

Index

AGENCY RELATIONSHIPS

- Generally, **12:18 to 12:22**
- Agency agreement details, **12:20**
- Agency law, **12:19**
- Intellectual property issues in agency agreements, **12:22**
- Multi-agency agreements, **12:21**

ANNULMENT

- Post-2004, **10:37**
- Pre-2004, **10:36**

APPEALS

- Generally, **10:46 to 10:52**
- General observations on registration appeals, **10:51, 10:52**
- Operating while appealing, **10:52**
- Intermediate sanction appeals, **10:48**
- Objections, **10:47**
 - Irreparable harm, **10:47**
- Refusal appeals, **10:49**
- Revocation appeals, **10:50**
 - Rule 317(1), **10:50**
 - Rule 318(1), **10:50**

ASSOCIATED CHARITIES

- Generally, **11:2**

AUDITS

- Generally, **10:1**
- Audit day, **10:16**
 - Oral interviews, **10:3, 10:16**
- CRA charities audits, **10:2 to 10:19**
 - Charter challenges, **10:54**
 - CRA audit authority, **10:3 to 10:5**
 - Audits, **10:3**
 - Oral interviews, **10:3**
 - Requirements, **10:4**
 - Search warrants, **10:5**

AUDITS—Cont'd

- CRA charities audits, **10:2 to 10:19**
 - Cont'd
 - CRA audit philosophy, **10:6**
 - CRA audit selection, **10:7**
 - International charities, **12:33 to 12:37**
 - Canadian Magen David Adom case, **12:35**
 - Intermediate sanctions, **12:36**
 - Tel Aviv Foundation case, **12:34**
 - Muslim-led charities, **10:56**
 - CRA services
 - modernization of, history of federal tax legislation, **2:82**
 - Findings, **10:17 to 10:19**
 - Legal representation and submissions, **10:19**
 - Time limits, **10:18**
 - Notification, **10:12**
 - Office audits, **10:13**
 - Ombudsman, **10:55, 10:56**
 - CRA audit of Muslim-led charities, **10:56**
 - Parameters, **10:14**
 - Pre-audit review, **10:15**
 - Registered charity
 - Audit philosophy of, **10:8, 10:9**
 - Voluntary disclosure, **10:9**
- BUSINESS AND BUSINESS-LIKE ACTIVITIES
 - Generally, **14:2, 14:3**
 - Case law, **14:4 to 14:7**
 - Alberta Institute, **14:4**
 - Earth Fund, **14:5**
 - House of Holy God, **14:6**
 - Prescient Foundation, **14:7**

BUSINESS AND BUSINESS-LIKE ACTIVITIES—Cont'd	
Charities Directorate CPS-019	
Guidelines, 14:8 to 14:10	
Linked to purpose, 14:9	
Subordinate to purpose, 14:10	
CRA audit approach, 14:11	
Sanctions for inappropriate business activities, 14:12	
Statutory framework, 14:2, 14:3	
Limited partnerships, 14:3	
Structures for carrying on, 14:13 to 14:21	
Business trust, 14:15	
Community contribution company, 14:18	
Community economic development activity, 14:17	
Program related investments (PRIs), 14:17	
Community Interest Company, 14:18	
Controlled corporation, 14:14	
Joint ventures, 14:16	
Social enterprise, 14:19 to 14:21	
Benefit Corporations (B corps), 14:21	
Social impact bonds (SIB), 14:20	
Social Innovation Advisory Council (SIAC), 14:19 to 14:21	
Social Innovation and Social Finance Strategy (SISF), 14:19 to 14:21	
CANADA-U.S. TAX TREATY	
Generally, 12:10 to 12:12	
Activities by Canadian charities in the U.S., 12:11	
Deductibility of contributions, 12:12	
Gifts from Canadian charities to U.S. charities, 12:10	
CAPITAL PROPERTY, GIFTING OF	
Generally, 17:6, 18:16	

CAPITAL PROPERTY, GIFTING OF—Cont'd	
Anti-avoidance provisions	
See Anti-avoidance provisions	
Basic framework	
Annual limits on charitable donations, 18:3	
Deemed disposition and election of donated value, 18:2	
Overview, 18:1	
Special types, 18:4 to 18:11	
Art gifts by artist/art dealer, 18:8	
Cultural property, 2:73, 18:5, 20:11	
Depreciable property, 20:12	
2017 Budget, potential changes, 18:6	
Ecological property, 18:6, 20:10	
Private company shares, 20:13	
Listed securities, 18:9, 18:10, 20:8, 20:9	
Flow-through shares, 18:10, 20:9	
Rebate and rewards, 18:11	
Residual interests, 18:7	
Valuation, 17:20, 17:21	
Fair market value, 17:20, 20:4	
Calculating, 17:21	
Specific fundraising scenarios, 17:20	
CARTER COMMISSION	
Generally, 2:15 to 2:19	
Business income, 2:17	
Charitable deduction, 2:19	
Federal administration, 2:18	
Tax-exempt status, 2:16	
CHARITABLE DONATIONS	
Annual limits on, 18:3	
Charitable gifts, tax treatment of, 17:2 to 17:4	
First-time Donor's Super Credit (FDSC), 2:67	
Tax credits, 17:4	

CHARITABLE DONATIONS
—Cont'd
Charitable gifts, tax treatment of, 17:2 to 17:4 —Cont'd
Tax credits against alternative minimum tax, history of federal tax legislation, 2:79
Tax deductions, 17:3
Conclusion, 17:45
Effective dates of donation changes, 17:44
Gift, meaning of
See Gift, meaning of
Legislative framework, 17:5 to 17:9
Deemed donations, 17:8, 17:9
Life insurance proceeds, 17:8
Partnerships, 17:9
RRIFs, 17:8
RRSPs, 17:8
Gifting capital property, 17:6
Gifts made in year of death, 17:7
Post 2016 rules, 17:7
Pre 2016 rules, 17:7
Overview, 17:1
Tax Shelter Anti-avoidance provisions
See also Tax Shelter Anti-avoidance provisions
Advisor liability, 17:37
Cancellation of E-filing privilege, 17:39
CRA assessment delays, 17:40
CRA duty of care, 17:43
CRA notice on tax shelters, 17:42
Duty on taxpayers, 17:38
Promoter liability, 17:35, 17:36
2011 Budget amendments, 17:35, 17:36

CHARITABLE ORGANIZATIONS
Generally, 5:1, 5:19
De-registration, 5:18
Definition, 5:2 to 5:17
"All resources," 5:3 to 5:9
Charitable activities vs charitable purposes, 5:4
Charitable activities, 5:5

CHARITABLE ORGANIZATIONS
—Cont'd
Definition, 5:2 to 5:17 —Cont'd
"All resources," 5:3 to 5:9
—Cont'd
Criticism, 5:6
Granting activities, 5:9
Political activities, 5:8
Related business, 5:7
"Control" test, 5:11 to 5:17
Contribution" test, 5:12 to 5:15
Arm's length directors, 5:13
Difficulty with "contribution" test, 5:15
Source of funding, 5:14
Implications and opportunities, 5:17
New "control" test, 5:16
No benefit to members, 5:10
Disbursement quota
See Disbursement quota
Public foundations and, 11:4 to 11:6
Hospital foundations, 11:5
Other foundations, 11:6
Registered charity, definition, 5:2 to 5:17
Trustee residence, 5:2 to 5:17
S. 149.1 (ITA), 5:3 to 5:9
Special Senate Committee on the Charitable Sector (2021 Federal Budget), 2:74
Special Senate Committee on the Charitable Sector (June 2019), 2:75
Advisory Committee Reports, 2:75
CHARITABLE TRUSTS, LEGAL MEANING OF
Conclusion keeping the meaning clear, 3:33
Administrative devices to define borders of charities, 3:33
Revenue authorities, 3:33
Listing of charitable

**CHARITABLE TRUSTS, LEGAL
MEANING OF—Cont'd**

Conclusion keeping the meaning clear, **3:33**—Cont'd
Administrative devices to define borders of charities, **3:33**
—Cont'd
Revenue authorities, **3:33**
—Cont'd
organizations available for public inspection, **3:33**
Registered charities and non-profit organizations distinguished, **3:33**
Social welfare trusts, **3:33**
English case law having different charity circumstance, **3:33**
Charity commission having duty to register charitable bodies, **3:33**
No national commission in Canada, **3:33**
Register accepted for tax purposes in England, **3:33**
Gift for purposes replaced by gifts to operating charities in Canada, **3:33**
Interpretation bulletins, need for, **3:33**
Meaning of "charitable" becoming administrative manner, **3:33**
Nathan Committee report, **3:33**
Provincial legislation not updating concept of "charity," **3:33**
Litigation involving local property taxation, **3:33**
Taxation requiring closer scrutiny of charitable institutions, **3:33**
Whether "charitable" being sufficient description of entity

**CHARITABLE TRUSTS, LEGAL
MEANING OF—Cont'd**

Conclusion keeping the meaning clear, **3:33**—Cont'd
to qualify for exemption, **3:33**
Whether courts prepared to accept trusts and other entities as being charitable, **3:33**
Subject matter and public interest
Beneficial to community, other purposes, **3:26 to 3:32**
Community at large, benefit of, **3:31**
Ex-service personnel, support and care of, **3:28**
Relief of distress and suffering, **3:27**
Social and recreational purposes, **3:29**
Sport, promotion of, **3:30**
What falls under other purposes beneficial to community, **3:32**
General approach for determining, **3:32**
Education, advancement of, **3:6 to 3:13**
Nature of education, **3:6 to 3:12**
Attempts to describe what included, **3:7**
Education and political purpose, **3:8, 3:9**
Education institutions, **3:8, 3:9**
Education outside schools, colleges and formal centres, **3:9**
Professional training, **3:10**
Quality of education required for public benefit, **3:11**
Public benefit, **3:13**
Relief of poverty, **3:2 to 3:5**
Nature of poverty, **3:2 to 3:4**
Financial need, required

CHARITABLE TRUSTS, LEGAL MEANING OF—Cont'd	CHARITIES—Cont'd
Subject matter and public interest	Tax regulatory matters, 1:6
—Cont'd	
Relief of poverty, 3:2 to 3:5	
—Cont'd	
Nature of poverty, 3:2 to 3:4	
—Cont'd	
degree of, 3:4	
What forms of need, 3:3	
Public benefit, 3:5	
Religion, advancement of, 3:14 to 3:25	
Nature of religious activity, 3:14 to 3:23	
Burial places and grave sites, upkeep of, 3:16	
Closed religious orders, 3:23	
Gifts to minister of religion in name of minister, 3:20	
Limits on scope of religion, 3:23	
Ministers of religion, active and retired, support of, 3:17	
Missions, 3:18	
Private masses or other private religious practices, 3:21	
Repair of churches, development from, 3:15	
Training of minister of religion in name of minister, 3:19	
Presumption of public benefit, 3:25	
Public benefit, 3:24	
CHARITIES	
Businesses and, 11:9, 11:10	
Employee charity trusts, 11:10	
Cemeteries, 19:21	
Defined, 1:5	
Non-profit organizations and, 11:8	
	CHARTER OF RIGHTS AND FREEDOMS
	Challenges
	Audits, 10:54
	Political purposes, 13:13
	COMMUNITY CONTRIBUTION COMPANY, BRITISH COLUMBIA
	Generally, 14:18
	COMMUNITY INTEREST COMPANY, NOVA SCOTIA
	Generally, 14:18
	CONSTITUTIONAL ANALYSIS
	Generally, 1:2
	CPS-021: REGISTERING CHARITIES THAT PROMOTE RACIAL EQUALITY
	Generally, 13:10, 13:11
	CPS-022: POLITICAL ACTIVITIES
	Generally, 13:9
	CRA CHARITIES DIRECTORATE TRANSPARENCY
	2004 transparency amendments, 9:12
	Changes in transparency rules, 9:10, 9:11
	JRT proposals, 9:11
	Annual return, 9:11
	Compliance, 9:11
	Operational guidance, 9:11
	Registration, 9:11
	Charities partnership and outreach program, 9:16
	Future directions initiative, 9:9
	Other qualified donees, 9:13 to 9:15
	Previous proposals, 9:8
	Public access to information, 9:17

CULTURAL PROPERTY ACT

Designated institutions under, **15:13**

DERREGISTRATION

Charitable organizations, **5:19**

Private foundations, **7:4**

Public foundations, **6:6**

DISBURSEMENT QUOTA

2004-2010 rules, **8:7 to 8:14**

Factor A: 80% of received gifts, **8:8**

Factor A.1: “enduring property,” **8:9 to 8:11**

10-year gifts, **8:10**

Treatment of “enduring property” under factor A.1, **8:11**

Factor B: gifts between charities, **8:12**

Factor B.1: 3.5% rule, **8:13, 8:14**

Calculation of factor B.1, **8:14**

Changes to quota, **8:13**

2010 Federal Budget: disbursement quota reforum, **8:15 to 8:18**

New anti-avoidance provisions, **8:16 to 8:18**

Non-arm’s length inter-charity transfers, **8:17**

Undue Delay, **8:18**

2021 Federal Budget, **2:74**

2022 Federal Budget, **2:76, 8:13**

2023 Federal Budget, **2:77**

Generally, **8:1, 8:26**

Background, **8:2**

Excess, **8:25**

Former rules, **8:3 to 8:14**

Charitable organizations—pre-2004, **8:4**

Private foundation—pre-2004, **8:6**

Public foundation—pre-2004, **8:5**

Issues relating to, **8:19 to 8:24**

Accounting funds, **8:24**

DISBURSEMENT QUOTA

—Cont’d

Issues relating to, **8:19 to 8:24**

—Cont’d

Non-charitable expenditures, **8:20 to 8:23**

CRA’s restrictive new position, **8:21**

Deemed non-charitable expenditures, **8:23**

Guide to Registered Charity Information Return, T4033, **8:21**

Lack of legal basis for new position, **8:22**

Shortfalls, **8:25**

DONATIONS

Generally, **1:8**

Capital gains exemption, **18:9, 18:10**

Capital property, planned donations of, **20:8 to 20:13**

Cultural property, **2:73, 20:11**

Ecological property, **20:10**

Listed securities, **20:8, 20:9**

Donations of flow-through shares, **20:9**

Corporate, **20:22 to 20:32**

Capital dividend account, **20:23**

Corporate foundations, **20:32**

Corporate-owned insurance, **20:26, 20:27**

What happens on death, **20:27**

Directing donation, **20:25**

Inventory, **20:29, 20:30**

Medicine, **20:30**

Listed stocks and bonds, **20:24**

Naming opportunities, **20:29, 20:30**

Sponsorships or donations, **20:28**

Foreign donors, **13:9, 13:16**

Reform, **2:54**

Returning, **19:29**

RRSPs, **20:18**

DONATIONS—Cont'd	FUNDRAISING ISSUES—Cont'd
Testamentary gifts, 20:19 to 20:21	Charity golf tournaments, 19:17
Donatio mortis causa, 20:21	Fundraising events, 19:19
Executor's discretion, 20:20	Gambling, 19:18
Trusts, using, 20:6	Life insurance, 19:22 to 19:26
DONOR-ADVISED FUNDS (DAF)	Conclusion, 19:26
Advantages, 20:5	Methods of funding through
Criticisms, 20:5	insurance, 19:25
Risk, 20:5	Split-dollar policies, 19:24
EDUCATION AS CHARITABLE PURPOSE	Types of policies, 19:23
Generally, 13:16	Purposes, 16:10 to 16:12
EMPLOYEE CHARITY TRUSTS	Virtual currencies, 19:28
Generally, 11:10	
EXCESS BUSINESS HOLDINGS REGIME	GENERAL
Background and structure, 7:13 to 7:16	Generally, 1:1, 1:9
Divestiture required, 7:16	
Monitoring phase, 7:15	“GIFT,” MEANING OF
Safe harbour, 7:14	Generally, 17:10 to 17:16
Compliance, 7:20	“Consideration,” 17:16
Evaluation of business rules, 7:26	Intentions to make gift, 17:15
Exempted shares, 7:22	“Kickback,” 17:16
Penalties, 7:24, 7:25	“Property,” 17:11
Anti-avoidance provision, 7:25	“Transfers to the charity,” 17:13, 17:14
General, 7:24	Granting options, 17:14
Substituted shares, 7:23	“Voluntary,” 17:12
Transitional rules, 7:21	
Whose shareholdings matter, 7:17 to 7:19	GIFT PLANNING ISSUES
Implications, 7:19	Generally, 20:1, 20:33
Relevant persons, 7:17	
Trusts, 7:18	GIFTS IN KIND
FAMILY MEMBERS	Generally, 2:21
Planned giving by, 20:2, 20:3	
Intra-family transfers, 20:3	GRADUATED RATE ESTATE
FUNDRAISING ISSUES	Charitable remainder trust, 20:7
Generally, 19:16 to 19:28	Exception, 20:7
Annuities, 19:20	Defined, 17:7
Cause-related marketing, 19:27	Gifts
Charitable remainder trusts, 19:21	Art, by artist, 18:8
	Insurance proceeds on death, 20:17
	Made by will, 20:19 to 20:21
	RRSP, 20:18
	Year of death, 17:7
	HISTORY
	2010 Budget, 2:53, 2:54

HISTORY—Cont'd

2011 Federal Budget: Further Regulating the Charitable Sector, **2:55 to 2:62**
 2011 Federal Budget(s), **2:55**
 Disbursement quota reform, **2:54**
 Donations of Flow-Through Tax Shares, **2:60**
 Good Governance, **2:58**
 Granting Options to Qualified Donees, **2:61**
 March 2010 Federal Budget, **2:53**
 Non-Qualifying Securities Anti-Avoidance Rules, **2:62**
 RCAAAs, **2:57**
 Regulatory Regime Extended to Other Qualified Donees, **2:56**
 Returning Donations, **2:59**
 2012 Budget amendments, **13:12**
 2012 Federal Budget: Discouraging Advocacy, **2:63 to 2:66**
 2012 Federal Budget, **2:63**
 Charitable purpose, defined, **2:64**
 Foreign donations, **2:64**
 Foreign qualified donees, **2:65**
 Minister of National Revenue, authority, **4:11**
 Political activities, defined, **2:64**
 Political activity changes, **2:64**
 Tax shelter promoter penalties, **2:66**
 2013 Federal Budget, **2:67, 10:53**
 50% collection disputed tax, interest and penalties, **2:67**
 First-time Donor's Super Credit (FDSC), **2:67**
 Reassessment period, **2:67**
 Whistle blowers, **17:41**
 2014 Federal Budget
 Cultural property donation, **18:5, 20:11**
 Ecological property donation, **18:6, 20:11**
 Form T2050, **9:3, 9:4**

HISTORY—Cont'd

2014 Federal Budget—Cont'd Form T3010, **9:3, 9:4**
 2015 Federal Budget
 Foreign charities, **2:68**
 Investments in limited partnerships, **2:68**
 New anti-avoidance measures, **2:68**
 Tax exemption on sale of shares and real estate, **2:68, 2:69**
 2016 Federal Budget
 Charitable donation credit rates, **2:69**
 Personal income tax rate, **2:69**
 Political activity rules, **2:69**
 Sales tax regime, split-receipting, **2:69**
 2017 Federal Budget
 Ecologically sensitive land (ESL), changes to donation of, **2:70**
 First time donor's super credit, expiry, **2:70**
 Medicine, gift of, **2:70**
 Political purposes doctrine, **2:70**
 2018 Federal Budget
 Foreign universities, **2:71**
 Journalism, funding, non-governmental organizations, **2:71**
 Municipalities revocation tax, **2:71**
 Revocation tax, **2:71**
 2019 Federal Budget
 Cultural property donation, **2:73, 18:5**
 News organizations, qualified donees, **2:73, 15:12**
 Social Science Fund, **2:73**
 2021 Federal Budget, **2:74**
 2022 Federal Budget, **2:76**
 Disbursement from registered charity to non-qualified donees, **2:76**

HISTORY—Cont'd

2022 Federal Budget, **2:76**—Cont'd
 Disbursement quota rate increase, **2:76, 8:13**
 Multi-year funding proposals, **2:76**
 Non-qualified donees, directed giving, **2:76**
 "Qualifying disbursements" definition update, **2:76**
 2023 Federal Budget, **2:3.35**
 Disbursement quota rate, **2:77**
 Qualifying disbursements to non-qualified donees, **2:77**
 2024 Federal Budget, **2:78**
 Generally, **2:1, 2:78**
 Carter Commission, **2:15 to 2:19**
 Business income, **2:17**
 Charitable deduction, **2:19**
 Federal administration, **2:18**
 Tax-exempt status, **2:16**
 Charitable organizations, tax treatment of, **2:9 to 2:12**
 World War I, **2:10**
 World War II-1967, **2:11, 2:12**
 Administrative practices, **2:11**
 Legislation, **2:12**
 Conclusion, **2:84**
 Donation receipts, changes to, **2:81**
 Donation tax credits, against alternative minimum tax, **2:79**
 GST, introduction of, **2:37**
 Modernization of CRA services, **2:82**
 Moving forward, future trends, **2:83**
 No publication of revocation in Canada gazette, **2:82**
 Political activity changes, **2:72**
 Post-1967 federal tax legislation
 1967, **2:14**
 1972 tax reform, **2:20**
 1973 gifts in kind, **2:21**
 1976-1977 tax reform, **2:22 to 2:29**

HISTORY—Cont'd

Pre-1967 federal tax regime
 1920, **2:4**
 1930, **2:5**
 1930-1950, **2:6**
 1957, **2:8**
 World War I, **2:3**
 World War II, **2:7**
 Qualified donee status for certain foreign charities, extension of, **2:80**
 Tax reform
 1972, **2:20**
 1976-1977, **2:22 to 2:29**
 Background, **2:22**
 Green paper
 Accumulation, **2:26**
 Background, **2:23**
 Business income, **2:25**
 Fundraising, **2:28**
 Private foundations, **2:24**
 Public accountability, **2:27**
 Legislation, **2:29**
 1984 reform
 April 1982 press release, **2:31**
 Economic statement, Nov. 8, 1984, **2:33**
 MacEachen Budget, 1981, **2:30**
 May 1983 Discussion paper, **2:32**
 1988 reform, **2:34**
 1990 reform effort, **2:35**
 Technical changes in new millennium, **2:43 to 2:46**
 Avoiding private foundation status, **2:44**
 Finance on split-receipting, **2:46**
 Foundations making foreign grants meeting disbursement quota, **2:45**
 Technical changes in the 1990s, **2:36 to 2:42**
 1994 Budget, **2:38**
 1995 Budget, **2:39**

HISTORY—Cont'd

Technical changes in the 1990s, **2:36 to 2:42**—Cont'd
 1996 Budget, **2:40**
 1997 Budget, **2:41**
 2000 Budget, **2:42**
 Voluntary sector initiative (2004 Budget), **2:47 to 2:52**
 Joint regulatory table report, **2:48 to 2:52**
 Appeals, **2:50**
 Disbursement quota rules, **2:52**
 Intermediate sanctions, **2:49**
 Transparency, **2:51**
 March 2004 Federal Budget, **2:47**

HOUSING CORPORATIONS

Generally, **15:6**

INCOME TAX ACT

Record-keeping requirements, **9:1**

INSURANCE, GIFTS OF

Generally, **20:14 to 20:17**
 Insurance proceeds on death, **20:17**
 Life insurance during donor's lifetime, **20:15, 20:16**
 Valuation, **20:16**

INTER-CHARITY RELATIONSHIPS NOT RECOGNIZED BY THE ACT

Generally, **11:3 to 11:12**
 Amalgamations, **11:11, 11:12**
 Charitable organizations and public foundations, **11:4 to 11:6**
 Hospital foundations, **11:5**
 Other foundations, **11:6**
 Charities and businesses, **11:9, 11:10**
 Employee charity trusts, **11:10**
 Charities and non-profit organizations, **11:8, 11:11**
 Charities holding land for other charities, **11:7**
 Consolidations, **11:11**
 Mergers, **11:11, 11:12**

INTERNATIONAL CHARITABLE ACTIVITIES

Generally, **12:1, 12:38**
 Canada-U.S. Tax Treaty, **12:10 to 12:12**
 Contractual arrangements between Canadian and foreign charities, **12:17 to 12:25**
 Agency relationships, **12:18 to 12:22**
 Agency agreement details, **12:20**
 Agency law, **12:19**
 Intellectual property issues in agency agreements, **12:22**
 Multi-agency agreements, **12:21**
 Contracts for service, **12:25**
 Cooperative partnerships, **12:24**
 Joint venture arrangements, **12:23**
 CRA audit approach, **12:33 to 12:37**
 Canadian Magen David Adom case, **12:35**
 Disbursement quota, **12:37**
 Intermediate sanctions, **12:36**
 Tel Aviv Foundation case, **12:34**
 Foreign activities by Canadian registered charities, **12:13 to 12:16**
 Charitable goods policy, **12:16**
 Operational guidance, **12:15**
 Public policy, **12:14**
 Membership fees, **12:30**
 "Own activities test," **12:27 to 12:29**
 Property transfers to foreign charities, **12:26**
 Qualified donees, **12:5 to 12:9**
 Canadian registered charities, **12:6**
 Foreign charities, extension of status, history, **2:80**

<p>INTERNATIONAL CHARITABLE ACTIVITIES—Cont'd</p> <p>Qualified donees, 12:5 to 12:9</p> <p>—Cont'd</p> <p>Foreign charities with recent federal Crown patronage, 12:9</p> <p>2012 Budget, 12:9</p> <p>Registered foreign universities, 12:8</p> <p>2011 Budget, 12:8</p> <p>United Nations and its agencies, 12:7</p> <p>“Qualifying disbursements,” 5:9, 12:27 to 12:29</p> <p>Draft guidance and related concerns, 12:28, 12:29</p> <p>Record-keeping, 12:31</p> <p>Royalties, 12:30</p> <p>Statutory background, 12:2 to 12:4</p> <p>Charitable foundations, 12:4</p> <p>Charitable organizations, 12:3</p> <p>Terrorism, 12:32</p> <p>FINTRAC, 12:32</p> <p>INVESTMENT READINESS PROGRAM (IRP)</p> <p>2021 Federal Budget, 2:74</p> <p>JUDICIAL REVIEW</p> <p>Generally, 10:53</p> <p>LIMITED PARTNERSHIPS</p> <p>2015 Federal Budget, 14:3</p> <p>Generally, 14:3</p> <p>LOANS</p> <p>Generally, 20:4</p> <p>MASSES</p> <p>Dead, for the, 3:21</p> <p>Minister of National Revenue, authority, 4:11</p> <p>Private, 3:21 to 3:25</p> <p>MUNICIPALITIES</p> <p>Generally, 15:7</p>	<p>NATIONAL ARTS SERVICES ORGANIZATIONS</p> <p>Generally, 15:14</p> <p>NON-PROFIT ORGANIZATIONS</p> <p>Generally, 16:1, 16:19</p> <p>Amalgamations, 11:12</p> <p>Asset accumulation, 16:10 to 16:12</p> <p>Charities and, 11:8</p> <p>Clubs, investment income of, 16:15, 16:16</p> <p>CRA approach, 16:11</p> <p>Business or property income, 16:16</p> <p>Developing restrictive, 16:11</p> <p>Loss of status, 16:18</p> <p>Mergers, 11:12</p> <p>No income payable to any member, 16:13, 16:14</p> <p>Registered Canadian Amateur Athletic Associations (RCAAs), 16:14</p> <p>Not a charity, 16:9</p> <p>Organizational form, 16:3 to 16:8</p> <p>Non-residents, 16:8</p> <p>Partnerships, 16:6</p> <p>Residential condominiums, 16:7, 16:11</p> <p>Share capital corporations, 16:4</p> <p>Trusts, 16:5</p> <p>Purposes, 16:10 to 16:12</p> <p>Reporting requirements, 16:17</p> <p>Tax exemption, 1:7, 16:2</p> <p>Trustees, 6:4</p> <p>NON-QUALIFIED DONEES</p> <p>Disbursements to, 2:76, 2:77</p> <p>Donations to foreign charities, 5:9</p> <p>“Own activities test,” 2:76, 12:27 to 12:29</p> <p>Qualifying disbursements, 2:76, 2:77, 5:9, 12:27 to 12:29</p> <p>Draft guidance and related concerns, 12:28, 12:29</p>
---	---

OTHER QUALIFIED DONEES

2011 Budget, regulatory requirements, **9:13 to 9:15, 10:20 to 10:35**
 Generally, **19:21**
 Canadian municipalities or bodies, **15:7**
 Foreign universities, **12:8**
 Gifts
 Transfers to charity, **17:14**
 News organizations, **2:73**
 Prescribed universities outside Canada, **15:9**
 Publicly available list, **9:14**
 Receipting, **9:14**
 Record-keeping, **9:14**
 Sanctions, **10:20 to 10:35**

POLITICAL ACTIVITIES

Advocacy, **13:12**
 Audits, political activity, **13:12**
 Bill C-86, **13:15**
 Canada Without Poverty (CWP), **13:13**
 Canadian Charter of Rights and Freedoms, **13:13**
 Common law
 Distinction, charitable purpose and political purpose, **13:4**
 Criticism of distinction, **13:5**
 Political purpose" historical definition, **13:3**
 CRA Guidance, 2003, **13:8 to 13:11**
 CRA policies, **13:8 to 13:11**
 CPS-021, Registering charities that promote racial equality, **13:10, 13:11**
 Human rights and charitable registration, **10:48, 13:11**
 CPS-022, political activities, **13:9**
 Federal Court of Appeal confusion, **13:6**
 Information Circular, **13:8 to 13:11**
 Limits, historical spending, **13:2, 13:8 to 13:11**

POLITICAL ACTIVITIES

—Cont'd
 Political Activities Audit Program, **13:12, 13:14**
 Political purposes, historical, **13:2**
 Public consultation process, **13:12**
 Public policy dialogue and development activities (PPDDAs), **13:2, 13:15 to 13:17**
 Canada Elections Act, **13:17**
 CRA Guidance, **13:16**
 Direct support or opposition, **13:16**
 Responses regarding PPDPA changes, **13:18**
 Report of the Consultation Panel on the Political Activities of Charities, **13:13, 13:14**
 Recommendations, **13:14**
 Special Senate Committee on the Charitable Sector, **13:18**
 Voluntary Sector Initiative (VSI), **13:9**

PRIVATE FOUNDATIONS

Generally, **7:1, 7:35**
 Background, **7:2**
 Creating, **7:27 to 7:34**
 Disclosure, **7:34**
 Issues related to creation of, **7:29 to 7:32**
 Anti-avoidance provisions, **7:32**
 Control, **7:30**
 Form of foundation, **7:31**
 Steps taken in establishing, **7:33**
 Why create, **7:28**
 De-registration, **7:4**
 Definition, **7:3**
 Disbursement quota
 See Disbursement quota
 Excess business holdings regime
 See(this index) Excess business holdings regime

<p>PRIVATE FOUNDATIONS</p> <p>—Cont’d</p> <p>Non-qualified investments”, 7:6 to 7:9</p> <p>Debt, 7:7</p> <p>Excluded corporations, 7:9</p> <p>Section 189 tax and, 7:5 to 7:12</p> <p>Shares, 7:8</p> <p>Penalty tax, 7:4</p> <p>Section 189 penalty tax, 7:10 to 7:12</p> <p>Debt, 7:11</p> <p>Non-qualified investments” and, 7:5 to 7:12</p> <p>Shares, 7:12</p>	<p>QUASI-CHARITIES—Cont’d</p> <p>Registered journalism organizations, 15:12</p> <p>Under subsection 149.1(1), 15:5 to 15:12</p> <p>Canadian municipalities, 15:7</p> <p>Foreign charitable organizations outside Canada, 15:10</p> <p>Gifts to Her Majesty, 15:11</p> <p>Housing corporations, 15:6</p> <p>Prescribed universities outside Canada, 15:9</p> <p>United Nations or agencies thereof, 15:8</p>
<p>PRIVILEGE</p> <p>Generally, 10:10, 10:11</p> <p>Claiming, 10:11</p>	<p>RECEIPTS</p> <p>Generally, 19:1, 19:30</p> <p>Anonymous donation, 19:3</p>
<p>PUBLIC FOUNDATIONS</p> <p>Generally, 6:1, 6:8</p> <p>Charitable organizations and, 11:4 to 11:6</p> <p>Hospital foundations, 11:5</p> <p>Other foundations, 11:6</p> <p>Definition, 6:2 to 6:4</p> <p>Charitable foundations”, 6:3</p> <p>Public foundations”, 6:4</p> <p>Deregistration, grounds for, 6:6</p> <p>Disbursement quota</p> <p>See Disbursement quota</p> <p>Functions of, 6:5</p> <p>Penalty tax, 6:7</p>	<p>Content of, 19:2 to 19:4</p> <p>To whom should receipt be issued, 19:3</p> <p>When should receipt be issued, 19:4</p> <p>Donation, history of federal tax legislation, 2:81</p>
<p>QUASI-CHARITIES</p> <p>Generally, 15:15</p> <p>Designated institutions under Cultural Property Act, 15:13</p> <p>National arts services organizations, 15:14</p> <p>“Qualified Canadian journalism organization” (QCJO), 15:12</p> <p>Registered Canadian Amateur Athletic Associations</p> <p>See Registered Canadian Amateur Athletic Associations (RCAAs)</p>	<p>Improper receipting, consequences of, 19:2 to 19:4, 19:13 to 19:15</p> <p>False receipts, 19:15</p> <p>Incomplete receipts, 19:14</p> <p>Suspension, 19:13 to 19:15</p> <p>Oloya case, 19:13 to 19:15</p> <p>Proper and improper practices, 19:6 to 19:8</p> <p>Gifts of negligible or questionable value, 19:7</p> <p>Inventory, 19:8</p> <p>Medicine, 19:8, 20:29, 20:30</p> <p>Services, 19:6</p> <p>Returning donations, 19:29</p> <p>To receipt or not to receipt, 19:5</p> <p>Where advantage accrues to donor, 19:9 to 19:12</p> <p>Membership issues, 19:10</p> <p>Other advantages, 19:12</p> <p>Tuition fees, 19:11</p>

RECORDS

Completing T3010A charities information return, **4:5, 8:21, 9:3, 9:4**
 Accounting and invoicing firms, **9:4**
 Accuracy in completing T3010, **9:4**
 Income Tax Act record-keeping requirements, **9:1**
 English and French, **9:1**
 Translation, **9:1**
 International charities, **2:9**
 Other filings, **9:7**
 Other tax returns, **9:6**
 Retention requirements, **9:2**

REGISTERED CANADIAN AMATEUR ATHLETIC ASSOCIATIONS (RCAAAS)
 2011 Budget, transparency, **9:13 to 9:15**
 Generally, **9:5, 9:15, 15:2 to 15:4, 16:14**
 Defined, **15:2**
 Deregistration, **15:3**
 Penalties, political activities, **2:64**
 Primary activities, amateur athletics, **9:15**
 Record-keeping, **9:15**
 Registration, **15:3**
 Regulation, **15:4**
 Reporting, **9:15**
 Transparency, **9:15**

REGISTERED CHARITIES

Audit philosophy of, **10:8, 10:9**
 Foreign activities by, **12:13 to 12:16**
 Loans to, **20:4**
 Tax exemption, **1:4 to 1:6**

REGISTERED RETIREMENT SAVINGS PLANS (RRSPS)
 Donations of, **20:18**

REGISTRATION

Generally, **4:1, 4:16**
 Comments on process, **4:5**
 Deregistration, **5:18**
 Governance violations, **10:41**
 My Business Account (CHAMP), **4:6 to 4:13**
 Post-application process, **4:14**
 Purpose of system, **4:4**
 Revocation of
 See Revocation
 T2050 application, annotation of, **4:6 to 4:13**
 Ineligible individual rules, **4:11**
 Where registered status not granted, **4:14, 4:15**
 Non-responsive applicant, **4:14**

REVOCATION

Generally, **10:38 to 10:45**
 Appeals, **10:50**
 Developing new CRA approach, **10:43**
 Notice of, **2:67, 7:3, 9:2**
 Procedural issues, **10:45**
 Additional documents, **10:45**
 Revocation situations, **10:39 to 10:42**
 Failure to file T3010 form, **10:40**
 Governance violations, **10:41**
 Inadequate separation between charity and non-qualified donees, **10:42**
 Revocation tax, **10:44**

SANCTIONS

Generally, **10:20 to 10:35, 10:55, 10:56**
 Assessment, **10:35**
 Intermediate sanctions, **10:21**
 Appeals, **10:48**
 Canadian constitutional issues and, **10:22**
 Description of, **10:24 to 10:35**
 Failure to file information returns, **10:28**

SANCTIONS—Cont'd	T2050 APPLICATION—Cont'd
Intermediate sanctions, 10:21	Part 5- Information about the organization's officials, 4:11
—Cont'd	Part 6- Confidential information, 4:12
Description of, 10:24 to 10:35	Part 7- Final steps and certification, 4:13
—Cont'd	Post-application process, 4:14
Failure to keep proper books and records, 10:32, 19:13 to 19:15	
Foundation acquires control of corporation, 10:26	
Gifts to avoid suspension, 10:33	
Inappropriate business activities, 10:25	
Inter-charity transfers to delay disbursement quota, 10:31	
Issuing false receipts, 10:30	
Issuing incomplete receipts, 10:29	
Penalties in excess of 01861,000, 10:34	
Undue personal benefit, 10:27	
Repeat offences, 10:23	
SPECIAL COMMITTEE ON THE CHARITABLE SECTOR (SCCS)	T3010A CHARITIES INFORMATION RETURN
Recommendations, 2:74	Generally, 8:21, 9:3, 9:4, 9:19
Report, 2:74	
SPLIT-RECEIPTING/PARTIAL GIFTS	TAX EXEMPT ORGANIZATIONS
Generally, 17:17 to 17:19	News organizations, 2:73
Determining "amount of the advantage," 17:19	
Redefining gift, 17:18	TAX EXEMPTION
T2050 APPLICATION	Generally, 1:3 to 1:7
Annotation, 4:6 to 4:13	Non-profit organizations, 1:7
Directors, eligibility search, 4:11	Registered charities, 1:4 to 1:6
Part 1- Identification of organization applying for registration, 4:7	Charity tax regulatory matters, 1:6
Part 2- Organizational structure, 4:8	Defined, 1:5
Part 3- Activities of the organization, 4:9	
Part 4- Financial information, 4:10	TAX SHELTER ANTI-AVOIDANCE PROVISIONS
	50% collection disputed tax, interest and penalties, 2:67
	Generally, 17:22 to 17:43
	Capital property, 18:12 to 18:15
	Non-qualifying securities and exempted gifts, 18:13 to 18:15
	Rules relating to, 18:14
	Tax planning in context of NQS rules, 18:15
	Personal use property, 18:12
	CRA duty of care, 17:43
	Identification number, 17:43
	Initial Canadian government responses to tax shelters, 17:25 to 17:30
	Amendment of tax shelter definition, 17:28
	Definition of gift, 17:25
	Flawed specific valuations, 17:26

TAX SHELTER

ANTI-AVOIDANCE
PROVISIONS—Cont'd
Initial Canadian government
responses to tax shelters, **17:25**
to 17:30—Cont'd
Revocation of charitable registration, **17:30**
Tax Court of Canada and Federal Court of Appeal require bulk valuation, **17:29**
Legislation, **17:31 to 17:33**
Ss. 248(34): Attack on leveraged donation shelters, **17:33**
Ss. 248(35): Attack on valuation-based shelters, **17:32**
Reassessment period, **2:67**
Tax shelter class action suits, **17:34**
Tax shelters previously available
Leveraged donations, **17:24**
Valuation-based shelters, **17:23**
Whistle blowers, **17:41**

TESTAMENTARY GIFTS

Generally, **20:19 to 20:21**

TESTAMENTARY GIFTS—Cont'd

Donatio mortis causa, **20:20**
TRANSPARENCY
Other qualified donees, **9:13 to 9:15**
TRUSTS

Business trusts, **14:15**
Charitable purpose trusts, **19:21**
Charitable remainder trusts (CRT), **19:21, 20:7**
Deemed disposition on death, **20:7**
Donations using, **20:6**
Employee charity trusts, **11:10**
Reporting rules, **9:6**
Statutory trusts, **19:21**

UNREGISTERED CHARITIES

Generally, **4:2**
Registration of, **4:3**

VOLUNTARY DISCLOSURES PROGRAM (VDP)

Generally, **16:17**

VOLUNTARY PUBLIC DISCLOSURE

Generally, **9:18**