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Extra-Provincial Registration in Quebec 2026: REQ Guide

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Published by 2727 Coworking · 2026-07-20 · extra-provincial registration quebec · req quebec · neq registration · quebec enterprise registrar · quebec business registration · montreal virtual office · bill 96 quebec · quebec registered office · foreign corporation quebec · declaration of registration quebec

Original article: <https://2727coworking.com/articles/extra-provincial-registration-quebec>



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Extra-Provincial Registration in Quebec 2026: REQ Guide

Executive Summary

Any corporation or partnership formed outside Quebec that begins doing business in the province must generally file for extra-provincial registration with the **Registraire des entreprises du Québec** (the "REQ"), Quebec's enterprise registrar, within 60 days of starting activities. A sole proprietor generally must register when operating under a name that does not include the proprietor's first and last names; registration is also required for a tobacco retail outlet or tanning salon even if it operates under the proprietor's first and last names (legisquebec.gouv.qc.ca). Quebec's legal publicity legislation defines "carrying on business" broadly: holding a Quebec address, a post office box, an establishment, a telephone line, or performing any act in the province for profit all trigger the duty (legisquebec.gouv.qc.ca). As of January 2026, the REQ charges \$397 (regular service) or \$595.50 (priority service) to file the declaration of registration for a foreign corporation, versus just \$63/\$94.50 for a foreign partnership (quebec.ca) (quebec.ca), and enterprises without a Quebec address must additionally designate a Quebec-resident agent ("fondé de pouvoir") to receive official documents on their behalf (legisquebec.gouv.qc.ca).

Registration produces a ten-digit **Québec enterprise number (NEQ)** that the business then uses across virtually every provincial agency, from Revenu Québec to the [CNESST \(quebec.ca\)](#). Registration is only the first of several obligations: the business must generally register separately for the **GST and Quebec Sales Tax (QST)** once its worldwide taxable supplies exceed \$30,000 ([revenuquebec.ca](#)), ensure it has a federal business number when required. A corporation incorporated in Newfoundland and Labrador, the Northwest Territories, Nunavut, Québec, or Yukon must register for one; corporations incorporated in the other listed provinces receive one automatically. ([canada.ca](#)), and comply with Quebec's Charter of the French Language, which requires a French version of the corporate name and, if it employs 25 or more people in Québec for a six-month period, registration with the Office québécois de la langue française no later than six months after that period ends ([oqlf.gouv.qc.ca](#)) ([osler.com](#)) ([cfib-fcei.ca](#)). Non-compliance carries real financial exposure: Quebec's *Act respecting the legal publicity of enterprises* sets fines from \$2,000 to \$20,000 for failing to register at all, and \$500 to \$10,000 for late or defective filings, doubled on repeat offences ([legisquebec.gouv.qc.ca](#)), while language-law violations under **Bill 96** can reach \$3,000 to \$30,000 per day for a first offence and up to \$90,000 per day for repeat corporate violators ([cfib-fcei.ca](#)).

A 2024 Quebec Court of Appeal decision, *Promark Electronics Inc. v. Bombardier Recreational Products Inc.*, clarified an important limit on what registration means in practice: the address a company **elects in the enterprise register** only serves the purposes of the registration statute itself and does not, on its own, establish which Quebec courthouse has jurisdiction over the company ([canlii.org](#)). An out-of-province filer without a Québec domicile address, business address, or establishment must declare a Québec mandatary, even if it has declared an address for service. Whether a virtual-office or coworking arrangement constitutes a qualifying Québec connection depends on the enterprise's actual facts and agreement. Montreal options span roughly \$40 to \$139 per month for marketplace virtual-address listings ([instantoffices.com](#)), a \$50-per-month registered-agent package from a Montreal law firm ([chalatilegal.ca](#)), and physical coworking memberships such as **2727 Coworking** in Montreal's Griffintown district, where a hot desk starts at \$300 per month and includes a real, staffed street address rather than a mail-only listing ([2727coworking.com](#)) ([2727coworking.com](#)). This report walks through the legal triggers, the REQ filing process, the francization and tax layers, the address options available to an out-of-province filer, and the penalties and case law that shape compliance decisions for any business planning to operate in Quebec in 2026.

Introduction and Background

Quebec is Canada's largest province by area and its second-most populous, and it is also the country's only civil-law jurisdiction, governed for private relationships by the *Civil Code of Québec* rather than the common law used elsewhere in Canada ([osler.com](#)). For a company already incorporated in Ontario, Alberta, British Columbia, or another country, opening a Montreal sales office, hiring a Quebec-based employee, storing inventory in a Quebec warehouse, or even just keeping a local phone number does not create a new legal entity, but it does trigger a separate compliance track known as **extra-provincial (or "extraprovincial") registration**. In Quebec's own terminology this is called an "immatriculation" with the Registraire des entreprises, and the resulting filing is a "déclaration d'immatriculation" rather than a fresh incorporation ([quebec.ca](#)).

This distinction matters because it shapes what a business actually has to do. Registering does not create a new Quebec corporation subject to the *Business Corporations Act* (Quebec); it simply places the existing out-of-province or foreign entity on the public record so that the government, business partners, and consumers know who is operating in the province and how to reach them (quebec.ca). Every province and territory in Canada operates a broadly similar system, but Quebec's version is distinctive in three respects: it is governed by the *Act respecting the legal publicity of enterprises* (the "LPA"), a codified statute with detailed penalty provisions (legisquebec.gouv.qc.ca); it layers Quebec's French-language *Charter of the French Language* on top of ordinary corporate filings, since more than 93% of the province's population speaks French (osler.com); and a corporation incorporated in Québec, Newfoundland and Labrador, the Northwest Territories, Nunavut, or Yukon must register for a federal business number, whereas corporations incorporated in the other listed provinces receive one automatically (canada.ca).

Interest in this process spans several distinct audiences: Canadian federal or other-province corporations opening a Montreal branch; American or other foreign companies entering the Quebec market for the first time; sole proprietors and consultants who relocate or take on Quebec clients; and franchise or e-commerce operators whose "carrying on business" footprint in Quebec is triggered by something as simple as a local phone line or a fulfilment partner. Each of these filers eventually confronts the same three questions this report answers in turn: what legally requires registration, what the REQ filing itself involves, and where an out-of-province filer without a physical Quebec office can source a compliant Quebec address. As of July 2026, government fee schedules, French-language thresholds, and corporate transparency rules have all been updated within the past 18 to 30 months, so this report anchors every figure to its most recent official source, and treats registration as the start of an ongoing filing relationship rather than a single event, a framing that recurs throughout the sections below.

Legal Triggers: What Counts as Carrying On Business in Quebec

Quebec law does not require a specific volume of sales or a minimum number of employees before extra-provincial registration may become mandatory; instead, article 25 of the LPA identifies factual situations that create a statutory presumption that a person, trust, or partnership carries on an activity or operates an enterprise in Quebec. Quebec's own government guidance states plainly that an enterprise carries on activity in the province if it is in one or more of the following situations: it possesses a Quebec address; it or its representative possesses an establishment or post office box in Quebec; it or its representative has a telephone line in Quebec; or it or its representative performs an act in Quebec for the purpose of making a profit (quebec.ca). Article 25 of the LPA itself is the legislative source of this presumption, stating that a person, trust, or partnership that possesses a Quebec address, or that through a general representative possesses an establishment or a post office box in Quebec, holds a telephone line there, or performs a profit-seeking act there, "est présumée exercer une activité ou exploiter une entreprise au Québec" (is presumed to carry on an activity or operate an enterprise in Quebec) (legisquebec.gouv.qc.ca). A Montreal law firm summarizing this

test for prospective clients notes that a corporation is considered to be "carrying on business activities" in Quebec if it meets any one of these four criteria, and if it does, "the business must then register in Quebec" (chalatilegal.ca).

The categories of business form subject to this obligation are broad. Quebec's registration rules apply to **general and limited partnerships** constituted in Quebec, to any **partnership not constituted in Quebec** that carries on an activity in the province, to **legal persons not constituted in Quebec** that maintain a domicile there or carry on an activity there, and even to certain **trusts** operating a commercial enterprise in Quebec that are not administered by a registered trustee (quebec.ca). Sole proprietors who operate under a name other than their own legal name must also register, regardless of whether they are Quebec residents, and even a natural person operating under their own name may register voluntarily to make their enterprise's existence a matter of public record. Two categories of applicant carry a materially different process from an ordinary Quebec startup: entities that were never constituted under Quebec law and businesses that have no physical presence in the province at all. Real-world examples of "carrying on business" reaching further than expected include ride-hailing and delivery platforms; Revenu Québec treats drivers "related to a transportation system operator under agreement (such as Uber or Lyft)" as required to register for the GST and QST "regardless of the total of your annual taxable sales" and before their very first trip, illustrating how digital, non-storefront activity can trip the same registration wire as a traditional storefront (revenuquebec.ca).

One narrow but commercially significant exemption exists for Ontario-based corporations: legal persons domiciled in Ontario and governed by Ontario's *Business Corporations Act* or *Not-for-Profit Corporations Act* are exempt from paying Quebec's registration fees, though they must still file the declaration itself (quebec.ca). Construction contractors covered by a specific Quebec-Ontario reciprocal agreement receive a further concession: if they have no Quebec address, they are exempt from the ordinary obligation to declare an attorney for service, though they must still use a paper form. No comparable blanket exemption exists for corporations from other provinces or from outside Canada, which means a British Columbia or Alberta company faces the full fee schedule that an otherwise identical Ontario company would partly avoid.

The REQ Registration Process for Extra-Provincial Enterprises

Establishing a Quebec Address or a Fondé de Pouvoir

The REQ's registration rules impose a foundational address requirement before any declaration can be filed. Quebec's own guidance states unambiguously that "any enterprise that has no domicile address, business address or establishment in Québec must declare a mandatary in the enterprise register to act on its behalf in Québec," adding that this requirement applies "even if the enterprise has declared an address for service" (quebec.ca). The underlying legislative text, article 26 of the LPA, is even more direct: "L'assujetti qui n'a ni domicile ni établissement au Québec doit désigner un fondé de pouvoir qui y réside" (an entity that has neither a domicile nor an establishment in Quebec must designate an attorney-in-fact who resides there), subject to a narrow exemption (legisquebec.gouv.qc.ca). Osler, a national law firm, frames the same rule from a corporate-transactions perspective: "an attorney for service is required when the corporation applying for registration

does not have a head office address or an establishment in the province" ([osler.com](https://www.osler.com)). In practical terms, an out-of-province filer must either have a genuine Quebec domicile, business address, or establishment, or retain a Quebec-resident individual or firm willing to act as *fondé de pouvoir*. A mail or service address alone does not eliminate the mandatory requirement. Section 33 of the LPA requires the declaration to state, where applicable, "le domicile que l'assujéti élit avec mention du nom de la personne qu'il mandate pour recevoir les documents, aux fins de l'application de la présente loi" (the domicile the entity elects, naming the person mandated to receive documents for the purposes of this Act) (legisquebec.gouv.qc.ca).

Filing the Déclaration d'Immatriculation

Once an address or mandatory is secured, the filer submits a "déclaration d'immatriculation" through the REQ's online portal or, in limited cases, on paper. Chalati Lawyer, a Montreal firm that files these declarations for clients, lists the information the registry requires: the official business name, the jurisdiction and constituting law of incorporation, any French name used in Québec as an "other name used in Québec" if the constituting documents do not contain a French version, the head office address in the home jurisdiction, the Quebec address, the names and home addresses of directors and shareholders, the names of the president, vice-president, secretary and treasurer, a description of activities, and the number of employees in Quebec (chalatilegal.ca). Quebec's own guidance adds a condition for foreign entities: the information in the declaration, including the enterprise's name, domicile address, and date of constitution, must match what is already published in the entity's home-jurisdiction register, and the entity must not have been dissolved; the Registraire "reserves the right to register or to refuse an enterprise's registration if any of these conditions are not met" (quebec.ca).

Timing is strict and statutory. Article 32 of the LPA states that "la déclaration d'immatriculation doit être produite au registraire au plus tard 60 jours après la date à laquelle l'obligation d'immatriculation s'impose" (the declaration must be filed with the registrar no later than 60 days after the date on which the obligation to register arises) (legisquebec.gouv.qc.ca), a deadline Quebec's English-language guidance repeats separately for legal persons and for partnerships, and which Chalati Lawyer confirms from a client-facing perspective, noting "these steps must be completed within 60 days of beginning operations" (chalatilegal.ca). Payment must accompany the filing; the registrar's guidance for foreign legal persons notes that "your application will be processed only after payment has been received, and that payment must be received by the Registraire des entreprises within 10 working days of transmitting the application" (quebec.ca). Once the application clears, the entity receives its NEQ and is officially registered (quebec.ca).

Why Federal and Other-Province Corporations Still Need This Step

A federal corporation, or one incorporated in Ontario, British Columbia, or elsewhere, does not become a Quebec entity by registering; it remains governed by its home jurisdiction's corporate statute while gaining the right to lawfully carry on business in Quebec. Osler explains that "use of a branch operation in Québec requires registration with Québec's Registraire des entreprises (Enterprise Registrar) and, if it operates in other Canadian provinces or territories, an application in each of those jurisdictions for extra-provincial registration is required" ([osler.com](https://www.osler.com)). Branch operations also carry a distinct tax profile worth flagging before choosing between a branch and a Quebec subsidiary: Osler notes that a foreign corporation doing business through a

Quebec branch faces certain Canadian and Quebec tax filing duties, and that "the foreign corporation would be subject to branch tax and could also be subject to withholding taxes in respect of certain payments that it receives from Canadian taxpayers" ([osler.com](https://www.osler.com)). Canada's federal corporate registrar, Corporations Canada, states the branch-registration principle from Ottawa's side too: "provincial and territorial legislation requires you to register your federal corporation in each province and territory in which it will conduct business" ([ised-isde.canada.ca](https://www.ised-isde.canada.ca)). To streamline this, Corporations Canada has partnered directly with several provincial registries: "Registering in Alberta, British Columbia, Manitoba, Saskatchewan or Quebec? We've partnered with these provinces to make registration easier and faster" ([ised-isde.canada.ca](https://www.ised-isde.canada.ca)).

Quebec's own corporate statute, the *Business Corporations Act* (QBCA), which took effect in 2011, makes Quebec incorporation itself unusually flexible for anyone weighing a Quebec subsidiary against a branch registration. Unlike the federal *Canada Business Corporations Act*, which requires that at least 25% of a corporation's directors be Canadian residents, "there is no residency requirement for directors of a business incorporated under the QBCA" ([osler.com](https://www.osler.com)) ([osler.com](https://www.osler.com)). The QBCA is also permissive on share capital, allowing that "a corporation may issue shares by ordinary resolution of the board of directors" without the shareholder-meeting formalities some jurisdictions require ([osler.com](https://www.osler.com)), and it permits continuance, meaning "corporations constituted under foreign laws, such as the CBCA or the corporate statutes of other Canadian provinces or territories, may now be continued as corporations under the QBCA, all with relative ease," an option some extra-provincial filers use later to convert a branch registration into a full Quebec subsidiary ([osler.com](https://www.osler.com)).

French-Language and Corporate Transparency Obligations

Registration is not purely a numbers-and-address exercise; Quebec layers two additional compliance regimes onto any extra-provincial filer almost immediately. The first is the *Charter of the French Language*, reinforced by 2022's Bill 96 (enacted as Law 14), which the Canadian Federation of Independent Business describes as applying to "all businesses active in Quebec" ([cfib-fcei.ca](https://www.cfib-fcei.ca)). Osler notes that the corporate name under which a foreign or extra-provincial entity registers "must be approved by the Registraire des entreprises and comply with the Charter of the French Language" ([osler.com](https://www.osler.com)). For a foreign entity, this does not alter the constituting name recorded in its home jurisdiction: that name must match the home-jurisdiction register. If its constituting documents do not contain a French version, the entity must declare the French name it will use in Québec as an "other name used in Québec." ([quebec.ca](https://www.quebec.ca)) ([quebec.ca](https://www.quebec.ca)) Headcount determines the intensity of ongoing obligations. Since June 1, 2025, registered enterprises with **5 to 24 employees** must state, in an annual or current updating declaration, the proportion of employees who cannot communicate in French at work; this disclosure duty is distinct from francization ([quebec.ca](https://www.quebec.ca)). Businesses with **100 or more employees** must form a francization committee, according to both Osler and CFIB ([cfib-fcei.ca](https://www.cfib-fcei.ca)), while Bill 96 lowered the threshold at which a business must register with the Office québécois de la langue française and undertake a francization process. CFIB confirms that as of June 1, 2025, "the obligation to undertake a francization process is now extended to businesses with 25 or more employees" ([cfib-fcei.ca](https://www.cfib-fcei.ca)), down from the previous 50-employee threshold Osler describes as being "reduced" by the reform ([osler.com](https://www.osler.com)).

Signage rules also apply once a business has any Quebec-visible presence. Since a regulation that entered into force on June 26, 2024, public signs and posters bearing a non-French trademark must ensure that "the space allotted to the French text is at least twice as large as the space allotted to the text in another language" ([osler.com](#)). Non-compliance is penalized on an escalating, per-day scale rather than a one-time fine: under Law 14, a corporate offender faces "\$3,000 to \$30,000 / per day" for a first offence, doubling to \$6,000 to \$60,000 per day for a second, and tripling to \$9,000 to \$90,000 per day for a third ([cfib-fcei.ca](#)).

The second added layer is corporate-transparency reporting. Since Quebec's *Act mainly to improve the transparency of enterprises* took effect on March 31, 2023, every registrant, "regardless of their jurisdiction of formation or their form of business organization," must disclose information about its "ultimate beneficiaries," defined broadly to include anyone controlling 25% or more of voting rights, anyone with indirect control in fact, and general partners or trustees ([osler.com](#)). This same reform requires a copy of a government-issued identification document, such as a passport or driver's licence, for each director, and requires dates of birth to be declared to the Registrar; dates of birth are not published in the enterprise register, and identification copies themselves are not publicly viewable ([osler.com](#)). Non-compliance with these transparency duties can lead to fines of up to \$25,000, doubled for subsequent offences, and the cancellation of the registrant's Quebec registration ([osler.com](#)), with statutory fines under the LPA itself for individual directors ranging from \$500 to \$5,000 and for corporations, directors and officers from \$1,000 to \$10,000 ([osler.com](#)).

Quebec Tax Registration and the Federal Business Number

Extra-provincial registration with the REQ and Quebec's tax obligations are legally distinct, and an out-of-province business must clear both. Revenu Québec's rule is that "you must register for the GST and QST if you carry on commercial activities in Québec," specifically once "your total worldwide taxable supplies (including sales, rentals, exchanges, transfers, barter, etc.) and those made by your associates exceed \$30,000 in a given calendar quarter or in the four preceding calendar quarters" ([revenuquebec.ca](#)) ([revenuquebec.ca](#)). A Montreal law firm handling extra-provincial filings for clients corroborates the same dollar figure independently, noting that GST and QST numbers "are obligatory for any business that is carrying on commercial activities in Quebec and has an income that exceeds over \$30,000.00" ([chalatilegal.ca](#)), while a Revenu Québec-authored guide distributed by tax advisory firm Ryan clarifies that the threshold rises to \$50,000 for public service bodies such as non-profits and municipalities ([ryan.com](#)). The GST and QST systems apply slightly different deadlines: a business must apply for GST registration "before the 30th day following the day on which you make your first taxable sale in Canada," but must apply for QST registration "before the day on which you make your first taxable sale in Québec" ([ryan.com](#)) ([ryan.com](#)), so the QST clock leaves no grace period at all. Certain activities require registration regardless of revenue; taxi and ride-hailing operations are singled out explicitly, and Revenu Québec's guidance on "drivers related to a transportation system operator under agreement (such as Uber or Lyft)" confirms they must "be registered for the GST and QST, regardless of the total of your annual taxable sales" and "before making your first trip" ([revenuquebec.ca](#)).

Registration can be completed through Revenu Québec's own online channel: businesses can use the "Register a New Business" service "if you are not registered with Revenu Québec, and even if you've been operating for some time," which also covers source deductions, corporation income tax, and clicSÉCUR access all in the same filing (revenuquebec.ca). Applicants must also supply directors' and shareholders' names, home addresses, and phone numbers, an estimated first-year revenue figure, and a preferred remittance frequency, according to the same Montreal firm's client checklist (chalatilegal.ca). A separate federal layer applies on top of this: Canada's federal government confirms that when a corporation incorporates in Newfoundland and Labrador, the Northwest Territories, Nunavut, Quebec, or Yukon, "you will need to register for a business number," in contrast to incorporation in Alberta, British Columbia, Manitoba, New Brunswick, Nova Scotia, Ontario, Prince Edward Island, or Saskatchewan, where the federal business number is issued automatically (canada.ca). Businesses that will import or export goods across the Canadian border face one further step outside the REQ and Revenu Québec systems entirely; the same Montreal firm notes that "should the corporation be importing or exporting any goods into or out of Canada, they will need to also obtain an import and export number from Canada Revenue Agency" (chalatilegal.ca). Once a Quebec NEQ is finally issued, its practical value extends well beyond the tax file: the NEQ "simplifies and accelerates relations between companies and the various departments and agencies of the Québec government," and the registrar lists the CNESST, the Commission de la construction du Québec, the Régie du bâtiment du Québec, Revenu Québec, and several other bodies as agencies that rely on it (quebec.ca).

Businesses that hope to sell to Quebec's public sector face a further authorization layer on top of ordinary registration and tax filings. Osler notes that Quebec's Autorité des marchés publics (AMP) sets an authorization threshold of "\$5 million for construction contracts and subcontracts or public-private partnership agreements, and \$1 million for service contracts and subcontracts entered into pursuant to a call for tenders or by mutual agreement" (osler.com), above which a business must obtain AMP authorization before bidding, and separately confirms that "all such businesses must have an Attestation de Revenu Québec," a tax-compliance certificate distinct from ordinary REQ or GST/QST registration (osler.com).

Choosing a Quebec Address: Registered Agents, Virtual Offices, and Coworking Options

Because so many extra-provincial filers have no existing Quebec footprint, the address requirement described above is often the single biggest practical decision in the registration process. Three broad categories of solution exist in the Montreal market: registered-agent or "corporate domiciliation" services that provide a mail-forwarding address and little else; marketplace virtual-office listings tied to specific downtown buildings; and physical coworking memberships that bundle a real desk, meeting rooms, and a staffed address into one membership fee. A Montreal law firm offering the first category explains the underlying legal need directly: "Quebec law requires that the business maintain or appoint a registered agent with a physical location in the province" (chalatilegal.ca). That firm's own published pricing is "a yearly fee of \$600 + tax (50\$ +tax/month)" (chalatilegal.ca).

Marketplace virtual-office brokers list a wider spread of Montreal addresses at varying price points. Instant Offices, for instance, lists a "Domiciliation Montréal" address at \$40 per month, a Rue Metcalfe address bundling "Fully Furnished Office Space - Meeting Room - High-speed Internet - Reception Service - 24-hour Access - Beverages" at \$59 per month, and several downtown McGill College and Place d'Armes addresses ranging from \$89 to \$139 per month (instantoffices.com) (instantoffices.com). IWG's Spaces brand, which operates 18 Montreal virtual-office locations, markets both a stand-alone "Business address" product and a fuller "Virtual office plans" tier, promising to "establish your business presence instantly, with a prestigious business address and professional reception services" and to "benefit from mail handling and phone answering services" (spacesworks.com) (spacesworks.com).

For businesses that want an actual desk in addition to a compliant registered address, Montreal's coworking sector is the third option, and **2727 Coworking**, based in Griffintown next to the Lachine Canal, is a direct example of this model. Rather than billing per hour or offering a bare mail slot, 2727 Coworking bundles a Quebec street address into ordinary desk and office memberships, with a hot desk from \$300 per month and private closed offices scaling up to \$3,000 per month for a ten-person suite (2727coworking.com). Its own site describes the space as offering "private offices - fully furnished offices for teams of 1-10 people" together with "24/7 access, gigabit internet, shower facilities," and a "conference room (free access)" for members (2727coworking.com) (2727coworking.com). Whether a particular coworking membership constitutes a Quebec domicile, business address, or establishment for REQ purposes depends on the enterprise's actual facts and its service agreement. An enterprise without any of those Quebec connections must declare a Quebec mandatary, even if it has declared an address for service (quebec.ca).

Table 1 summarizes representative address and service options alongside REQ filing fees. The legal effect of an address arrangement depends on the filer's facts and agreement; an address for service does not replace the mandatary requirement where the enterprise has no Québec domicile address, business address, or establishment.

Provider / Service	Type	Indicative Monthly Cost	What Is Actually Included
Chalati Lawyer Quebec Business Agent (chalatilegal.ca)	Registered agent / mail-forwarding	\$50/month (\$600/year + tax)	Physical address for agent-for-service purposes; mail reception and e-mail notification only, no desk
Instant Offices marketplace listings, Montreal (instantoffices.com)	Virtual office marketplace	\$40 to \$139/month depending on building	Mail handling, some locations add meeting rooms, reception, or 24-hour access
Spaces (IWG) , Montreal (spacesworks.com)	Business address / virtual office plan	Priced per day from the provider's own listing; varies by building and plan tier	Prestigious building address, mail handling, phone answering; on-demand physical workspace access on select plans
2727 Coworking , Griffintown, Montreal (2727coworking.com)	Physical coworking membership (direct provider)	Included with membership, from \$300/month (not billed as a stand-alone address product)	Workspace and membership amenities described by the provider; whether an address arrangement meets a particular REQ requirement depends on the enterprise's facts and agreement

Provider / Service	Type	Indicative Monthly Cost	What Is Actually Included
REQ declaration of registration, foreign corporation (quebec.ca)	Government filing fee (not an address product)	\$397 one-time (\$595.50 priority)	The REQ filing itself; does not include an address, which the filer must source separately

As the table illustrates, address and workspace services differ in price and included amenities. A business should assess whether the arrangement provides the required mandatory or Quebec connection on its actual facts and contract terms; a mailing or service address alone does not necessarily do so. A national pan-Canadian incorporation service estimates that government filing fees for extra-provincial registration generally run "in the ball park of \$100-\$500, dependent on both the province and corporation type," which is broadly consistent with Quebec's own \$397/\$595.50 schedule once priority processing and professional filing assistance are factored in (incorporationagency.ca).

Data Analysis and Evidence

Quebec's registration fee schedule, last updated January 1, 2026, shows a deliberate scaling by legal form and by whether the entity was constituted inside or outside the province. A foreign corporation ("société par actions non constituée au Québec") pays \$397 regular or \$595.50 priority to file its initial declaration of registration (quebec.ca), while a foreign partnership pays only \$63 regular or \$94.50 priority for the same declaration, roughly one-sixth the corporate rate (quebec.ca). Annual maintenance fees are lower still relative to the initial filing: a foreign corporation's annual updating declaration, when filed on time and inclusive of the annual registration fee, runs \$106 regular or \$159 priority (quebec.ca), and Osler notes that this annual obligation applies "generally within 30 days after the date on which any change occurs" for updates outside the annual filing window, and that fees for the very first year following constitution are waived entirely (osler.com) (osler.com). Quebec's own guidance separately confirms that "all enterprises registered in the enterprise register are required to file an annual updating declaration during the period set aside for that purpose, whether or not there are any changes to be made to the information held in the register" (quebec.ca).



Table 2 below consolidates the statutory penalty structure that applies once a business is registered, or should be, distinguishing the LPA's registration-focused fines from the separate, and considerably steeper, language-law penalty scale under Bill 96 (Law 14).

Violation	Governing Law	Fine Range (First Offence)	Escalation
Failing to file a required declaration on time	LPA, art. 152 (legisquebec.gouv.qc.ca)	\$500 to \$5,000 (individual) / \$1,000 to \$10,000 (corporation)	Doubled on repeat offence (LPA art. 162.1)
Being entirely unregistered when required ("en défaut d'être immatriculé")	LPA, art. 155 (legisquebec.gouv.qc.ca)	\$2,000 to \$20,000	Doubled on repeat offence
Filing a false or misleading declaration	LPA, art. 154	\$500 to \$5,000 (individual) / \$1,000 to \$10,000 (corporation)	Doubled on repeat offence
Charter of the French Language violation (corporation)	Bill 96 / Law 14 (cfib-fcei.ca)	\$3,000 to \$30,000 per day	\$6,000 to \$60,000/day (2nd), \$9,000 to \$90,000/day (3rd)
Corporate transparency (ultimate beneficiary) non-disclosure	Québec Transparency Act, via LPA (osler.com)	Up to \$25,000 plus possible cancellation of registration	Doubled on subsequent offence

The most important pattern in this table is that the LPA's registration-specific fines and the Charter's penalty provisions are separate regimes. For Charter offences covered by the applicable provisions, a continuing contravention may constitute a distinct offence for each day it continues; the statute does not make every language-law violation an automatic per-day fine. A pan-Canadian incorporation consultancy frames the registration-side risk in plain business terms, warning that "failure to complete extra provincial registration could lead to \$25,000 fines to corporations, prohibition from suing or defending in court, and prohibition from owning property within the province" (incorporationagency.ca), a warning that applies generally across Canadian provinces rather than to Quebec's LPA figures specifically. The same source estimates typical processing timelines of "2-4 weeks" for Canadian corporations and "6-12 weeks" for foreign corporations completing extra-provincial paperwork of this kind (incorporationagency.ca), a useful planning benchmark for any business trying to align a Quebec launch date with registration lead time. Underlying all of this activity is a large and continuously updated administrative dataset: Quebec's open-data portal describes the enterprise register as recording "les informations prescrites par la loi et relatives aux associations et aux entreprises constituées ou immatriculées au Québec ou qui y exercent des activités" (the information prescribed by law relating to associations and enterprises constituted or registered in Quebec, or that carry on activities there) (donneesquebec.ca), refreshed on a "bimensuel" (twice-monthly) basis according to the dataset's own metadata, and packaged across six linked CSV files keyed to the NEQ.

Case Studies and Real-World Examples

Promark Electronics Inc. v. Bombardier Recreational Products Inc. (2024 QCCA 906)

This Quebec Court of Appeal decision, rendered July 11, 2024, is the clearest illustration of what a Quebec-elected registration address does and does not accomplish legally. Promark Electronics and a related company sued Bombardier Recreational Products Inc. ("BRP") in the Montreal judicial district, arguing that because BRP had elected its lawyers' Montreal office as its domicile in the enterprise register, Montreal courts had territorial jurisdiction under article 41(3) of the *Code of Civil Procedure* (canlii.org). Both the Superior Court and the Court of Appeal disagreed, holding that a domicile elected under the LPA is limited to "the purposes of this Act" and does not, by itself, satisfy the separate *Civil Code* concept of an elected domicile that can fix court jurisdiction (canlii.org). The case ultimately confirmed that a business's registered Quebec address is a compliance and service-of-documents mechanism, not an implicit consent to litigate anywhere in the province the address happens to be located. A French-language commentary from law firm Lavery notes the case was significant precisely because lower courts had previously issued "quelque peu contradictoires" (somewhat contradictory) rulings on the point before the Court of Appeal settled it (lavery.ca), and dates the ruling precisely: "Le 11 juillet 2024, la Cour d'appel a rendu un arrêt qui répond pour la première fois à la question" of whether a registered domicile can found territorial jurisdiction (lavery.ca). For any out-of-province filer relying on a registered agent's address, the practical lesson is that registering does not by itself expose the company to being sued in whatever district houses its agent; ordinary jurisdictional rules based on head-office domicile continue to govern.

Quebec's Transparency Act Rollout (Bill 78, in force March 31, 2023)

When the *Act mainly to improve the transparency of enterprises* took effect, every registrant in Quebec, domestic or extra-provincial, was suddenly required to identify its ultimate beneficial owners and supply directors' identification documents, a scope Osler describes as broader than "the corporate transparency initiatives implemented by the federal government and other provinces," because it "applies to all business organizations registered to carry on an activity in Québec, regardless of their jurisdiction of formation or their form of business organization" (osler.com). A separate incorporation-services provider corroborates the operational detail from the filer's side, stating that "as of March 31, 2023, businesses must provide a PDF copy of an identity document for each director" when registering or updating in Quebec, matching Osler's account of the reform's documentary requirements (incorpdirect.ca). This rollout illustrates how a registration filed years earlier can trigger fresh, unplanned compliance work when Quebec periodically expands what the LPA requires of already-registered entities, and why any out-of-province business should treat REQ registration as an ongoing filing relationship rather than a one-time task.

Bill 96's Phased French-Language Rollout (2022 to 2025)

Bill 96 did not take effect all at once; the Canadian Federation of Independent Business's compliance timeline shows obligations phasing in across three years: workplace, hiring, and signage duties from June 1, 2022, a requirement that all "contracts of adhesion" be offered in French first from June 1, 2023, and the francization-registration threshold dropping to 25 employees and the "marked predominance" signage rule taking full effect on June 1, 2025 (cfib-fcei.ca). For an American or other-province company entering Quebec in 2026, this staggered timeline is largely settled: nearly all of Bill 96's business-facing provisions, including the francization threshold most relevant to a growing extra-provincial branch, are already in force, so a 2026 filer faces the full compliance stack from day one rather than a phased introduction.

The Ontario-Quebec Reciprocal Registration Arrangement

Quebec's registration regime includes one long-standing carve-out that functions as a real-world case study in inter-provincial cooperation: corporations domiciled in Ontario and governed by Ontario's *Business Corporations Act* or *Not-for-Profit Corporations Act* are "exempt from paying Québec registration fees," and Quebec-Ontario construction contractors benefit from a parallel exemption from the ordinary requirement to declare an attorney for service (quebec.ca). No equivalent fee waiver exists for corporations from British Columbia, Alberta, or any other province, which means an Ontario-based company expanding into Quebec faces a materially cheaper registration path than an otherwise identical company headquartered in Vancouver or Calgary, a distinction worth flagging early in any multi-province expansion budget.

Implications and Future Directions

The trend lines in Quebec's registration framework point toward more disclosure, not less. The 2023 transparency reform and the phased 2022-2025 rollout of Bill 96 both moved in the same direction: lowering the size threshold at which a business must actively engage with a Quebec regulator, whether the Registraire des entreprises or the OQLF, and expanding what must be disclosed once a business is already registered (cfib-fcei.ca) (osler.com). Businesses that treat their initial REQ filing as a compliance event to revisit only when something breaks are likely to be caught out by the next threshold change, particularly around francization headcount rules that have already moved once, from 50 to 25 employees, within the past several years (osler.com).

The address side of the market is also maturing. As Montreal's coworking and virtual-office sector has grown, out-of-province filers now have a genuine spectrum of options rather than a binary choice between a full office lease and a bare-bones mail drop, ranging from pure registered-agent packages near \$50 a month, through marketplace virtual addresses from roughly \$40 to \$139 a month depending on building prestige, up to full coworking memberships from \$300 a month that convert a compliance requirement into a working Montreal presence with desks, meeting rooms, and a team on the ground. Which option makes sense depends largely on whether the Quebec operation is expected to stay a paper filing or grow into an actual local team; a business planning to hire even a handful of Quebec employees is likely to find the incremental cost of a genuine coworking membership modest next to the francization, signage, and language-of-service obligations that headcount growth will trigger regardless of where the lease is signed (cfib-fcei.ca).

Finally, the *Promark* decision confirms that an elected domicile shown in the enterprise register is limited to the purposes of the LPA and does not by itself establish territorial jurisdiction under the separate court-jurisdiction rules (canlii.org). It does not determine whether a particular commercial address arrangement constitutes a Québec domicile or establishment; that question depends on the facts, and the mandatory rule continues to apply where the enterprise has neither.

Frequently Asked Questions (FAQs)

How do I register a business in Quebec as an out-of-province company? File a "déclaration d'immatriculation" with the Registraire des entreprises within 60 days of starting activities in the province, supplying your official name, home-jurisdiction constituting law, a French version of your name, your Quebec address or fondé de pouvoir, and director and shareholder details, then pay the applicable fee to receive an NEQ (quebec.ca) (chalatilegal.ca).

What are the REQ registration requirements for extra-provincial corporations? A foreign or other-province corporation carrying on business in Quebec, meaning it has a Quebec address, establishment, phone line, or performs a profit-seeking act there, must file a declaration of registration matching its home-jurisdiction public record, pay \$397 (or \$595.50 for priority service), and designate a Quebec-resident agent if it lacks a domicile or establishment in the province (quebec.ca).

What is the Quebec Enterprise Registrar (REQ) registration process, step by step? Confirm you are "carrying on business" under the LPA test, secure a Quebec address or mandatary, file the declaration online through the registry, pay within 10 working days, then maintain the file with annual updating declarations and any current updating declarations triggered by changes (quebec.ca) (quebec.ca).

Can a Montreal virtual business address be used for REQ registration? It depends on the specific arrangement. A mail or service address alone may not constitute a Quebec domicile, business address, or establishment. If the enterprise has none of those, it must name a resident mandatary even when it has declared an address for service (quebec.ca).

Do I need an NEQ if my company is registered outside Quebec? Yes. Registration assigns every enterprise, foreign or domestic, its own NEQ, a ten-digit identifier used across Quebec government agencies from Revenu Québec to the CNESST, regardless of where the company was originally incorporated (quebec.ca).

What changed for extra-provincial registration in Quebec in 2026? The REQ's fee schedule was refreshed effective January 1, 2026, keeping the \$397/\$595.50 foreign-corporation filing fee and \$106/\$159 annual update fee in place (quebec.ca), while the francization and signage provisions of Bill 96 that took effect June 1, 2025 remain fully in force for any 2026 filer (cfib-fcei.ca).

What are Quebec's registered office address requirements? The LPA requires a genuine domicile, business address, or establishment in Quebec, or, failing that, a Quebec-resident mandatary named specifically to receive documents "aux fins de l'application de la présente loi" (for the purposes of this Act); a P.O. box alone can itself trigger the carrying-on-business presumption but does not substitute for the domicile-or-mandatary requirement when no other Quebec presence exists (legisquebec.gouv.qc.ca).

How can I get a Montreal business address without renting a full office? Options range from a pure registered-agent mail-forwarding service near \$50 per month, to marketplace virtual-office listings from roughly \$40 to \$139 per month, to a coworking membership such as 2727 Coworking's hot desk from \$300 per month, which adds real desk access and a staffed street address to the compliance function (chalatilegal.ca) (instantoffices.com) (2727coworking.com).

What does it mean to do business in Quebec as a foreign or out-of-province company? It means meeting any one of the LPA's carrying-on-business triggers, an address, an establishment or P.O. box, a phone line, or a profit-seeking act in the province, at which point registration, French-language, and tax obligations all attach even though the company's underlying legal status and home-jurisdiction charter remain unchanged (osler.com).

Conclusion

Extra-provincial registration in Quebec is a well-defined but multi-layered obligation rather than a single form. Under article 25 of the LPA, possessing a Quebec address, establishment, phone line, or performing a profit-making act in the province creates a presumption that a person, trust, or partnership carries on an activity or operates an enterprise in Quebec; the registration obligation must be assessed on the enterprise's circumstances. A required declaration of registration is due within 60 days. A foreign corporation currently pays

\$397 and a foreign partnership \$63, and an enterprise that lacks a Quebec domicile address, business address, or establishment must name a resident mandatary to receive official documents. Registration then opens onto three further compliance tracks that persist for as long as the company operates in the province: annual and current updating declarations to the REQ (including, for enterprises with 5 to 24 employees, disclosure of the proportion unable to communicate in French at work); French-language obligations, including OQLF registration for enterprises employing 25 to 49 people since June 1, 2025, and for enterprises employing 50 or more people for a six-month period no later than six months after that period; and separate GST/QST and any needed CRA BN or program-account registrations governed by their own thresholds and deadlines (oqlf.gouv.qc.ca).

Quebec provides online filing channels and certain reciprocal arrangements, but an out-of-province filer should treat registration as an ongoing compliance relationship. Francization thresholds have changed, and transparency reporting expanded in 2023 for enterprises within its scope. Address arrangements should be chosen based on the enterprise's actual operations and the terms of service; they do not eliminate the need for a Québec-resident mandatary when the enterprise has no Québec domicile address, business address, or establishment (quebec.ca).

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

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About 2727 Coworking

2727 Coworking is a Montreal workspace and business-address provider. We serve people who need a place to focus, meet, run a small business or establish a professional mailing presence. Our website offers English and French information about workspace options and services, alongside educational resources for operating a business in Canada.

A workspace that fits the day

Our workspace options include private offices, day passes and desks, and a conference room. These formats help individuals and teams compare a dedicated office with more flexible ways to work or hold a meeting. Prospective members can explore the virtual tour, review current pricing and book a visit before choosing a workspace.

Business addresses and mail

2727 Coworking provides business-address and virtual-mailbox services. Our resources explain the documents and practical questions involved, including guidance for people outside Canada. Service eligibility, included features, availability and access arrangements should be confirmed on the applicable service page or with our team.

Resources for Canadian small businesses

We publish guides, research and planning tools about workspace decisions, business addresses and starting a business in Canada. Our incorporation research includes information for people inside Canada and abroad, with jurisdiction-specific material to help readers identify the next questions to investigate. These educational resources complement our workspace and address services; they are not individualized legal, tax or immigration advice.

Visit or contact 2727 Coworking

Explore [private offices](#), [day passes and desks](#), [the conference room](#), [business addresses](#) and [virtual mailboxes](#). [Book a visit](#) or [contact the team](#) to discuss your needs.

A business address alone does not establish tax residence, immigration status, banking approval or eligibility for a government program.

Website: <https://2727coworking.com>

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