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Open Satellite Office in Montreal from Ontario: Checklist

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In this article

1. Executive Summary
 2. Introduction and Background
 3. Step 1 and 2: Define the Activity, Headcount and Workspace Tier
 4. REQ Registration, Mandatory and Address Decisions
 5. Municipal Occupancy, Zoning and Signage in Montreal
 6. Quebec Payroll, Employee Attachment and Hiring Rules
 7. QST, Corporate Tax and Sector Checks
 8. French-Language Operations Under the Charter and Bill 96
 9. The Decision Ledger: Activity-by-Agency Matrix
 10. Data Analysis and Evidence
 11. Launch Timeline and the First-30-Day Evidence Checklist
 12. Implications and Future Directions
 13. Frequently Asked Questions (FAQs)
 14. Conclusion
-

Executive Summary

An Ontario service company that wants a Montreal team of 2 to 12 people faces four questions that are often blurred into one: whether the company itself must register in Quebec, whether the premises may lawfully host the activity, whether Quebec payroll rules reach the staff, and how French-language rules shape daily operations. This report separates them into a decision ledger and sequences them so that nobody starts work in a space until a written **exit gate** is passed. It does not treat any address, virtual or physical, as automatically creating a tax establishment; the official tests are quoted so that a qualified adviser can apply them to the facts.

On registration, Quebec's enterprise register (the Registraire des entreprises, or REQ) says a legal person not constituted in Quebec must register if it carries on an activity there (www.quebec.ca). The statute sets the clock at 60 days after registration becomes compulsory (www.legisquebec.gouv.qc.ca), and the official list of situations that count as carrying on activity includes possessing a Quebec address (www.quebec.ca). An entity with no Quebec domicile address, business address or establishment must declare a **mandatory** (www.quebec.ca), and the Ontario exemption from that duty is limited to construction contractors (www.quebec.ca). Ontario-governed corporations are exempt from the registration fee, but not from other fees (www.quebec.ca).

On premises and payroll, Montreal ties the **occupancy permit** to both the establishment and its operator (montreal.ca), with fees and processing times set borough by borough, for example \$281 in one borough section (montreal.ca). **Revenu Québec** requires **source deductions** when an employee reports to a Quebec establishment or is attached to one (www.revenuquebec.ca), and its own example is an employee working from home in Ontario for an employer with a Quebec establishment (www.revenuquebec.ca). The Quebec

general minimum wage was **\$16.60** an hour as of October 2026 (www.cnesst.gouv.qc.ca), and a written employment contract must be drawn up in French unless the parties expressly wish otherwise (www.legisquebec.gouv.qc.ca).

On workspace choice, Montreal office vacancy stood at 17.3% in the third quarter of 2026 on CBRE's measure (www.cbre.com). Published operator prices (for example **WeWork** meeting rooms from C\$59 per hour (www.wework.com)) allow a 12-month cost comparison built from user-entered quotes. The recommended path is staged: use meeting access or a desk tier while the activity, registration and payroll questions are answered, and sign a multi-seat or private-suite agreement only after the eight written confirmations in the exit gate are on file. This report is general information, not legal or tax advice.

Introduction and Background

Ontario companies often reach Montreal through client demand, a hire who lives there, or a plan to place a small sales or delivery team near French-speaking customers. The first workspace decision (a meeting pass, a few desks, a small private suite) tends to be made before the legal questions are mapped, which is the wrong order.

Large law-firm guides cover incorporation, branch versus subsidiary and tax in general terms; one notes that a corporation without a head office address in the province must name a Quebec attorney for service (www.osler.com). This report takes the narrower view of a team of 2 to 12 people and asks what a founder must check, in what order, and with which agency before staff use a Montreal workspace.

The publisher, 2727coworking.com, is a Montreal provider of desks, private offices, meeting rooms, virtual offices and business addresses, so it is a direct provider of the categories compared below. Its own pages are not used as evidence; readers should obtain written quotes from every operator, including the publisher, on identical terms. Every legal statement comes from an official page opened in October 2026, and fact-specific questions are flagged for an adviser.

Step 1 and 2: Define the Activity, Headcount and Workspace Tier

Define the intended activity first

Three facts drive everything downstream: what the Ontario company will actually do in Quebec (sell, deliver services, supervise staff, sign contracts), how many people will do it and where they will live, and how often they will be physically present. A weekly client meeting by an Ontario-based employee and a permanent four-person delivery team are different cases for the REQ, for payroll and for French-language duties, even if they use the same address.

Choose among five workspace tiers

Table 1 below sets out the tiers a small team normally chooses among, with what operators publish on their own pages as of October 2026 and what must be settled before use. Prices are "from" figures as displayed by each operator; several pages do not state the currency, a tax treatment or the date shown, so they are indicative only.

Tier	Typical fit for 2 to 12 people	Published operator examples (as of October 2026)	Gate before staff use it
Occasional meeting access	Client meetings, workshops, a visiting team; no Quebec-based staff	Regus lists Montreal meeting rooms from a stated hourly minimum and discounts full-day bookings by 30% (www.regus.com). WeWork lists meeting rooms from C\$59 per hour plus taxes (www.wework.com).	Confirm activity is meetings only; log dates and attendees; no mail or contracts signed at the address.
Day pass or hot desk	One or two people present a few days a month	Regus states there is no minimum rental term for Montreal coworking (www.regus.com).	Record who works there and for how long; revisit the payroll attachment test if presence becomes regular.
Dedicated desks	2 to 6 staff with a stable base	Montreal CoWork publishes "from" prices per seat, a professional address and unlimited open-space access (montrealcowork.com). Regus bases dedicated-desk pricing on 24-month contracts (www.regus.com).	Written agreement terms; whether the operator holds the municipal occupancy permit; staff location records.
Small private suite	4 to 12 staff, client-facing French operations, signage needs	WeWork lists private offices on a 12-month commitment, plus taxes and fees (www.wework.com).	Occupancy permit in the operator's and your name as applicable; signage rights; sector licences; written exit terms.
Virtual office or business address	Mail and an address only; no staff on site	Regus lists a plan that adds five days a month of workspace access to an address and phone services (www.regus.com); address-only customers pay a fee for on-demand workspace (www.regus.com). Walter describes a service that lets a business domicile itself at its address (www.walter-spaces.com).	Treat as a registration signal, not as a staffed office (see the next section).
2727 Coworking (the publisher)	Direct provider of desks, private offices, meeting and conference rooms, virtual offices and business addresses in Montreal	Pricing, agreement terms, inventory and the operator's municipal permit status are not cited here; obtain a written quote and permit confirmation on the same terms as every other row.	Same gates as the matching tier above.

Table 1 shows that tiers differ less in monthly price than in what each commits the company to: a meeting pass creates almost no record, a dedicated desk creates a recurring presence, and a private suite usually needs the operator's occupancy and signage position confirmed in writing. No published "from" price should be treated as a quote.

A virtual address is not a staffed office

A business address is a mailing and registration convenience. The REQ glossary says that a post office box cannot be given as a business address for a natural person (quebec.ca), and the Act's presumption of Quebec activity refers to a Quebec address, establishment, post office box or telephone line

(www.legisquebec.gouv.qc.ca). How a particular virtual or shared address is classified is not addressed on the official pages opened for this report, so the safe reading is that a Quebec address held by the company is a registration signal to be reviewed, and that it says nothing by itself about tax outcomes or payroll.

REQ Registration, Mandatory and Address Decisions

What triggers registration

The Quebec government states that legal persons not constituted in Quebec must register if they maintain their domicile in Quebec or carry on an activity there (www.quebec.ca). The same page lists situations in which an enterprise carries on an activity: it possesses a Quebec address (www.quebec.ca), it or its representative has a telephone line in Quebec (www.quebec.ca), or it or its representative performs an act in Quebec for the purpose of making a profit (www.quebec.ca). The Act of record, last shown as current to 15 October 2026, frames this as a presumption (www.legisquebec.gouv.qc.ca). No official safe harbour or list of exceptions for a small Ontario service team was found, so whether a given activity pattern triggers registration is a question of fact for an adviser.

The 60-day deadline and what it runs from

The Registraire's foreign-entity page gives the declaration deadline as **60 days** from commencing activities in Quebec (www.quebec.ca). The statute words the period as not later than 60 days after the date on which registration becomes compulsory (www.legisquebec.gouv.qc.ca). These two formulations are close but not identical, and the official pages do not reconcile them. For planning, the conservative approach is to start the clock on the first day staff or representatives act in Montreal and to file well inside 60 days.

The mandatory (attorney) decision

An enterprise that has no domicile address, business address or establishment in Quebec must declare a mandatory in the register to act on its behalf (www.quebec.ca). The requirement applies even if the enterprise has declared an address for service (www.quebec.ca), and the statute says the attorney must reside in Quebec (www.legisquebec.gouv.qc.ca). The only Ontario-specific exemption on the official page applies to construction contractors based in Ontario (www.quebec.ca), and the regulation limits that exemption to certain building contractors (www.legisquebec.gouv.qc.ca). An Ontario consulting, software or marketing company is therefore outside the exemption. Whether a staffed Montreal office counts as an "establishment" so that no mandatory is needed is a factual question: the register glossary defines an establishment as a place in Quebec where the enterprise conducts its activities (quebec.ca).

Fees, payment and what must match Ontario

The Registraire's 2026 tariff (form RE-101-T, dated September 2026) lists the for-profit declaration of registration at **\$397.00** regular and **\$595.50** priority, and an annual registration fee of **\$106.00** for 2026 (cdn-contenu.quebec.ca). Legal persons governed by an Ontario law are exempt from the registration fee, but the official page notes that only registration fees are covered (www.quebec.ca). Payment must reach the Registraire within 10 working days of transmitting the application (www.quebec.ca), and priority service costs more. The declared name, domicile address and constitution date must match the other jurisdiction's register

(www.quebec.ca), so the Ontario corporation's own filings should be current before applying. The Ontario Business Registry requires an annual return within six months of fiscal year-end (www.ontario.ca), and the ministry describes its Certificate of Status as certification of current status (forms.mgcs.gov.on.ca). Quebec's foreign-entity page does not mention a certificate of status, so the match requirement is the operative test.

Registration sequence in brief

1. **Confirm the trigger:** Write down the activity and date staff first act in Montreal.
2. **Decide the mandatory:** Name a Quebec resident, or document why a Quebec establishment removes the need.
3. **Align Ontario records:** Name, domicile address and constitution date must match the Ontario register.
4. **File and pay:** Submit the declaration; payment must follow within 10 working days.
5. **Diarize the update:** Put the annual updating window in the calendar.

After registration: annual updates and the NEQ

Once registered, every enterprise must file an annual updating declaration (www.quebec.ca); for corporations not combining it with the tax return, the filing window runs from May 15 to November 15 (www.quebec.ca). Once a team reaches **five employees**, the same updating declaration must state the proportion who cannot communicate in French at work (www.quebec.ca).

Municipal Occupancy, Zoning and Signage in Montreal

The occupancy permit is attached to premises and operator

The City of Montreal requires an occupancy permit, also called a certificate of occupancy, to conduct a commercial or industrial activity in a non-housing building (montreal.ca). The permit is attached to both the occupied establishment and its operator (montreal.ca), and a new permit is required when the operator changes or the area of the premises changes (montreal.ca). The consequence for a satellite office is practical: a coworking operator's permit for a floor does not by itself show that a visiting company's activity is covered. No official Montreal or provincial page opened for this report says whether individual coworking members need their own occupant permits, so the question must be put to the operator and the borough in writing.

Borough rules vary

The city publishes the procedure on one page with a section per borough, and amounts and times differ. One borough section lists an occupancy fee of \$281 including taxes (montreal.ca), another lists **\$311** non-taxable (montreal.ca), and one states a mean analysis time of **6 to 8 weeks** once documents are complete (montreal.ca). The figures show the spread only; the borough's own counter should confirm the amount and timing for the actual address.

Check zoning before signing

The city advises checking that the activity is permitted before renting or purchasing premises (montreal.ca). Montreal's interactive maps let a user pick a borough and view zoning and urban planning themes (montreal.ca). Where fit-out changes the use, the borough may treat the activity as a change of use under the Construction Code (montreal.ca), and interior work that changes walls or room use needs a renovation permit at **\$9.80** per \$1,000 of work (montreal.ca).

Occupancy and landlord questions for a shared suite

Put these questions to the operator or landlord and keep the written answers:

- **Permit holder:** Who holds the occupancy permit for the suite, for which activities, and does it name the operator, the landlord or each occupant?
- **Activity match:** Is a professional services office listed in the permit, and what happens if the member's activity differs?
- **Change triggers:** Does a change of operator, area or activity require a new permit, as the city states (montreal.ca)?
- **Capacity:** What is the stated maximum occupancy for the suite, and does it fit the planned headcount including visitors?
- **Fit-out:** Who applies for any renovation or change-of-use permit, and who bears the cost and delay?
- **Signage:** Is exterior or window signage allowed, and who applies?

Signage

A permit is required in Montreal to install, replace or change a commercial sign (montreal.ca), and an application must be accompanied by a valid occupancy permit for a commercial or professional activity (montreal.ca). A sign on a window or exterior door must not occupy more than 30 per cent of the opening (montreal.ca). French-language content rules for signs are covered in the language section below.

Quebec Payroll, Employee Attachment and Hiring Rules

The two tests Revenu Québec applies

Revenu Québec says an employer generally must make source deductions and pay contributions on pay to an employee who reports for work at one of its establishments located in Quebec (www.revenuquebec.ca). If none of the conditions on the page are met, the general rule is that no Quebec deductions are due (www.revenuquebec.ca), with exceptions on separate special-case pages. For an employee who never reports physically, the page introduces an "attachment" concept: an employee working full-time remotely under a temporary or permanent work agreement may be treated as reporting to a particular establishment (www.revenuquebec.ca). The policy applies to teleworkers and to employees who never report to any establishment, such as travelling representatives (www.revenuquebec.ca).

Indicators and the Ontario example

The primary indicator is where the employee physically reported immediately before a full-time remote agreement (www.revenuquebec.ca). Revenu Québec's own example involves an employee working entirely from home in Ontario for an employer with a Quebec establishment, where the employer must make Quebec deductions because, absent the remote agreement, the employee would have to report to the Quebec establishment (www.revenuquebec.ca). The page adds that the attachment determination cannot be used to avoid Quebec deductions (www.revenuquebec.ca). The practical lesson is that a Montreal workspace used as a regular reporting point can anchor the test for the people who use it.

The CRA applies a parallel remote-work policy effective January 1, 2024 (www.canada.ca). For employees whose province of employment is Quebec, the employer deducts QPP rather than CPP (www.canada.ca). Where an employee reports only to establishments outside Quebec, other Quebec contributions may still apply if the employee can reasonably be considered an employee of a Quebec establishment, with the principal place of residence among the criteria (www.revenuquebec.ca). Because the answer depends on contracts, supervision lines and work locations, this is the area where a payroll adviser is most useful before the first hire.

Registering and what it costs

A new employer that pays or plans to pay salary or wages must register for source deductions with Revenu Québec (www.revenuquebec.ca), and must separately contact the CRA for a payroll program account (www.revenuquebec.ca). When hiring, the employer asks the employee to complete form TP-1015.3-V (www.revenuquebec.ca). The CNESST page (in French) ties registration to hiring at least one worker, full or part time (www.cnesst.gouv.qc.ca).

Rates and thresholds for 2026 are in Revenu Québec's tables for QPP (www.revenuquebec.ca) and QPIP (www.revenuquebec.ca): the QPP employer maximum is **\$4,479.30** per employee on maximum pensionable earnings of \$74,600 with a \$3,500 basic exemption (this covers the base and first additional contributions only; a second additional contribution of 4% on earnings between \$74,600 and \$85,000 adds an employer maximum of \$416 per employee, for up to \$4,895.30 in total), and the QPIP employer rate is **0.602%** on maximum insurable earnings of \$103,000. The labour standards contribution is **0.06%** (www.revenuquebec.ca). The skills development fund applies only above \$2 million of annual payroll (www.revenuquebec.ca), so a 2 to 12 person team is below that threshold.

Payroll setup sequence in brief

1. **Attachment analysis:** For each hire, record where they report, who supervises them and where they live.
2. **Register:** Revenu Québec source deductions, then the CRA payroll program account, then the CNESST.
3. **Collect forms:** TP-1015.3-V on the first day of employment.
4. **Draft in French:** Contract, offer and staff communications.
5. **Remit and report:** Monthly or quarterly remittances as assigned, and RL slips after year-end.

Employment standards a new Montreal hire will expect

The Quebec general minimum wage was \$16.60 an hour as of October 2026 (www.cnesst.gouv.qc.ca). Workers have 8 paid statutory holidays (www.cnesst.gouv.qc.ca), and the annual leave reference year usually runs from May 1 to April 30 (www.cnesst.gouv.qc.ca).

QST, Corporate Tax and Sector Checks

Sales tax: criteria, not conclusions

Revenu Québec states that, as a rule, a business must register for the GST and QST if it carries on commercial activities in Quebec (www.revenuquebec.ca). A small supplier is not required to register or collect (www.revenuquebec.ca) and the QST registration application is generally made before the first taxable supply other than as a small supplier (www.revenuquebec.ca). The official "establishment" definition for suppliers outside Quebec refers to a fixed place of business such as an office, a branch, a factory or a warehouse (www.revenuquebec.ca). That wording is the definition an adviser will apply; it is not a ruling that a coworking address meets it. No official Revenu Québec statement was found saying that an address alone does or does not create QST or income tax obligations.

Two further points matter for a services business. The place-of-supply rules decide whether a service is treated as performed in Quebec (www.revenuquebec.ca), and Revenu Québec's own example has an Ontario-based registrant designing a website for a Quebec business, with GST and QST applying even though the work is done in Ontario (www.revenuquebec.ca). Sales tax exposure can therefore exist without any Montreal office.

Corporate income tax allocation

A Quebec corporation income tax return (form CO-17) is required where a corporation had an establishment in Quebec at any time (www.revenuquebec.ca). The federal permanent establishment rule describes a fixed place of business including an office or a branch (laws-lois.justice.gc.ca), deems one where an employee or agent has general authority to contract (laws-lois.justice.gc.ca), and states that dealings through an independent agent do not of themselves create one (laws-lois.justice.gc.ca). Quebec's allocation regulation looks to where an employee is paid and supervised (www.legisquebec.gouv.qc.ca). Whether a team of three at shared desks creates a Quebec establishment is a tax question for an accountant who knows the contracts and authority of the staff.

Professional orders and sector regulators

Quebec has 55 occupations governed by the Professional Code (www.quebec.ca). If the Ontario company's staff are in a regulated profession, a mobility route exists: Quebec's labour-mobility statute requires an application for certification recognition to the competent regulator (www.legisquebec.gouv.qc.ca), and the regulation sets a 30-day decision period once the file is complete (www.legisquebec.gouv.qc.ca). The federal-provincial labour mobility chapter states the underlying purpose (www.cfta-alec.ca). Examples of order-specific routes are the engineers' simplified admission process (www.oiq.qc.ca) and the financial regulator's equivalent certificate (lautorite.qc.ca).

French-Language Operations Under the Charter and Bill 96

Employer duties apply at any size

The Charter of the French language requires an employer to see that any individual employment contract it enters into in writing is drawn up in French (www.legisquebec.gouv.qc.ca), that offers of employment, transfer or promotion it publishes are in French (www.legisquebec.gouv.qc.ca), and that written communications to staff, including after termination, are in French (www.legisquebec.gouv.qc.ca). A contract may be bound by a version in another language only if the parties expressly wish it after examining the French version (www.legisquebec.gouv.qc.ca). These duties apply regardless of headcount.

Thresholds that matter as the team grows

An enterprise that employs **25 persons or more** for six months must register with the **OQLF** (Office québécois de la langue française) (www.legisquebec.gouv.qc.ca), and the OQLF states that enterprises with 25 to 49 persons have been caught since June 1, 2025 (www.oqlf.gouv.qc.ca). A 2 to 12 person team is below both, but the register-based declaration of the share of staff who cannot work in French applies from five employees (www.quebec.ca).

Client-facing operations

Consumers have a right to be informed and served in French (www.legisquebec.gouv.qc.ca), and an enterprise serving a public other than consumers must inform and serve it in French (www.legisquebec.gouv.qc.ca). Contracts pre-determined by one party and related documents must be in French (www.legisquebec.gouv.qc.ca), as must invoices and receipts (www.legisquebec.gouv.qc.ca). For an Ontario service company, prepare these before the first Quebec engagement:

- **Standard terms:** A French version of the master services agreement and any online terms.
- **Quotes and invoices:** French templates with no extra charge for the French version.
- **Marketing:** French web pages and brochures for Quebec prospects.
- **Staff documents:** French application forms, working-conditions documents and training material.
- **Signage:** A proof reviewed against the markedly predominant rule before ordering.

Names and signs

An enterprise name must be in French (www.legisquebec.gouv.qc.ca), and the Registraire states that a French name must be declared if the constituting documents have no French version (www.quebec.ca). Public signs may be bilingual only if French is markedly predominant (www.legisquebec.gouv.qc.ca). A trademark may appear in another language only if registered under the federal Trademarks Act and without a French version in the register (www.legisquebec.gouv.qc.ca), and on signs visible from outside premises, French must still be markedly predominant (www.legisquebec.gouv.qc.ca). The regulation treats the French as predominant when its space is at least twice that of the other language in the same visual field (www.legisquebec.gouv.qc.ca). A satellite office with window signage should therefore have the sign reviewed against the regulation before ordering it.

The Decision Ledger: Activity-by-Agency Matrix

Table 2 below turns the preceding regulatory material into a ledger by agency, which is the operational core of this report. Citations in the table repeat sources given in the sections above.

Ledger line	Trigger	Responsible party	Evidence to keep	Deadline	Uncertainty
REQ registration	Carrying on an activity in Quebec, including a Quebec address or an act for profit	Ontario corporation	Declaration, NEQ, mandatory acceptance	60 days	Whether a given activity pattern triggers; mandatory vs establishment
Municipal occupancy	Commercial or professional activity in non-housing premises (montreal.ca)	Operator and premises (permit attached to both)	Permit copy, zoning check, borough email	Before use; borough times vary	Coworking occupant treatment not stated officially
Source deductions	Employee reports to or is attached to a Quebec establishment	Employer	Work agreements, supervision lines, TP-1015.3-V	Register before first pay	Attachment indicators are fact-based
CNESST	Hiring at least one worker with a Quebec establishment (www.cnesst.gouv.qc.ca)	Employer	Registration confirmation	Within 60 days of first worker (French page)	English page not found
GST and QST	Commercial activities in Quebec above the small-supplier limit (www.revenuquebec.ca)	Supplier	Registration numbers, place-of-supply notes	Before first taxable supply	No address-based rule found; adviser review
Corporate tax	Establishment in Quebec at any time (www.revenuquebec.ca)	Corporation	Allocation workpapers	Per return year	Definition of establishment is fact-based
French-language duties	Employing staff or serving clients in Quebec (www.legisquebec.gouv.qc.ca)	Employer	French contracts, terms, signage proofs	From first hire or first client	Counting rules for the 25-person threshold
Professional orders	Regulated occupation practised in Quebec	Individual professional	Recognition decision	Before practising	Which roles are regulated

Table 2 makes the structure visible: only the REQ and the municipal permit attach to the company and the premises, while payroll, language and sector licences attach to people and activities. The "uncertainty" column shows where official sources stop and fact-specific advice starts.

Data Analysis and Evidence

Montreal office market, third quarter of 2026

Brokerages publish Montreal office statistics with different methods, so figures should be read as a range. Vacancy and availability are different measures, so the CBRE and Cushman & Wakefield vacancy figures are not directly comparable with the Avison Young and Altus availability figures. CBRE reported Greater Montreal vacancy of **17.3%**, the lowest rate since the first quarter of 2023 (www.cbre.com), and net absorption of 558,000 square feet, the strongest quarter since the second quarter of 2024 (www.cbre.com). Cushman & Wakefield reported overall vacancy of **16.7%** (assets.cushmanwakefield.com) and said average asking gross rents remained largely unchanged (assets.cushmanwakefield.com). Avison Young's availability measure was **17.9%** (www.avisonyoung.ca), and Altus Group put availability at **16.1%** (www.altusgroup.com). CBRE's trophy buildings show net rents of **\$34.00 to \$42.00** per square foot (mktgdocs.cbre.com), while its survey covers modern buildings of 20,000 square feet or more (mktgdocs.cbre.com).

Prices, travel and a 12-month cost worksheet

Published prices as of October 2026 include WeWork meeting rooms from C\$59 per hour with monthly plans that bundle meeting-room credits. Travel is a second cost: VIA Rail lists **47 weekly** Toronto to Montreal departures (www.viarail.ca), publishes one-way "from" fares excluding sales taxes that vary by day and departure time (www.viarail.ca), and recommends booking at least two weeks ahead (www.viarail.ca). Porter lists Toronto to Montreal fares starting from CAD128 for the date searched (www.flyporter.com), and Air Canada notes that displayed fares may no longer be available at booking (www.aircanada.com). These are quoted "from" fares, not averages.

Table 3 below is the worksheet to fill in with real quotes. The right-hand column shows a labelled hypothetical, built only from published "from" prices and stated assumptions, to demonstrate the arithmetic.

Line	Your input (quote or estimate)	Basis	(Hypothetical Example) four dedicated desks
Monthly workspace x 12	Quoted monthly price x 12	Operator written quote, taxes shown separately	4 seats x \$450 x 12 = \$21,600 (the Dedicated desk tier, a "from" price per seat before taxes (montrealcowork.com))
One-time setup	Deposit, keys, signage, fit-out	Operator and borough quotes (montreal.ca)	\$0 assumed
Travel	Round trips x (fare x 2)	Current carrier fare (www.viarail.ca)	12 round trips in total across all travellers x 2 x \$110 = \$2,640 (the \$110 one-way fare is an unsourced assumption, not a quoted fare)
Meeting hours	Hours x hourly rate	Rate card	40 hours x \$59 = \$2,360
Professional fees	Registration, payroll, tax and legal advisers	Written fee quotes	Enter quotes (not estimated)
Registry and payroll fees	Registration and annual fees	Official tariff (cdn-contentu.quebec.ca)	Ontario corporations are exempt from registration fee

Line	Your input (quote or estimate)	Basis	(Hypothetical Example) four dedicated desks
12-month total	Sum of lines		\$26,600 before professional fees and taxes

In the hypothetical, travel and meeting hours add \$5,000, about 19% of the total, which is why the worksheet includes them. For comparison, a traditional lease is not like-for-like and needs its own quote, but its order of magnitude can be checked: CBRE's table shows a Greater Montreal average gross asking rent of \$37.95 per square foot (mktgdocs.cbre.com), and a Colliers-reported national figure of about 260 square feet per employee (www.connectcre.ca). For eight employees that is 2,080 square feet and about **\$78,936** per year in gross asking rent. This (Hypothetical Example) is an arithmetic illustration only, because the survey covers buildings of 20,000 square feet or more (mktgdocs.cbre.com) and no lease-term data were sourced. Brokerage commentary notes that coworking rents tend to be steeper than conventional office rents (indonesia.cbre.com).

Launch Timeline and the First-30-Day Evidence Checklist

The exit gate before signing a workspace agreement

Do not sign a multi-seat or private-suite agreement until these eight confirmations are in writing:

- **Activity memo:** Two paragraphs on what the company will do in Quebec, who will do it, and where they live.
- **REQ position:** An adviser's written view on whether registration is required, the filing date, and the mandatory plan.
- **Premises position:** The operator's confirmation of the occupancy permit holder, the permitted activity and the maximum occupancy.
- **Borough check:** An email from the borough counter on zoning and timing.
- **Payroll position:** A written attachment analysis for each planned hire, and the registration sequence.
- **Tax position:** A tax adviser's note on QST and corporate tax, without inference from the address.
- **Language readiness:** French employment contracts, client terms and sign proofs drafted.
- **Exit terms:** The workspace agreement's notice period, deposit and assignment terms, priced into the cost worksheet.

Launch timeline with gating dependencies

1. **Weeks 0 to 2:** Complete the activity memo, send the operator questions, and request quotes on identical terms from at least three operators.
2. **Weeks 2 to 4:** Obtain adviser positions on REQ, payroll and tax; the borough counter replies on zoning and permit timing.
3. **Weeks 4 to 6:** Sign the workspace agreement only if the exit gate is complete. Where a permit is needed, allow for borough times such as the 6 to 8 weeks one borough states.
4. **At first Montreal activity:** Start the 60-day registration clock, register for source deductions before the first Quebec pay, and register with the CNESST once a worker is hired.

5. **Day 30:** Review the evidence file below and decide whether the tier still fits.

First-30-day evidence checklist

- **Registry:** Filing receipt, NEQ and mandatory acceptance.
- **Premises:** Operator permit copy and any borough correspondence.
- **People:** Signed French contracts, TP-1015.3-V forms, and a log of each person's work location and supervisor.
- **Clients:** French terms and invoices ready.
- **Costs:** Actual spend against the worksheet.

Escalate to an adviser if headcount grows toward five, since the French-language declaration begins there, or if staff start signing contracts for the company in Quebec.

Implications and Future Directions

The official sources show that most obligations scale with people and activity rather than with square footage, so the most useful discipline is a dated record of who worked where. Market conditions favour tenants for now: CBRE describes a second consecutive quarterly decline in vacancy (www.cbre.com) while Cushman & Wakefield reports asking rents largely unchanged (assets.cushmanwakefield.com), which may mean that flexible terms rather than headline discounts are the bargaining point in late 2026, although no source tested that.

Rules are also moving: the June 1, 2025 amendments extended the OQLF registration threshold to 25 to 49 persons (www.oqlf.gouv.qc.ca). Readers should re-check the official pages cited here at the time of signing, as several carry no last-updated date.

Frequently Asked Questions (FAQs)

Must an Ontario company register in Quebec if it only rents a meeting room?

Not necessarily. The official test is whether the company carries on an activity in Quebec, and the listed situations include a Quebec address, a Quebec telephone line or an act for profit (www.quebec.ca).

Occasional meetings without staff, mail or contracts at the address are a different fact pattern from a staffed office, but the answer depends on the activity and should be confirmed with an adviser.

Does a virtual office address count as a Montreal office?

The official pages opened do not address virtual addresses. A Quebec address possessed by the company is one listed situation of carrying on an activity, and the register glossary defines an establishment as a place where the enterprise conducts its activities (quebec.ca). A mailing address with no staff is not a staffed office, and no tax outcome should be inferred.

What is the deadline for extra-provincial registration?

The Registraire states 60 days from commencing activities in Quebec (www.quebec.ca); the Act refers to 60 days after registration becomes compulsory.

Does Bill 96 apply to a team of three?

Yes for employer duties: contracts, offers and staff communications in French (www.legisquebec.gouv.qc.ca). The 25-person OQLF registration threshold does not apply at that size (www.legisquebec.gouv.qc.ca).

How does an Ontario employer hire an employee in Quebec?

The employer registers for source deductions (www.revenuquebec.ca), opens a CRA payroll account (www.revenuquebec.ca), registers with the CNESST (www.cnesst.gouv.qc.ca), and applies the attachment analysis. The employee's contract must be in French unless the parties expressly wish otherwise.

Is QST registration required?

As a rule, a business must register for GST and QST if it carries on commercial activities in Quebec, subject to the small-supplier limit (www.revenuquebec.ca). Sales tax can apply to services supplied to Quebec customers even without an office (www.revenuquebec.ca), so review it with an adviser.

Is coworking suitable for a small team?

For 2 to 12 people, published options range from hourly meeting rooms to private offices (www.wework.com) (montrealcowork.com). Suitability depends on the exit gate, not on the price.

Conclusion

A Montreal satellite office from Ontario is best treated as four separate decisions that happen to share an address: registration with the REQ, a municipal occupancy permit attached to premises and operator, Quebec payroll triggered by where people report, and French-language operations that begin with the first employment contract. The official sources opened for this report give precise tests and dates, such as the 60-day registration window, the attachment test for remote employees and the French contract rule, but they stop short of telling a company whether its own facts meet those tests. That gap is the reason for the exit gate.

The practical recommendation is to buy the smallest tier that matches the documented activity, keep a dated record of who works where, and graduate to dedicated desks or a private suite only when the written confirmations are complete. The worksheet in Table 3 turns real quotes into a 12-month figure, and the ledger in Table 2 shows who owns each obligation. Anything that depends on an address, a contract or a person's duties belongs with a lawyer, accountant or payroll adviser, and nothing here has been reviewed by a professional.

Source links

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

1. <https://www.quebec.ca/en/businesses-and-self-employed-workers/start-entreprise/register-constitute-enterprise/learn-about-registration/about-registration>
2. <https://www.legisquebec.gouv.qc.ca/en/document/cs/P-44.1>
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14. <https://www.regus.com/en/ca/montreal/virtual-offices>
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