

## Application for Registration as a Firm Extra-Provincial Limited Liability Partnership (Extra-provincial LLP)

This application is for members seeking to register as an Extra-provincial LLP under CPA Nova Scotia By-laws. No firm may offer services to the public in Nova Scotia until firm registration is confirmed by CPA Nova Scotia.

### Instructions:

1. The complete application package includes the following:
  - a. an Application for Registration as an Extra-provincial LLP.
  - b. a copy of the completed application for registration as an extra-provincial LLP that the applicant intends to submit to the Registrar of Joint Stock Companies.
  - c. a completed [Professional Liability Insurance Declaration](#).
  - d. The applicable fee of \$250, plus HST (\$287.50) will be invoiced and payable online.
2. The extra-provincial LLP must appoint and maintain a Nova Scotia member who is a partner in the partnership to serve as the firm representative. **There must be at least two Nova Scotia partners.** The representative will be the contact for the extra-provincial LLP as applicable.
3. The extra-provincial LLP must complete registration with the Registry of Joint Stock Companies. In order to do so, when the Registration Committee is satisfied that the requirements of the By-laws have been met (through application form), it shall approve the proposed extra-provincial LLP, with conditions. The Chief Executive Officer shall issue to the Registrar of Joint Stock Companies the statement required by clause 7A(1)(e) of the *Partnerships and Business Names Registration Act*.
4. The Chief Executive Officer, upon receipt of proof of the registration of the extra-provincial LLP as such with the Registry of Joint Stock Companies, shall register the extra-provincial LLP as a registered firm in the Limited Liability Partnership category.

**Please be advised that upon deregistration of any registered firm, there is a mandatory requirement to maintain 6-year discovery period insurance coverage following deregistration. Please see our website for more information on [professional liability insurance](#).**

Please complete the following application form and email your application package to [registrations@cpans.ca](mailto:registrations@cpans.ca).

## Information

The *Limited Liability Partnership Registration Regulations* created under the *Partnerships and Business Names Registration Act* require an extra-provincial LLP to include two or more persons as partners under Section 64. To be clear, the Regulation requires these partners be Nova Scotia residents.

Firms intending to practice public accounting (audits and reviews) will require the member(s) responsible to sign-off on Audit or Review engagements, separately, to apply for licensing from the Public Accounting Licensing Committee.

Submission of this application will initiate the review by the Registration Committee for practice name requirements. The proposed firm name must be consistent with the **Registered Firm Name Policy**.

An extra-provincial LLP must inform CPA Nova Scotia's Chief Executive Officer, in writing, within ten (10) days of any change;

1. in the extra-provincial LLP's Nova Scotia partners;
2. if it has been removed from the Registry of Joint Stock Companies by the Registrar of Joint Stock Companies;
3. is no longer registered under the laws of a jurisdiction in Canada other than Nova Scotia, as the case may be;
4. if it no longer meets the insurance requirements set out in the By-laws; or
5. the appointment of a replacement or substitute firm representative.

When the Registration Committee is satisfied that the By-law requirements have been met, it shall approve the proposed extra-provincial LLP. The Chief Executive Officer shall issue to the Registrar of Joint Stock Companies the statement required by clause 7A(1)(e) of the *Partnerships and Business Names Registration Act*.

The Chief Executive Officer, upon receipt of proof of the registration of the LLP as such with the Registry of Joint Stock Companies, shall register the extra-provincial LLP as a registered firm in the Limited Liability Partnership category.

Application for Registration as a Firm  
Extra-provincial LLP

The proposed name of the firm in accordance with the naming policy is:

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**Appointed representative:** *This is a Nova Scotia partner appointed to be the personal representative*

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Member Name:

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Address:

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Phone (work):

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Phone (Home):

Email:

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**Partners:**

*All Nova Scotia Partners (must be at least two members) and Nova Scotia Partners professional corporations, if any, are required to be listed below. This will form the basis of the Partners registered. Complete the following or attach a separate listing.*

**Partner**

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Member Name/Nova Scotia Partner, if applicable:

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Address:

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Phone (work):

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Phone (Home):

Email:

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Percentage of ownership held:      %

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**Partner**

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Member Name/ Nova Scotia Partner, if applicable:

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Address:

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Phone (work):

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Phone (Home):

Email:

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Percentage of ownership held:      %

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Partner

Member Name/Nova Scotia Professional Corporation, if applicable:

Address:

	Phone (work):
Phone (Home):	Email:
Percentage of ownership held:     %	

Partner

Member Name/Nova Scotia Professional Corporation, if applicable:

Address:

	Phone (work):
Phone (Home):	Email:
Percentage of ownership held:     %	

Partner

Member Name/Nova Scotia Professional Corporation, if applicable:

Address:

	Phone (work):
Phone (home):	Email:
Percentage of ownership held:     %	

Partner

Member Name/Nova Scotia Professional Corporation, if applicable:

Address:

	Phone (work):
Phone (home):	Email:
Percentage of ownership held:     %	

Street Address for every office location:

Location #1	Location #2
Address:	Address:
Phone:	Phone:
Location #3	Location #4
Address:	Address:
Phone:	Phone:

*(If there are additional practicing office(s) locations, please attach a complete listing to the application.)*

Reason(s) for Application:

- Formation of a new extra-provincial LLP
- Merger of one or more practices to form an extra-provincial LLP
- Initial registration of an LLP

*Please attach a form outlining the impact to any existing registered firms, if any. This would include documentation regarding discovery insurance should the reason for application be a merger of one or more practices.*

Area of practice: *(Please indicate if the firm will provide any of these services to the public.)*

**Public Accounting Services:**

- Review Engagements\*
- Audit Engagements\*

**Regulated Services:**

- Compilation Engagements\*\*
- Tax Services (analysis, advice, counsel, interpretation) \*\*
- Accounting Services (analysis, advice, counsel, interpretation) \*\*

**Other Services:**

Practice of the profession outside Public Accounting or Regulated Services  
(please describe):

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Indicate what member(s) will sign-off on Audit and Review Engagements\*

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\*Audit and Review Engagements are included in The *Chartered Professional Accountants Act* definition of public accounting and require members who sign-off on engagements to be licensed by the CPA Nova Scotia Public Accounting Licensing Committee.

\*\* See definitions in CPA Nova Scotia By-Laws

### Undertakings

1. The extra-provincial limited liability partnership's name is suffixed by the phrase "Limited Liability Partnership" or its abbreviation "LLP".
2. We will provide the Registration Committee with a copy of the certificate of registration or such other proof of registration as the Registration Committee may require, within twenty-one days of the extra-provincial LLP being registered with the Registry of Joint Stock Companies.
3. The extra-provincial LLP undertakes to remove any protected designation from the organization's name and to cease using any protected designation the description of the organization immediately upon the revocation of the registration.
4. Each Nova Scotia partner (either member or Nova Scotia professional corporation) of an extra-provincial LLP must obtain and maintain liability insurance that:
  - a. includes the extra-provincial LLP as a named insured;
  - b. provides minimum coverage in respect of professional liability claims in the amount of \$1,500,000 if the partner practices in an extra-provincial LLP in which three (3) or fewer members are engaged or \$2,000,000 if the partner practices in an extra-provincial LLP in which four (4) or more members are engaged; and
  - c. provides that the minimum coverage of any policy required by this By-Law be available in respect of all claims made six (6) years following the coverage period stipulated in the policy.
5. The extra-provincial LLP will inform CPA NS in writing within 10 days of:
  - a. any changes in the extra-provincial LLP's partners;
  - b. if the extra-provincial LLP or any of its partners are removed from the Registry of Joint Stock Companies;
  - c. if it does not meet the insurance requirements; and
  - d. if it appoints a replacement or substitute representative

## Declaration

The following declaration must be sworn by each Nova Scotia partner who is a partner of the extra-provincial LLP:

I Declare that:

1. I am a partner or professional corporation or both in the extra-provincial LLP and a member and/or registered professional corporation in good standing.
2. I am a partner or a professional corporation who practices in Nova Scotia.
3. The information provided in this application and the copies of documents provided with this application are true and complete.
4. I agree to the undertakings of this application.
5. I will operate in accordance with The *Chartered Professional Accountants Act*, CPA Nova Scotia By-Laws, CPA Nova Scotia Policy, and CPA Nova Scotia Code of Professional Conduct.

Dated this \_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, Nova Scotia.

\_\_\_\_\_  
Member/Partner Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Partner Signature

\_\_\_\_\_  
Witness Signature

Dated this \_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, Nova Scotia.

\_\_\_\_\_  
Member/Partner Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Partner Signature

\_\_\_\_\_  
Witness Signature

Dated this \_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, Nova Scotia.

\_\_\_\_\_  
Member/Partner Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Partner Signature

\_\_\_\_\_  
Witness Signature

Dated this \_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, Nova Scotia.

\_\_\_\_\_  
Member/Partner Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Partner Signature

\_\_\_\_\_  
Witness Signature

Dated this \_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, Nova Scotia.

\_\_\_\_\_  
Member/Partner Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Partner Signature

\_\_\_\_\_  
Witness Signature

Dated this \_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, Nova Scotia.

\_\_\_\_\_  
Member/Partner Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Partner Signature

\_\_\_\_\_  
Witness Signature

Dated this \_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, Nova Scotia.

\_\_\_\_\_  
Member/Partner Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Partner Signature

\_\_\_\_\_  
Witness Signature

**(Additional names can be added as necessary)**