

Fee Changes Effective August 1, 2010

	Old Fee	New Fee
Annual Return (Corporations with Share Capital)	\$40	\$50
Annual Return (Corporations Without Share Capital)	\$20	\$25
Amended Annual Return	\$20	\$25

For Annual Returns filed on or before July 31, 2010, the old fee will apply. For Annual Returns filed on or after August 1, 2010, the new fee will apply. The date that determines the fee is the **date that the Annual Return is filed**, irrespective of when it was due, when you may have received it, or which fee was pre-printed on the return.

The fees to file Annual Returns (with or without share capital) were last revised in 2001. The fee to file amended Annual Returns was last revised in 2004.