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## **One Number to Rule Them All: The New Common Business Number Act**



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On April 30, 2015, Bill 12: the Common Business Number Act (the "Act") came into force in Alberta. The Act created the authority for Alberta to adopt the Canada Revenue Agency's ("CRA") Business Number system ("BN"). The BN is a numbering system that simplifies and streamlines the way businesses deal with the federal government. It is based on the idea of one business, one number.

Currently, government programs have different ways of identifying business clients. Practically speaking, this results in businesses having to use multiple identifiers when dealing with the government. For example, businesses are issued distinct identifiers when they register their business, another when they open a workers' compensation account, and yet another when they obtain a liquor license.

The Common Business Number referred to in the proposed Act is a unique number already issued by the CRA to every Canadian business for federal income tax purposes. By adopting the Common Business Number, businesses will be able to conveniently identify themselves to participating provincial programs using a single business identifier.

This Act is a component of Alberta's Small Business Strategy, which is attempting to give small business "a stronger voice in government, easier access to information, regulatory guidance, and entrepreneurship support." It is the government's intention to simplify provincial and federal corporate registration requirements, and expand opportunities to integrate online services and share information with other jurisdictions.

The Act allows Alberta to enter into a formal agreement with the Canada Revenue Agency to obtain basic information about a business's identity: such as its name, date of incorporation, and contact information.

Some concerns have been raised regarding the scope of the Alberta business information that may be required to be collected and stored under the new regime. Concern has also been raised regarding access to such information, and the oversight and regulation of this

broad scheme of information sharing across government entities.

### **Moving forward and Implementation:**

This change will likely only affect those businesses that require a BN under CRA rules, including those that have the following accounts:

- GST/HST program account;
- Payroll program account;
- Corporate income tax program account;
- Import/Export program account; and
- Other program accounts.

Implementation of the Common Business Number will be staged. The next step is the construction of technical infrastructure required to exchange information with the CRA and other provincial programs. It is unclear if the information of a company that already has a BN with the CRA will be automatically provided to the CRA. Regardless, this represents a significant change in the collection, maintenance and sharing of business information, and all Alberta businesses should be mindful of the change when reporting their business information.

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