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Charities Taxation, Policy & Practice, Caselaw Collection

This release updates the Caselaw Collection with recent cases.

Highlights

Volume 1

Charitable Donations: Benefits Received, Is it a Gift?

In *Parker v. The King* (detailed in Volume 2), where the Appellant claimed a charitable tax credit for a cash donation and a purported pharmaceutical donation, but the Minister of National Revenue disallowed the pharmaceutical donation due to lack of evidence.

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Volume 2

Gifts in Kind: Valuation and Related Issues

In *Walby v. The King*, where the taxpayers participated in a charitable donation program called the Global Learning Gifting Initiative (GLGI) and received charitable receipts for their cash contributions and educational courseware licenses. However, the Minister of National Revenue denied their charitable tax credits, and the appeals were dismissed because the taxpayers did not have donative intent when they made their cash contributions to the GLGI program.

Volume 3

Revocation of Registration

Three cases have been added:

- *Ron W. Cameron Charitable Foundation v. Canada (National Revenue)* where the Minister of National Revenue revoked a charity's registration and the charity appealed, requesting additional materials from the Minister to support its appeal. The court dismissed the charity's motion for an order requiring the Minister to provide the additional materials, finding that the materials requested were not relevant to the issues raised in the appeal and that the Minister had provided all necessary materials.
- *Sheldon M. Chumir Foundation for Ethics in Leadership v. Canada (National Revenue)* where the Appellant requested that notice of revocation of registration not be published in *Canada Gazette*, but the application was dismissed.
- *Sigma Chi Canadian Foundation v. Canada (National Revenue)* where the Minister of National Revenue revoked the charitable registration of an international fraternal foundation due to non-compliance with statutory requirements, and the foundation appealed the decision. The appeal was dismissed because the foundation provided private benefits to its members through its in-house scholarships, made loans to non-qualified donees, and failed to maintain direction and control over its scholarship program.