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Publisher's Note

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Previous release was 2020-1

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Drache, Hayhoe, Stevens

Charities Taxation, Policy & Practice, Caselaw Collection

This release updates the Caselaw Collection with recent cases.

Highlights

Volume 2

Benefits Received: Is it a Gift?

In *Herring v. The Queen*, where taxpayers participated in leveraged donation program through which they made gifts in favour of registered charity then claimed charitable tax credits for total pledged amount. Donations were not eligible amount under section 248(31) of *Income Tax Act* and tax receipts submitted did not indicate correct amount of alleged cash gift.

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Volume 3

Selected Non-Tax Cases:

In *Agency Chiefs Tribal Council Inc. v. Big River First Nation*, the Saskatchewan Court of Appeal recognized the importance of considering Indigenous custom and tradition when interpreting general corporate legislation and the common law.