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CHARITIES TAXATION, POLICY AND PRACTICE — GOVERNMENT PUBLICATIONS

Robert B. Hayhoe Release No. 2, October 2025

Publisher's Special Release Note 2025

The pages in this work were reissued in October 2025 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the October 2025 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

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This release revises Chapters: 1 (Information Circulars); 4 (Guides, Pamphlets & Publications); and 6 (CRA Views).

Highlights

Highlights of this release include the following:

- Chapter 1—Information Circulars:
 - IC84-3R6, List of foreign charities that have received a gift from His Majesty in right of Canada has been updated.
- Chapter 4—Guides, Pamphlets & Publications:
 - T1236, Qualified Donees Worksheet/Amounts Provided to Other Organizations, has been updated.
 - The Audit Process for Charities has been updated.
- Chapter 6—CRA Views:
 - A CRA View discussing the filing requirements for a registered charity and non-profit organization under paragraph 149(1)(1) has been added.