

# Asia/Pacific Airport Coordinators Association (APACA)

Agenda Item 5  
New Association

16th APACA meeting  
19 June, 2018  
Vancouver, Canada

**WWACG INCORPORATION  
UNDER CANADIAN FEDERAL  
NON FOR PROFIT  
CORPORATIONS LAW:**



**WWACG/29 Vancouver  
June 18th, 2018**

**Eric HERBANE  
WWACG Chairman**

# Mc Millan Law firm general advise



- Exchange of Emails and face-to-face meeting with the Lawyer to discuss content of the WWACG By-Laws
- By-Laws should be as general as possible to avoid future legal costs when updating them
- Recommend to stick as closely as possible to the standard corporation By-Laws in Canada
- Specific ways of doing business internally should be dealt with in the Internal Rules

# Membership



- Individual Member: Any coordinator or schedule facilitator legally appointed as such for ALL the coordinated and SF airport in its country can be a member
- Joint Member: Group of coordinator or SF established in the same country but separately legally appointed as coordinator or facilitator of one airport in that country → Joint Members appoint a representative who votes
- Partners: Coordinators or Schedules facilitators who are neither Members nor part of a Joint Member and who are invited to become Partners

# Registered Office



- **McMillan Law Firm in Montreal, Canada**

# Board of Directors



- Among the Board Members need to elect President, Treasurer and Secretary
- Liability of Directors and Officers is limited especially if no permanent staff è note from Lawyers – Insurance still possible

- As non for profit corporation, WWACG's operation shall be exempted from Canadian income tax (meets Canadian Income Tax Act requirements)
- Need to file income tax return in Canada within 6 months after the end of fiscal year.
- è need to change our fiscal year to 01APR-31MAR in order to approve accounts in June and have time to file income tax return.

## Taxes applicable to Membership fees and donations



- The tax treatment applicable to membership fee and donations will depend on :
- (i) who will be the members/partners of the corporation / who will be paying the membership fee / donation;
- (ii) what is the benefit that the member/partner receives.
- (iii) whether the members/partners and payee are Canadian residents.



- no requirement to have a bank account in Canada.
- However, if the Non For Profit Corporation needs to pay expenses in Quebec, having a bank account would facilitate the day to day operations.

## Fees and costs associated



- To the incorporation process: (One shot)
  - Work already done by Lawyers : CAD 5,088
  - Roughly CAD 2,000 more for the rest if we write our own Internal Rules

## Fees and costs associated



- Fees and costs (2018) associated with annual filings:
  - Annual resolutions of Board & GA: CAD 300
  - Federal annual return : CAD 100
  - Annual updating declaration: CAD 150
  - Registered office at Lawyers: CAD 200
  - Changes of Directors: based on time spent
  - Accounting and tax forms: +/- CAD 4,000

# Way Forward (targets)



- Initialisation of incorporation process in September by WWACG Board members in MTL
- Internal rules to be finalized by Board
- When WWACG incorporated membership is open
- General Assembly of Members and Partners in SC143 (MAD)