(Current to 2022-1; referenced to section.)

Agency relationships, 12.6.1

- Agency agreement details, 12.6.1(2)
- Agency law, 12.6.1(1)
- Intellectual property issues in agency agreements, 12.6.1(4)
- Multi-agency agreements, 12.6.1(3)

Annulment

- Post-2004, 10.4.2
- Pre-2004, 10.4.1

Appeals, 10.6

- General observations on registration appeals, 10.6.5
- • Operating while appealing, 10.6.5(1)
- Intermediate sanction appeals, 10.6.2
- Objections, 10.6.1
- • Irreparable harm, 10.6.1
- Refusal appeals, 10.6.3
- Revocation appeals, 10.6.4
- • Rule 317(1), 10.6.4
- • Rule 318(1), 10.6.4

Associated charities, 11.1

Audits

- Audit day, 10.2.10
- • Oral interviews, 10.2.1(1), 10.2.10
- CRA charities audits, 10.2
- • CRA audit authority, 10.2.1
- • Audits, 10.2.1(1)
- • Oral interviews, 10.2.1(1)
- • Requirements, 10.2.1(2)
- • Search warrants, 10.2.1(3)
- • *Charter* challenges, 10.8
- • CRA audit philosophy, 10.2.2
- • CRA audit selection, 10.2.3
- • International charities, 12.11
- • Canadian Magen David Adom case, 12.11.2
- • Intermediate sanctions, 12.11.3
- • *Tel Aviv Foundation* case, 12.11.1
- Findings, 10.2.11
- • Legal representation and submissions, 10.2.11(2)
- • Time limits, 10.2.11(1)

- General, 10.1
- Notification, 10.2.6
- Office audits, 10.2.7
- Ombudsman, 10.9
- Parameters, 10.2.8
- Pre-audit review, 10.2.9
- Registered charity
- • Audit philosophy of, 10.2.4
- • Voluntary disclosure, 10.2.4(1)

Business and business-like activities

- Case law, 14.2
- • Alberta Institute, 14.2.1
- • *Earth Fund*, 14.2.2
- • House of Holy God, 14.2.3
- • Prescient Foundation, 14.2.4
- Charities Directorate CPS-019 Guidelines, 14.3
- • Linked to purpose, 14.3.1
- • Subordinate to purpose, 14.3.2
- CRA audit approach, 14.4
- General, 14.1
- Sanctions for inappropriate business activities, 14.5
- Statutory framework, 14.1
- • Limited partnerships, 14.1.1
- Structures for carrying on, 14.6
- • Business trust, 14.6.2
- • Community contribution company, 14.6.5
- • Community economic development activity, 14.6.4
- • Program related investments (PRIs), 14.6.4
- • Community Interest Company, 14.6.5
- • Controlled corporation, 14.6.1
- • Joint ventures, 14.6.3
- • Social enterprise, 14.6.6
- • Benefit Corporations (B corps), 14.6.6(2)
- • Social impact bonds (SIB), 14.6.6(1)
- • Social Innovation Advisory Council (SIAC), 14.6.6
- • Social Innovation and Social Finance Strategy (SISF), 14.6.6

Canada-U.S. Tax Treaty, 12.4

- Activities by Canadian charities in the U.S., 12.4.2
- Deductibility of contributions, 12.4.3
- Gifts from Canadian charities to U.S. charities, 12.4.1

Capital property, gifting of, 17.3.1

- Anti-avoidance provisions, See Anti-avoidance provisions
- Basic framework

- • Annual limits on charitable donations, 18.2.2
- • Deemed disposition and election of donated value, 18.2.1
- General, 18.5
- Overview, 18.1
- Special types, 18.3
- • Art gifts by artist/art dealer, 18.3.4
- • Cultural property, 2.3.21, 18.3.1, 20.7.3
- • Depreciable property, 20.7.4
- • 2017 Budget, potential changes, 18.3.2
- • Ecological property, 18.3.2, 20.7.2
- • Private company shares, 20.7.5
- • Listed securities, 18.3.5, 20.7.1
- • Flow-through shares, 18.3.5(1), 20.7.1(1)
- • Rebate and rewards, 18.3.6
- • Residual interests, 18.3.3
- Valuation, 17.6
- • Fair market value, 17.6.1, 20.3
- • Calculating, 17.6.2
- • Specific fundraising scenarios, 17.6.1

Carter Commission, 2.3.2

- Business income, 2.3.2(2)
- Charitable deduction, 2.3.2(4)
- Federal administration, 2.3.2(3)
- Tax-exempt status, 2.3.2(1)

Charitable donations

- Annual limits on, 18.2.2
- Charitable gifts, tax treatment of, 17.2
- • First-time Donor's Super Credit (FDSC), 2.3.15
- • Tax credits, 17.2.2
- • Tax deductions, 17.2.1
- Conclusion, 17.9
- Effective dates of donation changes, 17.8
- Gift", meaning of, See "Gift", meaning of
- Legislative framework, 17.3
- • Deemed donations, 17.3.3
- • Life insurance proceeds, 17.3.3(1)
- • Partnerships, 17.3.3(2)
- • RRIFs, 17.3.3(1)
- • RRSPs, 17.3.3(1)
- • Gifting capital property, 17.3.1
- • Gifts made in year of death, 17.3.2
- • post 2016 rules, 17.3.2
- • pre 2016 rules, 17.3.2
- Overview, 17.1

- Tax Shelter Anti-avoidance provisions, See Tax Shelter Anti-avoidance provisions
- • Advisor liability, 17.7.6
- • Cancellation of E-filing privilege, 17.7.8
- • CRA assessment delays, 17.7.9
- • CRA duty of care, 17.7.12
- • CRA notice on tax shelters, 17.7.11
- • Duty on taxpayers, 17.7.7
- • Promoter liability, 17.7.5
- • 2011 Budget amendments, 17.7.5

Charitable organizations

- Definition, 5.2
- • "All resources", 5.2.1
- • Charitable activities vs charitable purposes, 5.2.1(1)
- • • Charitable activities, 5.2.1(1)(a)
- • Criticism, 5.2.1(1)(b)
- • Granting activities, 5.2.1(4)
- • Political activities, 5.2.1(3)
- • Related business, 5.2.1(2)
- • "Control" test, 5.2.3
- • Contribution" test, 5.2.3(1)
- • • Arm's length directors, 5.2.3(1)(a)
- • • Difficulty with "contribution" test, 5.2.3(1)(c)
- • • Source of funding, 5.2.3(1)(b)
- • Implications and opportunities, 5.2.3(3)
- • New "control" test, 5.2.3(2)
- • No benefit to members, 5.2.2
- De-registration, 5.3
- Disbursement quota, See Disbursement quota
- General, 5.1, 5.4
- Public foundations and, 11.2.1
- • Hospital foundations, 11.2.1(1)
- • Other foundations, 11.2.1(2)
- • Registered charity, definition, 5.2
- • Trustee residence, 5.2
- • S. 149.1 (ITA), 5.2.1
- Special Senate Committee on the Charitable Sector (June 2019), 2.3.23
- Special Senate Committee on the Charitable Sector (Budget 2021), 2.3.22

Charitable Trusts, legal meaning of

- Conclusion keeping the meaning clear, 3.2
- • Administrative devices to define borders of charities, 3.2
- • Revenue authorities, 3.2
- • • Listing of charitable organizations available for public inspection, 3.2
- • • Registered charities and non-profit organizations distinguished, 3.2
- • • Social welfare trusts, 3.2

- • English case law having different charity circumstance, 3.2
- • Charity commission having duty to register charitable bodies, 3.2
- • • No national commission in Canada, 3.2
- • • Register accepted for tax purposes in England, 3.2
- • Gift for purposes replaced by gifts to operating charities in Canada, 3.2
- • Interpretation bulletins, need for, 3.2
- • Meaning of "charitable" becoming administrative manner, 3.2
- • Nathan Committee report, 3.2
- • Provincial legislation not updating concept of "charity", 3.2
- • Litigation involving local property taxation, 3.2
- • Taxation requiring closer scrutiny of charitable institutions, 3.2
- • Whether courts prepared to accept trusts and other entities as being charitable, 3.2
- • Whether "charitable" being sufficient description of entity to qualify for exemption, 3.2
- Subject matter and public interest
- • Beneficial to community, other purposes, 3.1.4
- • Community at large, benefit of, 3.1.4(5)
- • Ex-service personnel, support and car of, 3.1.4(2)
- • Relief of distress and suffering, 3.1.4(1)
- • Social and recreational purposes, 3.1.4(3)
- • Sport, promotion of, 3.1.4(4)
- • What falls under other purposes beneficial to community, 3.1.4(6)
- • • General approach for determining, 3.1.4(6)
- • Education, advancement of, 3.1.2
- • Nature of education, 3.1.2(1)
- ••• Attempts to describe what included, 3.1.2(1)(a)
- ••• Education and political purpose, 3.1.2(1)(b), 3.1.2(1)(c)
- ••• Education institutions, 3.1.2(1)(b), 3.1.2(1)(c)
- • Education outside schools, colleges and formal centres, 3.1.2(1)(c)
- • Professional training, 3.1.2(1)(d)
- ••• Quality of education required for public benefit, 3.1.2(1)(e)
- • Public benefit, 3.1.2(2)
- • Relief of poverty, 3.1.1
- • Nature of poverty, 3.1.1(1)
- ••• Financial need, required degree of, 3.1.1(1)(b)
- • • What forms of need, 3.1.1(1)(a)
- • Public benefit, 3.1.1(2)
- • Religion, advancement of, 3.1.3
- • Nature of religious activity, 3.1.3(1)
- • Burial places and grave sites, upkeep of, 3.1.3(1)(b)
- •••• Closed religious orders, 3.1.3(1)(i)
- ••• Gifts to minister of religion in name of minister, 3.1.3(1)(f)
- • Limits on scope of religion, 3.1.3(1)(i)
- ••• Ministers of religion, active and retired, support of, 3.1.3(1)(c)
- • • Missions, 3.1.3(1)(d)
- • • Private masses or other private religious practices, 3.1.3(1)(g)

- • • Repair of churches, development from, 3.1.3(1)(a)
- ••• Training of minister of religion in name of minister, 3.1.3(1)(e)
- • Presumption of public benefit, 3.1.3(3)
- • Public benefit, 3.1.3(2)

Charities

- Businesses and, 11.2.4
- • Employee charity trusts, 11.2.4(1)
- Cemeteries, 19.7.5
- Defined, 1.3.1(1)
- Non-profit organizations and, 11.2.3
- Tax regulatory matters, 1.3.1(2)

Charter of Rights and Freedoms

- Challenges
- • Audits, 10.8
- • Political purposes, 13.8

Community Contribution Company, British Columbia, 14.6.5

Community Interest Company, Nova Scotia, 14.6.5

Constitutional analysis, 1.2

CPS-021: Registering charities that promote racial equality, 13.6.2

CPS-022: Political activities, 13.6.1

CRA Charities Directorate transparency

- 2004 transparency amendments, 9.7.4
- Changes in transparency rules, 9.7.3
- • JRT proposals, 9.7.3(1)
- • Annual return, 9.7.3(1)(c)
- • Compliance, 9.7.3(1)(b)
- • Operational guidance, 9.7.3(1)(d)
- • Registration, 9.7.3(1)(a)
- Charities partnership and outreach program, 9.7.6
- Future directions initiative, 9.7.2
- Other qualified donees, 9.7.5
- Previous proposals, 9.7.1
- Public access to information, 9.7.7

Cultural Property Act

• Designated institutions under, 15.3

Deregistration

- Charitable organizations, 5.4
- Private foundations, 7.4
- Public foundations, 6.4

Disbursement quota

- 2004-2010 rules, 8.3.4
- • Factor A: 80% of receipted gifts, 8.3.4(1)
- • Factor A.1: "enduring property", 8.3.4(2)
- • 10-year gifts, 8.3.4(2)(a)
- • Treatment of "enduring property" under factor A.1, 8.3.4(2)(b)
- • Factor B: gifts between charities, 8.3.4(3)
- • Factor B.1: 3.5% rule, 8.3.4(4)
- • Calculation of factor B.1, 8.3.4(4)(b)
- • Reduction of quota, 8.3.4(4)(a)
- Background, 8.2
- Excess, 8.6
- Federal Budget 2010: disbursement quota reforum, 8.4
- • New anti-avoidence provisions, 8.4.1
- • Non-arm's length inter-charity transfers, 8.4.1(1)
- • Undue Delay, 8.4.1(2)
- Federal Budget 2021, 2.3.22
- Former rules, 8.3
- • Charitable organizations pre-2004, 8.3.1
- • Private foundation pre-2004, 8.3.3
- • Public foundation pre-2004, 8.3.2
- General, 8.1, 8.7
- Issues relating to, 8.5
- • Accounting funds, 8.5.2
- • Non-charitable expenditures, 8.5.1
- • CRA's restrictive new position, 8.5.1(1)
- • Deemed non-charitable expenditures, 8.5.1(3)
- • Guide to Registered Charity Information Return, T4033, 8.5.1(1)
- • Lack of legal basis for new position, 8.5.1(2)
- Shortfalls, 8.6

Donations, 1.4

- Capital property, planned donations of, 20.7
- • Cultural property, 2.3.21, 20.7.3
- • Ecological property, 20.7.2
- • Listed securities, 20.7.1
- • Donations of flow-through shares, 20.7.1(1)
- Corporate, 20.11
- • Capital dividend account, 20.11.1
- • Corporate-owned insurance, 20.11.4
- • What happens on death, 20.11.4(1)
- • Corporate foundations, 20.11.8

- • Directing donation, 20.11.3
- • Inventory, 20.11.6
- • Medicine, 20.11.6(1)
- • Listed stocks and bonds, 20.11.2
- • Naming opportunities, 20.11.6
- • Sponsorships or donations, 20.11.5
- Foreign donors, 13.6.1, 13.11.1
- RRSPs, 20.9
- Reform, 2.3.12(2)
- Returning, 19.8
- Testamentary gifts, 20.10
- • Donatio mortis causa, 20.10.2
- • Executor's discretion, 20.10.1
- Trusts, using, 20.5

Donor-advised funds (DAF)

- Advantages, 20.4
- Criticisms, 20.4
- Risk, 20.4

Education as charitable purpose, 13.11.1

Employee charity trusts, 11.2.4(1)

Excess business holdings regime

- Background and structure, 7.6.1
- • Divestiture required, 7.6.1(3)
- • Monitoring phase, 7.6.1(2)
- • Safe harbour, 7.6.1(1)
- Compliance, 7.6.3
- Evaluation of business rules, 7.6.8
- Exempted shares, 7.6.5
- Penalties, 7.6.7
- • Anti-avoidance provision, 7.6.7(2)
- • General, 7.6.7(1)
- Substituted shares, 7.6.6
- Transitional rules, 7.6.4
- Whose shareholdings matter, 7.6.2
- • Implications, 7.6.2(3)
- • Relevant persons, 7.6.2(1)
- • Trusts, 7.6.2(2)

Family Members

- Planned giving by, 20.2
- • Intra-family transfers, 20.2.1

Fundraising issues, 19.7

- Annuities, 19.7.4
- Cause-related marketing, 19.7.7
- Charitable remainder trusts, 19.7.5
- Charity golf tournaments, 19.7.1
- Fundraising events, 19.7.3
- Gambling, 19.7.2
- Life insurance, 19.7.6
- • Conclusion, 19.7.6(4)
- • Methods of funding through insurance, 19.7.6(3)
- • Split-dollar policies, 19.7.6(2)
- • Types of policies, 19.7.6(1)
- Purposes, 16.5
- Virtual currencies, 19.7.8

General, 1.1, 1.5

"Gift", meaning of, 17.4

- "Consideration", 17.4.5
- Intentions to make gift, 17.4.4
- "Kickback", 17.4.5 "Property", 17.4.1
- "Transfers to the charity", 17.4.3
- • Granting options, 17.4.3(1)
- "Voluntary", 17.4.2

Gift planning issues, 20.1, 20.12

Gifts in kind, 2.3.4

Graduated rate estate

- Defined, 17.3.2
- Charitable remainder trust, 20.6
- • Exception, 20.6
- Gifts
- • Art, by artist, 18.3.4
- • Insurance proceeds on death, 20.8.2
- • Made by will, 20.10
- • RRSP, 20.9
- • Year of death, 17.3.2

History

- Carter Commission, 2.3.2
- • Business income, 2.3.2(2)
- • Charitable deduction, 2.3.2(4)
- • Federal administration, 2.3.2(3)

- • Tax-exempt status, 2.3.2(1)
- Charitable organizations, tax treatment of, 2.2.2
- • World War I, 2.2.2(1)
- • World War II-1967, 2.2.2(2)
- • Administrative practices, 2.2.2(2)(a)
- • Legislation, 2.2.2(2)(b)
- General, 2.1, 2.4
- Political activity changes, 2.3.20
- Post-1967 federal tax legislation
- • 1967, 2.3.1
- • 1972 tax reform, 2.3.3
- • 1973 gifts in kind, 2.3.4
- • 1976-1977 tax reform, 2.3.5
- Pre-1967 federal tax regime
- • 1920, 2.2.1(2)
- • 1930, 2.2.1(3)
- • 1930-1950, 2.2.1(4)
- • 1957, 2.2.1(6)
- • World War I, 2.2.1(1)
- • World War II, 2.2.1(5)
- Tax reform
- • 1972, 2.3.3
- • 1976-1977, 2.3.5
- • Background, 2.3.5(1)
- • Green paper
- • Accumulation, 2.3.5(2)(d)
- ••• Background, 2.3.5(2)(a)
- • Business income, 2.3.5(2)(c)
- ••• Fundraising, 2.3.5(2)(f)
- • Private foundations, 2.3.5(2)(b)
- • Public accountability, 2.3.5(2)(e)
- • Legislation, 2.3.5(3)
- • 1984 reform
- • April 1982 press release, 2.3.6(2)
- • Economic statement, Nov. 8, 1984, 2.3.6(4)
- • MacEachen Budget, 1981, 2.3.6(1)
- • May 1983 Discussion paper, 2.3.6(3)
- • 1988 reform, 2.3.7
- • 1990 reform effort, 2.3.8
- Technical changes in the 1990s, 2.3.9
- • 1994 Budget, 2.3.9(2)
- • 1995 Budget, 2.3.9(3)
- • 1996 Budget, 2.3.9(4)
- • 1997 Budget, 2.3.9(5)
- • 2000 Budget, 2.3.9(6)
- • 2010 Budget, 2.3.12

- • 2011 Federal Budget: Further Regulating the Charitable Sector, 2.3.13
- • 2011 Federal Budget(s), 2.3.13(1)
- • Donations of Flow-Through Tax Shares, 2.3.13(6)
- • Good Governance, 2.3.13(4)
- • Granting Options to Qualified Donees, 2.3.13(7)
- • Non-Qualifying Securities Anti-Avoidance Rules, 2.3.13(8)
- • RCAAAs, 2.3.13(3)
- • Regulatory Regime Extended to Other Qualified Donees, 2.3.13(2)
- • Returning Donations, 2.3.13(5)
- • Disbursement quota reform, 2.3.12(2)
- • March 2010 Federal Budget, 2.3.12(1)
- • 2012 Budget amendments, 13.7
- • 2012 Federal Budget: Discouraging Advocacy, 2.3.14
- • 2012 Federal Budget, 2.3.14(1)
- • Charitable purpose, defined, 2.3.14(2)
- • Foreign donations, 2.3.14(2)
- • Foreign qualified donees, 2.3.14(3)
- • Minister of National Revenue, authority, 4.6.5
- • Political activities, defined, 2.3.14(2)
- • Political activity changes, 2.3.14(2)
- • Tax shelter promoter penalties, 2.3.14(4)
- • 2013 Federal Budget, 2.3.15, 10.7
- • 50% collection disputed tax, interest and penalties, 2.3.15
- • First-time Donor's Super Credit (FDSC), 2.3.15
- • Reassessment period, 2.3.15
- • Whistle blowers, 17.7.10
- • 2014 Federal Budget
- • Cultural property donation, 18.3.1, 20.7.3
- • Ecological property donation, 18.3.2, 20.7.3
- • Form T3010, 9.3
- • Form T2050, 9.3
- • 2015 Federal Budget
- • Foreign charities, 2.3.16
- • Investments in limited partnerships, 2.3.16
- • New anti-avoidance measures, 2.3.16
- • Tax exemption on sale of shares and real estate, 2.3.16, 2.3.17
- • GST, introduction of, 2.3.9(1)
- • 2016 Federal Budget
- • Charitable donation credit rates, 2.3.17
- • Personal income tax rate, 2.3.17
- • Political activity rules, 2.3.17
- • Sales tax regime, split-receipting, 2.3.17
- • 2017 Federal Budget
- • Ecologically sensitive land (ESL), changes to donation of, 2.3.18
- • First time donor's super credit, expiry, 2.3.18
- • Medicine, gift of, 2.3.18

- • Political purposes doctrine, 2.3.18
- 2018 Federal Budget
- • Foreign universities, 2.3.19
- • Journalism, funding, non-governmental organizations, 2.3.19
- • Municipalities revocation tax, 2.3.19
- • Revocation tax, 2.3.19
- 2019 Federal Budget
- • Cultural property donation, 2.3.21, 18.3.1
- • News organizations, qualified donees, 2.3.21, 15.2.7
- • Social Science Fund, 2.3.21
- Federal Budget 2021, 2.3.22
- Technical changes in new millennium, 2.3.10
- • Avoiding private foundation status, 2.3.10(1)
- • Finance on split-receipting, 2.3.10(3)
- • Foundations making foreign grants meeting disbursement quota, 2.3.10(2)
- Voluntary sector initiative (2004 Budget), 2.3.11
- • Joint regulatory table report, 2.3.11(2)
- • Appeals, 2.3.11(2)(b)
- • Disbursement quota rules, 2.3.11(2(d)
- • Intermediate sanctions, 2.3.11(2)(a)
- • Transparency, 2.3.11(2)(c)
- • March 2004 Federal Budget, 2.3.11(1)

Housing corporations, 15.2.1

Income Tax Act

• Record-keeping requirements, 9.1

Insurance, gifts of, 20.8

- Insurance proceeds on death, 20.8.2
- Life insurance during donor's lifetime, 20.8.1
- • Valuation, 20.8.1(1)

Inter-charity relationships not recognized by the Act, 11.2

- Amalgamations, 11.2.5, 11.2.6
- Charitable organizations and public foundations, 11.2.1
- • Hospital foundations, 11.2.1(1)
- • Other foundations, 11.2.1(2)
- Charities and businesses, 11.2.4
- • Employee charity trusts, 11.2.4(1)
- Charities and non-profit organizations, 11.2.3, 11.2.5
- Charities holding land for other charities, 11.2.2
- Consolidations, 11.2.5
- Mergers, 11.2.5, 11.2.6

International charitable activities

- CRA audit approach, 12.11
- • Canadian Magen David Adom case, 12.11.2
- • Disbursement quota, 12.11.4
- • Intermediate sanctions, 12.11.3
- • *Tel Aviv Foundation* case, 12.11.1
- Canada-U.S. Tax Treaty, 12.4
- Contractual arrangements between Canadian and foreign charities, 12.6
- • Agency relationships, 12.6.1
- • Agency agreement details, 12.6.1(2)
- • Agency law, 12.6.1(1)
- • Intellectual property issues in agency agreements, 12.6.1(4)
- • Multi-agency agreements, 12.6.1(3)
- • Contracts for service, 12.6.4
- • Cooperative partnerships, 12.6.3
- • Joint venture arrangements, 12.6.2
- Foreign activities by Canadian registered charities, 12.5
- • Charitable goods policy, 12.5.3
- • Operational guidance, 12.5.2
- • Public policy, 12.5.1
- General, 12.1, 12.12
- Membership fees, 12.8
- Property transfers to foreign charities, 12.7
- Qualified donees, 12.3
- • Canadian registered charities, 12.3.1
- • Foreign charities with recent federal Crown patronage, 12.3.4
- • 2012 Budget, 12.3.4
- • Registered foreign universities, 12.3.3
- • 2011 Budget, 12.3.3
- • United Nations and its agencies, 12.3.2
- Record-keeping, 12.9
- Royalties, 12.8
- Statutory background, 12.2
- • Charitable foundations, 12.2.2
- • Charitable organizations, 12.2.1
- Terrorism, 12.10
- • FINTRAC, 12.10

Investment Readiness Program (IRP)

• Federal Budget 2021, 2.3.22

Judicial review, 10.7

Limited partnerships, 14.1.1

• 2015 Federal Budget, 14.1.1

Loans, 20.3

Masses

- Dead, for the, 3.1.3(1)(g)
- Minister of National Revenue, authority, 4.6.5
- Private, 3.1.3(1)(g), 3.1.3(1)(h), 3.1.3(1)(i), 3.1.3(2), 3.1.3(3)

Municipalities, 15.2.2

National arts services organizations, 15.4

Non-profit organizations

- Amalgamations, 11.2.6
- Charities and, 11.2.3
- Clubs, investment income of, 16.7
- CRA approach, 16.5.1
- • developing restrictive, 16.5.1
- • Business or property income, 16.7.1
- General, 16.1, 16.10
- Loss of status, 16.9
- Mergers, 11.2.6
- No income payable to any member, 16.6
- • Registered Canadian Amateur Athletic Associations (RCAAAs), 16.6.1
- Not a charity, 16.4
- Organizational form, 16.3
- • Non-residents, 16.3.5
- • Partnerships, 16.3.3
- • Residential condominiums, 16.3.4, 16.5.1
- • Share capital corporations, 16.3.1
- • Trusts, 16.3.2
- Purposes, 16.5
- Reporting requirements, 16.8
- Tax exemption, 1.3.2, 16.2
- Trustees, 6.2.2

Other qualified donees, 9.7.5

- 2011 Budget, regulatory requirements, 9.7.5, 10.3
- Canadian municipalities or bodies, 15.2.2
- Foreign universities, 12.3.3
- Gifts
- • Transfers to charity, 17.4.3(1)
- News organizations, 2.3.21
- Prescribed universities outside Canada, 15.2.4
- Publicly available list, 9.7.5(1)
- Receipting, 9.7.5(1)
- Record-keeping, 9.7.5(1)
- Sanctions, 10.3

Political activities

- Advocacy, 13.7
- Audits, political activity, 13.7
- Bill C-86, 13.10
- Canada Without Poverty (CWP), 13.8
- Canadian Charter of Rights and Freedoms, 13.8
- Common law
- • Distinction, charitable purpose and political purpose, 13.3.2
- • Criticism of distinction, 13.3.3
- • Political purpose" historical definition, 13.3.1
- CRA Guidance, 2003, 13.6
- CRA policies, 13.6
- • CPS-021, Registering charities that promote racial equality, 13.6.2
- • Human rights and charitable registration, 13.6.2(1)
- • CPS-022, political activities, 13.6.1
- · Federal Budgets
- • 1985: 13.4, 13.5, 13.6
- • 2012: 13.7
- • 2016: 13.7
- Federal Court of Appeal confusion, 13.4
- Information Circular, 13.6, 13.6.1
- Limits, historical spending, 13.2, 13.6
- Political Activities Audit Program, 13.7, 13.9
- Political purposes, historical, 13.2
- Public consultation process, 13.7
- Public policy dialogue and development activities (PPDDAs), 13.2, 13.10, 13.11
- • Canada Elections Act, 13.11.2
- • CRA Guidance, 13.11.1
- • Direct support or opposition, 13.11.1
- • Responses regarding PPDDA changes, 13.12
- Report of the Consultation Panel on the Political Activities of Charities, 13.8, 13.9
- • Recommendations, 13.9
- Special Senate Committee on the Charitable Sector, 13.12
- Voluntary Sector Initiative (VSI), 13.6.1

Private foundations

- Background, 7.2
- Creating, 7.7
- • Disclosure, 7.7.4
- • Issues related to creation of, 7.7.2
- • Anti-avoidance provisions, 7.7.2(3)
- • Control, 7.7.2(1)
- • Form of foundation, 7.7.2(2)
- • Steps taken in establishing, 7.7.3
- • Why create, 7.7.1
- Definition, 7.3

- De-registration, 7.4
- Disbursement quota, See Disbursement quota
- Excess business holdings regime, See Excess business holdings regime
- General, 7.1, 7.8
- Non-qualified investments", 7.5.1
- • Debt, 7.5.1(1)
- • Excluded corporations, 7.5.1(3)
- • Section 189 tax and, 7.5
- • Shares, 7.5.1(2)
- Penalty tax, 7.4
- Section 189 penalty tax, 7.5.2
- • Debt, 7.5.2(1)
- • Non-qualified investments" and, 7.5
- • Shares, 7.5.2(2)

Privilege, 10.2.5

• Claiming, 10.2.5(1)

Public foundations

- Charitable organizations and, 11.2.1
- • Hospital foundations, 11.2.1(1)
- • Other foundations, 11.2.1(2)
- Definition, 6.2
- • Charitable foundations", 6.2.1
- • Public foundations", 6.2.2
- Deregistration, grounds for, 6.4
- Disbursement quota, See Disbursement quota
- Functions of, 6.3
- General, 6.1, 6.6
- Penalty tax, 6.5

Quasi-charities

- Designated institutions under Cultural Property Act, 15.3
- General, 15.5
- National arts services organizations, 15.4
- Registered Canadian Amateur Athletic Associations, See Registered Canadian
- Amateur Athletic Associations (RCAAAs)
- "Qualified Canadian journalism organization" (QCJO), 15.2.7
- Registered journalism organizations, 15.2.7
- Under subsection 149.1(1), 15.2
- • Canadian municipalities, 15.2.2
- • Foreign charitable organizations outside Canada, 15.2.5
- • Gifts to Her Majesty, 15.2.6
- • Housing corporations, 15.2.1
- • Prescribed universities outside Canada, 15.2.4
- • United Nations or agencies thereof, 15.2.3

Receipts, 19.1, 19.9

- Anonymous donation, 19.2.1
- Content of, 19.2
- • To whom should receipt be issued, 19.2.1
- • When should receipt be issued, 19.2.2
- Improper receipting, consequences of, 19.2, 19.6
- • False receipts, 19.6.2
- • Incomplete receipts, 19.6.1
- • Suspension, 19.6
- Oloya case, 19.6
- Proper and improper practices, 19.4
- • Gifts of negligible or questionable value, 19.4.2
- • Inventory, 19.4.3
- • Medicine, 19.4.3, 20.11.6
- • Services, 19.4.1
- Returning donations, 19.8
- To receipt or not to receipt, 19.3
- Where advantage accrues to donor, 19.5
- • Membership issues, 19.5.1
- • Other advantages, 19.5.3
- • Tuition fees, 19.5.2

Records

- Completing T3010A charities information return, 4.5, 8.5.1(1), 9.3
- • Accounting and invoicing firms, 9.3.1
- • Accuracy in completing T3010, 9.3.1
- Income Tax Act record-keeping requirements, 9.1
- • English and French, 9.1
- • Translation, 9.1
- International charities, 2.9
- Other filings, 9.6
- Other tax returns, 9.5
- Retention requirements, 9.2

Registered Canadian Amateur Athletic Associations (RCAAAs), 9.4, 9.7.5(2), 15.1, 16.6.1

- 2011 Budget, transparency, 9.7.5
- Defined, 15.1.1
- Deregistration, 15.1.2
- Penalties, political activities, 2.3.14(2)
- Primary activities, amateur athletics, 9.7.5(2)
- Record-keeping, 9.7.5(2)
- Registration, 15.1.2
- Regulation, 15.1.3
- Reporting, 9.7.5(2)
- Transparency, 9.7.5(2)

Registered charities

- Audit philosophy of, 10.2.4
- Foreign activities by, 12.5
- Loans to, 20.3
- Tax exemption, 1.3.1

Registered Retirement Savings Plans (RRSPs)

• Donations of, 20.9

Registration

- Comments on process, 4.5
- Deregistration, 5.3
- General, 4.1, 4.9
- My Business Account (CHAMP), 4.6
- Post-application process, 4.7
- Purpose of system, 4.4
- Governance violations, 10.5.1(2)
- Revocation of, See Revocation
- T2050 application, annotation of, 4.6
- • Ineligible individual rules, 4.6.5
- Where registered status not granted, 4.7, 4.8
- • Non-responsive applicant, 4.7

Revocation, 10.5

- Appeals, 10.6.4
- Developing new CRA approach, 10.5.2
- Notice of, 2.3.15, 7.3, 9.2
- Procedural issues, 10.5.4
- • Additional documents, 10.5.4
- Revocation situations, 10.5.1
- • Failure to file T3010 form, 10.5.1(1)
- • Governance violations, 10.5.1(2)
- • Inadequate separation between charity and non-qualified donees, 10.5.1(3)
- Revocation tax, 10.5.3

Sanctions, 10.3, 10.9

- Assessment, 10.3.4(11)
- Intermediate sanctions, 10.3.1
- • Appeals, 10.6.2
- • Canadian constitutional issues and, 10.3.2
- • Description of, 10.3.4
- • Failure to file information returns, 10.3.4(4)
- • Failure to keep proper books and records, 10.3.4(8), 19.6
- • Foundation acquires control of corporation, 10.3.4(2)
- • Gifts to avoid suspension, 10.3.4(9)
- • Inappropriate business activities, 10.3.4(1)

- • Issuing false receipts, 10.3.4(6)
- • Issuing incomplete receipts, 10.3.4(5)
- • Inter-charity transfers to delay disbursement quota, 10.3.4(7)
- • Penalties in excess of \$1,000, 10.3.4(10)
- • Undue personal benefit, 10.3.4(3)
- Repeat offences, 10.3.3

Special Committee on the Charitable Sector (SCCS)

- Recommendations, 2.3.22
- Report, 2.3.22

Split-receipting/Partial gifts, 17.5

- Determining "amount of the advantage", 17.5.2
- Redefining gift, 17.5.1

T2050 application

- Annotation, 4.6
- Directors, eligibility search, 4.6.5
- Part 1- Identification of organization applying for registration, 4.6.1
- Part 2- Organizational structure, 4.6.2
- Part 3- Activities of the organization, 4.6.3
- Part 4- Financial information, 4.6.4
- Part 5- Information about the organization's officials, 4.6.5
- Part 6- Confidential information, 4.6.6
- Part 7- Final steps and certification, 4.6.7
- Post-application process, 4.7

T3010A charities information return, 8.5.1(1), 9.3, 9.9

Tax exempt organizations

• News organizations, 2.3.21

Tax exemption, 1.3

- Non-profit organizations, 1.3.2
- Registered charities, 1.3.1
- • Charity tax regulatory matters, 1.3.1(2)
- • Defined, 1.3.1(1)

Tax shelter anti-avoidance provisions, 17.7

- 50% collection disputed tax, interest and penalties, 2.3.15
- Capital property, 18.4
- • Non-qualifying securities and exempted gifts, 18.4.2
- • Rules relating to, 18.4.2(1)
- • Tax planning in context of NQS rules, 18.4.2(2)
- • Personal use property, 18.4.1
- CRA duty of care, 17.7.12

- • Identification number, 17.7.12
- Initial Canadian government responses to tax shelters, 17.7.2
- • Amendment of tax shelter definition, 17.7.2(4)
- • Definition of gift, 17.7.2(1)
- • Flawed specific valuations, 17.7.2(2)
- • Revocation of charitable registration, 17.7.2(6)
- • Tax Court of Canada and Federal Court of Appeal require bulk valuation, 17.7.2(5)
- Legislation, 17.7.3
- • Ss. 248(34): Attack on leveraged donation shelters, 17.7.3(2)
- • Ss. 248(35): Attack on valuation-based shelters, 17.7.3(1)
- Reassessment period, 2.3.15
- Tax shelter class action suits, 17.7.4
- Tax shelters previously available
- • Leveraged donations, 17.7.1(2)
- • Valuation-based shelters, 17.7.1(1)
- • Whistle blowers, 17.7.10

Testamentary gifts, 20.10

• Donatio mortis causa, 20.10.1

Transparency

• Other qualified donees, 9.7.5

Trusts

- Charitable purpose trusts, 19.7.5
- Charitable remainder trusts (CRT), 19.7.5, 20.6
- • Deemed disposition on death, 20.6
- Donations using, 20.5
- Statutory trusts, 19.7.5

Unregistered charities, 4.2

• Registration of, 4.3

Voluntary Disclosures Program (VDP), 16.8

Voluntary public disclosure, 9.8