

### 4.25 Incorporation

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**Purpose:**

Physiotherapists who own and operate physiotherapy practices are often advised by their accountants to take advantage of the tax benefits afforded through incorporation of their business.

*The Physiotherapists Act* of Manitoba does not make provision in the legislation for incorporation of a physiotherapy practice. In 1999, the provincial government passed separate legislation for the incorporation of professional practice for several other professions, which did not include physiotherapy.

**Policy:**

Since *The Physiotherapists Act* does not permit incorporation of a physiotherapy practice, the College cannot provide approval for incorporation of a member's practice, to the Corporations Branch. The College can provide the Corporations Branch with information pertaining to the member's physiotherapy registration status.

Registrants of the College who wish to incorporate are advised to establish a separate entity from their physiotherapy practice/clinic. This new entity or holding company would be the body which undertakes the business dealings of the physiotherapy practice, for example, signing a lease, hiring and paying employees etc. This new company would not provide any physiotherapy services to the public. The new entity would be permitted to incorporate under the statutes of Manitoba.

For further legal information, registrants are advised to contact their lawyer.