. There's a minimum assessment premium. For more information about assessment premiums, see [Rates and classifications](#).

After you have submitted your registration form, we assign you to an industry classification and send you an invoice for your assessment premiums. Your premium is based on your industry classification rate and your reported payroll.

When you hire a contractor

If you hire a contractor, they may be required to be registered with us and have coverage, depending on whether not they have workers.

Contractor with workers

A contractor or subcontractor who hires workers **is required** to register as an employer with us and pay assessment premiums for workers' coverage.

You (as the employer, or “principal”), the contractor and subcontractor are jointly responsible for any assessment premiums owed to us. A contractor that fails to register with us is liable for any assessment premiums and interest we charge for not meeting registration requirements.

Contractor without workers

A contractor or subcontractor who does not have workers, if eligible, may apply for [Optional Coverage](#).

If a contractor or subcontractor, without optional coverage, does work for another registered employer, that employer (or principal) may be held responsible for the premiums associated with ensuring the contractor has coverage while working for them.

When you close your business, cease operations or change ownership

If you close your business or cease operations in Yukon, you must notify us within 10 calendar days of stopping. If you recommence operations, you must re-register.

If you sell or amalgamate your business, you must let us know right away.

PRINTED: 2/16/2023

To ensure we can process the application quickly, please complete this form as thoroughly as possible.

Part A - General information

Canada Revenue Agency BIN #

Legal name of employer

Do you carry on business in your legal name?

- Yes
 No

Your business address:

Provide the following details about your business address.

Business address street number

Business address street name

Business address box number

Business address city or town

Business address territory or province

Business address Postal code

Business phone numbers

Please provide us with up to 3 phone or fax numbers for your business.

Business phone 1 number

Business phone 1 type

Business phone 2 number

Business phone 2 type

Business phone 3 number

Business phone 3 type

Email Address

Contact person for payroll

Payroll contact phone

Contact person for claims inquiries

Claims contact phone

Previous business owner

Description of operations

Location of operations in Yukon

If you are working under contract, please provide the name of the contractor

Have you had an account with this board before?

Part B - Assessable payroll

When did you first start employing workers in the Yukon?

How many workers including casuals and directors do you have on average?

What is your estimated assessable payroll to December 31st?

To get your estimate:

- You must include earning of directors of incorporated companies.
- Cannot exceed \$94,320 per worker.
- Must be for the entire calendar year.
- Do not include wages for sole proprietor or partners of non-incorporated companies. Coverage for these is optional.

Part C - Limited companies

Is the company registered in the Yukon?

How many directors does the company have?

Please provide a list of names of directors and estimated wages as per part B of this form (above) for each. You can list up to 10 directors using this form.

Part D - Optional coverage

This does not apply to limited companies or Directors of Limited Companies.

If you are self-employed, i.e. as a proprietor or partner, you may apply for compensation coverage for yourself (and/or your partners if you are authorized to do so). Wage loss benefits will be based on the coverage you have purchased to a maximum of 75% of actual proven earnings.

If you are a non-profit society incorporated under the Societies Act, and the Directors perform volunteer work for the society, the Directors may be eligible for coverage. Contact the Board for more information.

Purchase optional coverage?

Please contact us at (867) 667-5095 or 1-800-661-0443 to complete your purchase of optional coverage after you've submitted this form.

Part F - Submission verification

Your name

Your email address

Your phone number

Please note that your coverage does not begin until your application has been approved by WSCB and you have been contacted by someone at WSCB regarding your coverage. For more information please contact (867) 667-5645 or 1-800-661-0443.



Business Benefits Finder

This is a useful tool that can help you find benefits and services that you may be eligible to receive, whether you're starting out or scaling up your business.

To get started, please click on the following link:

https://innovation.ised-isde.canada.ca/s/?language=en_CA

[Disclaimer](#) [Français](#)



MENU ▾

[Canada.ca](#) > [Business and Industry](#)

[Budget 2023](#) proposed changes to some Government of Canada programs and services.
Rest assured, when changes take effect, we will update our information. ×

Business Benefits Finder

Find the right programs and services,
whether you're starting out or scaling up.

[Sign in](#)

We just need a few details to find your best matches.
Tell us your story.

I'm looking for _____ ▾ for my business.

Next, select the information that best suits your business needs, such as funding options, loans and capital investments, tax credits, wage subsidies and internships, expert advice, partnerships and collaborations, researchers and facilities, and all other forms of support that may be available to you.

The tool will ask a few more questions to better understand your needs and will use your answers to generate tailored results. The more questions you answer, the more customized and accurate your results will be.



Workers' Safety and Compensation

LET US CONNECT YOU



Workers' Safety and Compensation Employer Advisor Services

We work to express the views of Yukon Employers on WSCB consultation bodies to ensure the employers' perspectives are heard.

We work for you

- ✓ Understand the return to work process.
- ✓ We help ensure you pay the right premiums and get your rebates!
- ✓ We help you create connections!

Contact Us

(867) 667-2000

Email: advisor@yukonchamber.com

It's FREE and confidential.



10 conseils de protection de la vie privée pour les entreprises

Limitez la collecte et la conservation de renseignements personnels.

1

Sachez quels renseignements personnels vous recueillez, où vous les conservez, et comment vous vous en servez.

2

ÉPICERIE

Formez votre personnel en matière de protection des renseignements personnels.

3

5

Pensez-y bien avant de recueillir des renseignements personnels sensibles, comme le numéro de permis de conduire.

4

Limitez et contrôlez l'accès aux renseignements personnels.

6

Informez vos clients si vous employez la surveillance vidéo.

7

Ayez une politique sur la protection de la vie privée et soyez francs quant aux renseignements personnels que vous recueillez et utilisez.

8

Protégez les renseignements personnels en recourant à des mesures de protection comme le cryptage ou l'emploi de mots de passe.

9

Assurez-vous que vos clients savent à qui s'adresser concernant la protection de la vie privée.

10

10 Privacy Tips For Business

Limit collection, retention of personal information.

1

Know what personal information you collect, where you store it and what you do with it.

2

STORE

Ensure staff receive privacy training.

3

5

Think twice before collecting sensitive personal information, such as driver's licenses.

4

Limit and monitor access to personal information.

6

Inform customers of video surveillance.

7

Have a privacy policy; be upfront about collection, use of personal information.

8

Protect personal information through safeguards such as encryption and password protection.

9

Make sure your customers know who to speak to about privacy questions.

10

La protection de la vie privée est bonne pour les affaires.

Pour en savoir plus : priv.gc.ca/entreprise
1-800-282-1376



Commissariat
à la protection de
la vie privée du Canada

@priveeprivacy

Privacy is good business.

Learn more: priv.gc.ca/business
1-800-282-1376



Office of the
Privacy Commissioner
of Canada

@privacyprivee

Privacy checklist for your business

Understanding these 10 principles will help you comply with the *Personal Information Protection and Electronic Documents Act*.



Office of the
Privacy Commissioner
of Canada

BE ACCOUNTABLE

Your organization is responsible for the personal information under its control. Appoint someone to be accountable.

IDENTIFY THE PURPOSE

You must identify the purposes for which the personal information is being collected before or at the time of collection.

OBTAIN INFORMED CONSENT

An individual's knowledge and consent are required for the collection, use, or disclosure of personal information, except where inappropriate.

LIMIT COLLECTION

The collection of personal information must be fair and lawful, and limited to that which is needed for the purposes you identified.

LIMIT USE, DISCLOSURE, AND RETENTION

Unless an individual consents or it is required by law, personal information can only be used or disclosed for the purposes for which it was collected. It must only be kept as long as required for those purposes.

BE ACCURATE

Personal information must be as accurate, complete, and up-to-date as possible to properly satisfy the purposes for which it is to be used.

USE APPROPRIATE SAFEGUARDS

Personal information must be protected by appropriate security relative to the sensitivity of the information.

BE OPEN

You must make publicly and readily available detailed information about your personal information management policies and practices.

GIVE INDIVIDUALS ACCESS

Upon request, an individual must be informed of the existence, use, and disclosure of their personal information and be given access to it. An individual shall be able to challenge the accuracy and completeness of the information and have it amended as appropriate.

PROVIDE RECOURSE

An individual shall be able to challenge your organization's compliance with the above principles.



Learn more about how to protect your customers' personal information: priv.gc.ca/business



Liste de vérification de la protection de la vie privée pour votre entreprise

Une bonne compréhension de ces 10 principes vous aidera à vous conformer à la *Loi sur la protection des renseignements personnels* et *les documents électroniques*.



Commissariat
à la protection de
la vie privée du Canada

SOYEZ RESPONSABLE

Votre organisation est responsable des renseignements personnels dont elle a la gestion. Nommez une personne qui s'assurera de la conformité.

SOYEZ RIGoureux

Les renseignements personnels doivent être aussi exacts, complets et à jour que possible afin de satisfaire aux fins auxquelles ils sont destinés.

PRÉCISEZ LE BUT DE LA COLLECTE

Vous devez déterminer les fins auxquelles les renseignements personnels sont recueillis, avant ou pendant la collecte.

PRENEZ DES MESURES DE SÉCURITÉ ADÉQUATES

Les renseignements personnels doivent être protégés au moyen de mesures de sécurité correspondant à leur degré de sensibilité.

OBTENEZ UN CONSENTEMENT ÉCLAIRÉ

Toute personne doit être informée de la collecte, l'utilisation ou la communication de renseignements personnels qui la concernent et y consentir, à moins qu'il ne soit pas approprié de le faire.

FAITES PREUVE DE TRANSPARENCE

Une organisation doit faire en sorte que des renseignements précis sur ses politiques et ses pratiques concernant la gestion des renseignements personnels soient facilement accessibles au public.

LIMITEZ LA COLLECTE

L'organisation ne peut recueillir que les renseignements personnels nécessaires aux fins déterminées et doit procéder de façon honnête et licite.

PERMETTEZ AUX INDIVIDUS D'AVOIR ACCÈS

Une organisation doit informer toute personne qui en fait la demande de l'existence, de l'usage de renseignements personnels la concernant et de leur communication à des tiers, et lui permettre de les consulter. Elle pourra aussi contester l'exactitude et l'intégralité des renseignements et y faire apporter les corrections appropriées.

LIMITEZ L'UTILISATION, LA COMMUNICATION ET LA CONSERVATION

À moins que la personne concernée n'y consente ou que la loi ne l'exige, les renseignements personnels ne doivent être utilisés ou communiqués qu'aux fins auxquelles ils ont été recueillis. On ne doit les conserver qu'au plus longtemps que nécessaire pour répondre à ces fins.

METTEZ EN PLACE DES MÉCANISMES POUR LE DÉPÔT DE PLAINTES

Toute personne doit être en mesure de se plaindre du non-respect par une organisation des principes énoncés ci-dessus.



Renseignez-vous sur les façons de protéger les renseignements personnels de vos clients : priv.gc.ca/entreprise





101-302 Steele Street,
Whitehorse, Yukon Territory
Y1A 2C5

info@whitehorsechamber.ca
(867) 667-7545