

What Is the Canada Revenue Agency (CRA) Business Number?

By Susan Ward

You Need a Business Number When Dealing with the Government



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The **Business Number (BN)** is a unique number the [Canada Revenue Agency \(CRA\)](#) assigns your business as a tax ID. It is a nine-digit number that is unique to your business and that is used when dealing with federal, provincial, or local governments. The Business Number (BN) may change if your [business is sold](#) or the legal structure changes; for example, you convert your business from a [sole-proprietorship](#) to a [corporation](#) or [partnership](#).

Do I Need a Business Number (BN)?

You require a Business Number if you intend to register for one or more government **program accounts**, such as:

- The [GST/HST](#) (required if your business does not meet the [Small Supplier definition](#)). See [Starting a Business: Register for the GST/HST](#), [Grappling with the GST/HST](#), and [PST, GST and HST Rates for All the Different Provinces and Territories in Canada](#)
- Payroll deductions (if you have employees - see [Guide to Payroll Deductions](#)). You may have more than one payroll account
- Import/[export](#) (see [Starting an Import Business in Canada](#) and [How to Develop an Export Marketing Plan](#))
- Corporate income tax (see [Canadian Corporate Tax Guide](#))
- Excise Duty (applies to businesses that export wine, beer, spirits and tobacco products made in Canada)

Each program account is assigned a 15 character number that uses the Business Number as the first 9 characters, then a two letter identifier for the program identifier (**RT** for GST/HST, **RM** for import/export, and **RP** for payroll) followed by a 4 digit reference number for the specific account.

For example:

Account	Bus. Number	Program ID	Ref. Number
Income Tax	112346789	RC	0001
Payroll	112346789	RP	0001
HST Acct 1	112346789	RT	0001
HST Acct 2	112346789	RT	0002
Import/Export	112346789	RM	0001

The reference number allows you to have multiple accounts under the same Business Number and program ID. For example, you may wish to have more separate HST accounts for different divisions of your business as demonstrated in the table above.

The Canada Revenue Agency is working with the provinces to incorporate the use of the Business Number for provincial programs, allowing businesses to simplify their dealings with public sector groups at all levels by using a single Business Number as a reference for all communications. When you register a business in a province that uses the CRA Business Number you are automatically assigned the number at registration time. For instance:

- [British Columbia](#) - provincial programs such as [WorkSafeBC](#) use the BN.
- Ontario - the Ontario government has adopted the CRA Business Number; see the [Ontario Ministry of Labour website](#) for more information.
- Manitoba - Manitoba corporations, cooperatives, and tax programs use the Business Number. Municipalities such as the City of Winnipeg also use the same number format for accounts - for example, **112346789 MM 0001** would be an example of a City of Winnipeg program account number (the first nine digits are the same as the CRA Business Number). See [Entrepreneurship Manitoba](#) for details.
- Nova Scotia - the Business Number is used for various government services in Nova Scotia, including licences, permits, registrations, Workers' Compensation Board insurance, etc. Refer to [Access Nova Scotia](#) for more information.
- New Brunswick - the Business Number is being phased in with various provincial departments and agencies; see [Service New Brunswick](#) for details.
- Saskatchewan - [Information Services Corporation \(ISC\)](#) is the company responsible for managing the CRA's Business Number program for the province of Saskatchewan.

(If you need a Business Number and have not yet registered, here's [how to register for a Business Number](#).)

You Might Not Need a Business Number

It's possible that a business may not need a business number if the business is not engaged in any of these activities. If you run a sole proprietorship, for instance, that qualifies as a Small Supplier (making less than \$30,000 annually from all your

business activities world wide and not being one of the businesses that is an exception to the Small Supplier rule) and does not have any employees, then you could operate without a Business Number.

However, all businesses will need a business name.

Business Name

On the other hand, a business name is basically what a business's owner or owners have decided to call their company to identify it to the public - it is not necessarily unique across Canada. Usually a business owner tries to select a business name that expresses what the company does and sounds good, to make the name as attractive as possible to potential customers and/or clients. Almost all businesses must [register their business name](#) in their province or territory of operation (or federally), unless the business is a [sole-proprietorship](#) and the business name is the legal name of the owner with no additions.

If you are in the process of naming your new business, [5 Rules for Choosing a Business Name](#)

will help you choose the best name possible for your new venture.

Back to > [Starting a Business FAQs Index](#)

Also Known As: BN