Canada Minute Book Checklist: CBCA, OBCA, BC BCA

What each Act says the corporation must keep, and where. Statutes checked on 4 Nov 2026. Sample, not legal advice.

Record	CBCA (federal)	OBCA (Ontario)	BC BCA
Articles, by-laws, amendments, unanimous shareholder agmt	s. 20(1)(a)	s. 140(1)(a)	s. 42(1)(a), (2)(a)
Shareholder minutes and resolutions	s. 20(1)(b)	s. 140(1)(b)	s. 42(1)(i)-(k)
Director minutes and resolutions	s. 20(2)	s. 140(2)(b)	s. 42(1)(l)-(n)
Directors	Copies of s. 106 / 113 notices, s. 20(1)(c)	Register of directors, s. 140(1)(c)	Register of directors + consents + resignations, s. 42(1)(e)-(g)
Securities register	s. 20(1)(d) (per s. 50)	s. 140(1)(d), s. 141 (+ register of transfers)	Central securities register, s. 42(1)(d)
ISC / transparency register	s. 21.1	s. 140(1)(f), s. 140.2	Transparency register, s. 119.2
Land in the province	n/a	Register of land interests, s. 140.1	n/a
Accounting records	s. 20(2); keep 6 years, s. 20(2.1)	s. 140(2)(a); 6 years	Financial statements, s. 42(1)(p)
Where kept	Registered office or other place in Canada, s. 20(1); outside Canada only if viewable electronically in Canada, s. 20(5.1)	Registered office or other place in Ontario set by directors, s. 140(1)	Records office in BC, s. 42; electronic access allowed, s. 43(2)

ISC register at a glance

- ☐ Test: 25% of votes or 25% of shares by fair market value, or control in fact (CBCA s. 2.1(3); OBCA s. 1.1(1)). BC: 25% of shares or votes, or power over a majority of directors (s. 119.11).
- ☐ Record new information within 15 days (CBCA s. 21.1(3); OBCA s. 140.2(4)); BC within 30 days (s. 119.31).
- ☐ Review at least once each financial year (CBCA s. 21.1(2); OBCA s. 140.2(3)); BC within 2 months after each anniversary (s. 119.3).
- ☐ Fines: CBCA corporation up to $100,000 (s. 21.1(6)); OBCA corporation up to $5,000, directors who knowingly permit up to $200,000 (s. 258.1).

Tax records (CRA)

- ☐ Keep records six years from the end of the last tax year they relate to; share registry and historical records that affect a sale or wind-up: indefinitely. Keep them in Canada unless the CRA gives written permission.

Sources: laws-lois.justice.gc.ca/eng/acts/C-44 (pages 2-3); ontario.ca/laws/statute/90b16; bclaws.gov.bc.ca BCA Parts 2 and 4.1; canada.ca CRA "Where to keep your records, for how long". Full kit and article: unboxth.xyz/founder-playbooks/corporate-minute-book-template-canada/