

## Publisher's Note

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### CHARITIES TAXATION, POLICY AND PRACTICE — TAXATION

Robert Hayhoe  
Release No. 1, December 2025

#### Publisher's Special Release Note 2025

The pages in this work were reissued in December 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 December 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 includes commentary and miscellaneous updates in the following chapters: 2, 4, 5, 8, 9, 10, 12, 15, and 16.

## **Highlights**

Highlights of this release include the following:

- **Chapter 2: History of the Taxation of Charities and Donations**  
New commentary has been added regarding the 2024 Budget and the following potential changes: how donation tax credits are applied against Alternative Minimum Tax and its impact on charitable donations; extension of qualified donee status for certain foreign charities and new annual return requirements; changes to donation receipts; amendments to the *Income Tax Act* to modernize CRA services, including electronic notices and changes to publication requirements for revocations; simplification and modernization of official donation receipts.
- **Chapter 4: Registration**  
The entire chapter has been reviewed and refreshed. Commentary has been updated regarding the CRA's move to digital registration through My Business Account (MyBA).
- **Chapter 5: Charitable Organizations**  
The entire chapter has been reviewed and refreshed, with a note regarding changes to the definition of "qualifying disbursement" to the *Income Tax Act* that may result in making donations to foreign charities easier.
- **Chapter 8: Disbursement Quota**  
Commentary added discussing 2022 Federal Budget changes and the removal of the accumulation of property rule and new CRA discretion to reduce the quota.
- **Chapter 9: Record-Keeping, Reporting, and Transparency**  
New commentary was added discussing new trust reporting rules proposed by the Federal Department of Finance and that registered Canadian amateur athletic associations that are incorporated must file tax returns.
- **Chapter 10: Audits, Sanctions, and Appeals**  
The chapter has been reviewed and refreshed. Commentary has been added discussing the 2024 Budget proposal to permit the CRA to provide certain official notices electronically, including notices of intention to revoke a charity's registration.
- **Chapter 12: International Charitable Activities**  
Commentary has been updated discussing Guidance for anti-directed giving provisions; and whether a charitable foundation with a sole grant-making purpose would be able to make grants to non-qualified donees.

- **Chapter 15: Quasi-Charities**  
The chapter has been reviewed and refreshed.
- **Chapter 16: Non-Profit Organizations**  
Commentary has been updated discussing a CRA View technical interpretation and investment income of clubs.

