

## Fees and Terms of Payment

*Act respecting the legal publicity of enterprises*

Fees are not taxable.

### 1 Declaration of registration

Natural person		Association or other group of persons		Partnership		For-profit legal person or trust <sup>1</sup>		Non-profit legal person <sup>2</sup>		Cooperative	
Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)
41.00	61.50	41.00	61.50	63.00	94.50	397.00	595.50	41.00 <sup>3</sup>	61.50	41.00	61.50

### 2 Initial declaration

#### 2.1 Filed during the prescribed period (within 60 days after the date of registration)<sup>4</sup>

Natural person		Association or other group of persons		Partnership		For-profit legal person or trust <sup>1</sup>		Non-profit legal person <sup>2</sup>		Cooperative	
Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)
						Free	53.00	Free	20.50	Free	24.00

#### 2.2 Filed after the prescribed period (after the 60-day deadline)

Filing Deadline	Natural person		Association or other group of persons		Partnership		For-profit legal person or trust <sup>1</sup>		Non-profit legal person <sup>2</sup>		Cooperative	
	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)
After December 30, 2025							106.00	159.00	41.00	61.50	48.00	72.00
Between December 31, 2024, and December 30, 2025							104.00	157.00	40.00	60.50	47.00	71.00
Between December 31, 2023, and December 30, 2024							101.00	154.00	39.00	59.50	46.00	70.00
Between December 31, 2022, and December 30, 2023							98.00	151.00	38.00	58.50	45.00	69.00
Between December 31, 2021, and December 30, 2022							95.00	148.00	37.00	57.50	44.00	68.00
Between December 31, 2020, and December 30, 2021							93.00	146.00	36.00	56.50	43.00	67.00
Between December 31, 2019, and December 30, 2020							92.00	145.00	36.00	56.50	42.00	66.00
Between December 31, 2018, and December 30, 2019							90.00	143.00	35.00	55.50	41.00	65.00
Between December 31, 2017, and December 30, 2018							88.00	141.00	34.00	54.50	40.00	64.00
Between December 31, 2016, and December 30, 2017							87.00	140.00	34.00	54.50	40.00	64.00
Between December 31, 2015, and December 30, 2016							86.00	139.00	34.00	54.50	40.00	64.00
Between December 31, 2014, and December 30, 2015							85.00	138.00	34.00	54.50	40.00	64.00

**2.2 Filed after the prescribed period (after the 60-day deadline)** (continued)

Filing Deadline	Natural person		Association or other group of persons		Partnership		For-profit legal person or trust <sup>1</sup>		Non-profit legal person <sup>2</sup>		Cooperative	
	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)
Between December 31, 2013, and December 30, 2014							84.00	137.00	34.00	54.50	40.00	64.00
Between December 31, 2012, and December 30, 2013							83.00	136.00	34.00	54.50	40.00	64.00
Between December 31, 2011, and December 30, 2012							81.00	134.00	33.00	53.50	39.00	63.00
Between February 13, 2011, and December 30, 2011							79.00	132.00	32.00	52.50	38.00	62.00
Before February 13, 2011							73.00	126.00	32.00	52.50	38.00	62.00

**2.3 Annual registration fee<sup>5</sup>**

Date	Natural person		Association or other group of persons		Partnership		For-profit legal person or trust <sup>1</sup>		Non-profit legal person <sup>2</sup>		Cooperative	
	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)
As of 2026	41.00		41.00		63.00		106.00		41.00		48.00	
For 2025	40.00		40.00		62.00		104.00		40.00		47.00	
For 2024	39.00		39.00		60.00		101.00		39.00		46.00	
For 2023	38.00		38.00		58.00		98.00		38.00		45.00	
For 2022	37.00		37.00		56.00		95.00		37.00		44.00	
For 2021	36.00		36.00		55.00		93.00		36.00		43.00	
For 2020	36.00		36.00		54.00		92.00		36.00		42.00	
For 2019	35.00		35.00		53.00		90.00		35.00		41.00	
For 2018	34.00		34.00		52.00		88.00		34.00		40.00	
For 2017	34.00		34.00		52.00		87.00		34.00		40.00	
For 2016	34.00		34.00		52.00		86.00		34.00		40.00	
For 2015	34.00		34.00		51.00		85.00		34.00		40.00	
For 2014	34.00		34.00		50.00		84.00		34.00		40.00	
For 2013	34.00		34.00		50.00		83.00		34.00		40.00	
For 2012	33.00		33.00		49.00		81.00		33.00		40.00	
From 2006 to 2011	32.00		32.00		48.00		79.00		32.00		38.00	
After the payment deadline	5% penalty on the unpaid balance as well as an additional 1% penalty for each full month the payment is late (maximum 12 months). This penalty is added to the unpaid balance. <sup>6</sup>											

### 3 Annual updating declaration

#### 3.1 Filed during the prescribed period<sup>7</sup>

Natural person		Association or other group of persons		Partnership		For-profit legal person or trust <sup>1</sup>		Non-profit legal person <sup>2</sup>		Cooperative	
Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)
Free	20.50	Free	20.50	Free	31.50	Free	53.00	Free	20.50	Free	24.00

#### 3.2 Filed after the prescribed period

Filing Deadline	Natural person		Association or other group of persons		Partnership		For-profit legal person or trust <sup>1</sup>		Non-profit legal person <sup>2</sup>		Cooperative	
	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)
After December 30, 2025	20.50	41.00	20.50	41.00	31.50	63.00	53.00	106.00	20.50	41.00	24.00	48.00
Between December 31, 2024, and December 30, 2025	20.00	40.50	20.00	40.50	31.00	62.50	52.00	105.00	20.00	40.50	23.50	47.50
Between December 31, 2023, and December 30, 2024	19.50	40.00	19.50	40.00	30.00	61.50	50.50	103.50	19.50	40.00	23.00	47.00
Between December 31, 2022, and December 30, 2023	19.00	39.50	19.00	39.50	29.00	60.50	49.00	102.00	19.00	39.50	22.50	46.50
Between December 31, 2021, and December 30, 2022	18.50	39.00	18.50	39.00	28.00	59.50	47.50	100.50	18.50	39.00	22.00	46.00
Between December 31, 2020, and December 30, 2021	18.00	38.50	18.00	38.50	27.50	59.00	46.50	99.50	18.00	38.50	21.50	45.50
Between December 31, 2019, and December 30, 2020	18.00	38.50	18.00	38.50	27.00	58.50	46.00	99.00	18.00	38.50	21.00	45.00
Between December 31, 2018, and December 30, 2019	17.50	38.00	17.50	38.00	26.50	58.00	45.00	98.00	17.50	38.00	20.50	44.50
Between December 31, 2017, and December 30, 2018	17.00	37.50	17.00	37.50	26.00	57.50	44.00	97.00	17.00	37.50	20.00	44.00
Between December 31, 2016, and December 30, 2017	17.00	37.50	17.00	37.50	26.00	57.50	43.50	96.50	17.00	37.50	20.00	44.00
Between December 31, 2015, and December 30, 2016	17.00	37.50	17.00	37.50	26.00	57.50	43.00	96.00	17.00	37.50	20.00	44.00
Between December 31, 2014, and December 30, 2015	17.00	37.50	17.00	37.50	25.50	57.00	42.50	95.50	17.00	37.50	20.00	44.00
Between December 31, 2013, and December 30, 2014	17.00	37.50	17.00	37.50	25.00	56.50	42.00	95.00	17.00	37.50	20.00	44.00
Between December 31, 2012, and December 30, 2013	17.00	37.50	17.00	37.50	25.00	56.50	41.50	94.50	17.00	37.50	20.00	44.00
Between December 31, 2011, and December 30, 2012	16.50	37.00	16.50	37.00	24.50	56.00	40.50	93.50	16.50	37.00	19.50	43.50
Between February 13, 2011, and December 30, 2011	16.00	36.50	16.00	36.50	24.00	55.50	39.50	92.50	16.00	36.50	19.00	43.00
Between December 31, 2005, and February 12, 2011	16.00	24.00	16.00	24.00	24.00	36.00	39.50	59.25	16.00	24.00	19.00	28.50
Before December 31, 2005	48.00	72.00	48.00	72.00	72.00	108.00	118.50	177.75	48.00	72.00	57.00	85.50

## 4 Other types of declarations

Declaration	Natural person		Association or other group of persons		Partnership		For-profit legal person or trust <sup>1</sup>		Non-profit legal person <sup>2</sup>		Cooperative	
	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)
Current updating declaration (amending declaration)	Free	20.50	Free	20.50	Free	31.50	Free	53.00	Free	20.50	Free	24.00
Corrective updating declaration	Free	20.50	Free	20.50	Free	31.50	Free	53.00	Free	20.50	Free	24.00
Declaration of cancellation	Free	20.50	Free	20.50	Free	31.50	Free	53.00	Free	20.50	Free	24.00
Declaration of dissolution or liquidation			Free	20.50	Free	31.50	Free	53.00	Free	20.50	Free	24.00
Annual report							84.00	126.00	40.00	60.00		
Resumption of existence							134.00	201.00	134.00	201.00		

## 5 Other rates

Type of Request	All registrants	
	Regular (\$)	Priority (\$)
Revocation of cancellation or revocation by a third party	134.00	201.00
Attestation	27.00	40.50
Certification of document	39.00	58.50
Administrative recourse request respecting a name change	660.00	
Administrative recourse request respecting the cancellation of an entry or deposit of a declaration or notice	134.00	
Administrative recourse request respecting the correction or removal of inaccurate information in the register	134.00	
Copy or extract of document (per document)	5.00	7.50
Deposit of any other document	50.00	75.00
Compilation of information contained in statements of information	Base rates (digital or hard copy)	134.00
	Each additional file if over 500 files (hard copy only)	0.20
	Results produced or communicated in hard copy	32.00

### Request for priority service

If you use an **online service** to file an application, the service will indicate how to request priority service.

If you file an application **on paper**, you must complete and enclose the “**Personne à contacter et traitement prioritaire**” page if it is included with the application form. If the page is not included, enclose a note requesting priority service and also write “**Traitement prioritaire**” on the envelope. Be sure to enclose payment of the priority service fee for the business’s legal form.

### Payment options

You have several payment options depending on how you submit your application. You can pay by:

- credit card if you use **our online services**, unless you choose to print the remittance slip. If so, you can choose one of the payment options below;
- cheque or money order made payable to the Registraire des entreprises if you **mail us** the application (see note 6 on page 6);
- cash, cheque, debit card or credit card if you go **in person** to one of the two Services Québec offices (either Québec City or Montréal) that offers services related to the Registraire des entreprises.

# Fees and Terms of Payment

## Business Corporations Act, Companies Act and other acts

RE-101-T (2026-01)

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Fees are not taxable.

Type of Request	For-profit legal person		Non-profit legal person <sup>8</sup>		
	Regular (\$)	Priority (\$)	Regular (\$)	Priority (\$)	
Name reservation (including name search report)	27.00	40.50	27.00	40.50	
Certificate of constitution or revival	397.00	595.50			
Certificate of amalgamation or conversion	397.00	595.50			
Certificate of continuance	263.00	394.50			
Application for authorization to continue under the laws of a jurisdiction other than Québec	263.00	394.50			
Certificate of amendment	206.00	309.00			
Application to correct articles (including the certificate, where applicable)	206.00	309.00			
Certificate of consolidation	206.00	309.00			
Certificate of arrangement	206.00	309.00			
Certificate of cancellation of articles	206.00	309.00			
Notice of liquidation	Free	53.00	Free	20.50	
Notice of discontinuation of the liquidation	Free	53.00	Free	20.50	
Notice of closure of liquidation	Free	53.00	Free	20.50	
Certificate of dissolution	Free	53.00	Free	20.50	
Constitution by letters patent	660.00	990.00	199.00	298.50	
Letters patent (Part II)	660.00	990.00			
Letters patent of amalgamation	660.00	990.00	263.00	394.50	
Supplementary letters patent	199.00	298.50	67.00	100.50	
Letters patent of continuance	660.00	990.00	199.00	298.50	
Approval of a by-law concerning the change	Directors	Free	53.00	Free	20.50
	Name or head office	199.00	298.50	67.00	100.50
Confirmation of a by-law changing share capital	199.00	298.50			
Approval of a by-law concerning the value of immovable property	199.00	298.50	134.00	201.00	
Declaration of intent to liquidate or dissolve	Free	53.00	Free	20.50	
Application for dissolution (including the certificate of dissolution)	Free	53.00	Free	20.50 <sup>9</sup>	

### Insurance companies

Type of Request	Regular (\$)	Priority (\$)
Certificate of constitution	660.00	990.00
Certificate of amalgamation or conversion	660.00	990.00
Certificate of continuance	660.00	990.00
Supplementary letters patent	660.00	990.00

### Professional syndicates

Type of Request	Regular (\$)	Priority (\$)
Application for constitution as a professional syndicate	<b>Free</b>	20.50
Application for constitution as a union, federation or confederation	<b>Free</b>	20.50
Application for name change	<b>Free</b>	20.50
Application for dissolution (including the order of dissolution)	<b>Free</b>	20.50

### Fish and game clubs

Type of Request	Regular (\$)	Priority (\$)
Constitution of a fish and game club by order	199.00	298.50

### To contact us

#### By telephone

Service hours

Monday through Friday: 8:30 a.m. to 4:30 p.m.

Québec City area

Elsewhere in Canada and the U.S.

Elsewhere internationally

418 644-0075

1 800 644-0075 (toll-free)

1 418 644-0075 (charges apply)

Telecommunications display device (TDD) for persons with hearing or speech impairments: 1 800 361-9596

#### In person

##### Québec City

Service hours

Monday through Friday

Address

1020, route de l'Église, 4<sup>e</sup> étage, Québec (Québec)

##### Montréal

Service hours

Monday through Friday

Address

2050, rue De Bleury, RC 10 (station Place-des-Arts)  
Montréal (Québec)

#### By mail

##### Registration and amendments to the enterprise register

Registraire des entreprises

Services Québec

Immatriculation et modification au registre

C. P. 1364, succursale Terminus

Québec (Québec) G1K 9B3

##### Incorporation of legal persons

Registraire des entreprises

Services Québec

Constitution des personnes morales

C. P. 1153, succursale Terminus

Québec (Québec) G1K 7C3

## Notes

1. The fees and terms of payment applicable to trusts apply only to trusts operating a commercial enterprise. The fees and terms of payment are effective as of July 1, 2014. The fee for filing the initial declaration does not apply to trusts because they are not required to file such a declaration.
2. The fees for syndicates of co-owners are the same as the fees for non-profit legal persons. However, the fee for filing an initial declaration does not apply to syndicates of co-owners because they are not required to file such a declaration.
3. This fee does not apply to non-profit organizations constituted in Québec. Such organizations must pay the fee shown on page 5 in the column entitled "Non-profit legal person" on the line entitled "Constitution by letters patent."
4. The initial declaration must be filed within 60 days following the date of registration.
5. The annual registration fee is not charged in the year after the year of registration, except for registration after cancellation. Certain types of enterprises must pay their annual registration fee to Revenu Québec when they file their income tax return. The fee must be paid no later than the deadline for paying the income tax payable for the taxation year concerned.
6. Example: Unpaid balance of \$98.00 for 6 months =  $((\$98.00 \times 5\%) + (\$98.00 \times 6\%)) = \$10.78$ . The amount payable is therefore \$108.78 ( $\$98.00 + \$10.78$ ).
7. The deadline for filing an annual updating declaration depends on the type of enterprise. To find out the filing period, see the *Production de votre déclaration de mise à jour annuelle* document that the Registraire des entreprises sends each year or visit [Québec.ca](http://Quebec.ca).
8. Religious corporations are considered to be non-profit legal persons.
9. The priority service fee for a cooperative is \$24.00.