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Publisher's Note

2023 — Release 2

Previous release was 2023-1

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Charities Taxation, Policy and Practice — Federal and Provincial Legislation

This release updates Federal, New Brunswick, Québec, Ontario, Saskatchewan and British Columbia legislation.

Highlights

- **Federal Tab**

- *Canada Business Corporations Act*, R.S.C. 1985, c. C-44 has been amended by S.C. 2023, chapter 14.
- *Competition Act*, R.S.C. 1985, c. C-34 has been amended by s. 257 of S.C. 2022, c. 10 that came into force on June 23, 2023.
- *Criminal Code*, R.S.C. 1985, c. C-46 has been amended by S.C. 2023, chapters 7, 14, and 26.

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- **New Brunswick Tab**
 - *Gaming Control Act*, S.N.B. 2008, c. G-1.5 has been amended by S.N.B. 2023, chapter 17.
- **Québec Tab**
 - *Taxation Act*, C.Q.L.R. 1978, c. I-3 has been amended by S.Q. 2023, chapter 2.
- **Ontario Tab**
 - *Not-for-Profit Corporations Act, 2010* has been amended by S.O. 2023, chapter 9, Sched. 22.
 - *Trustee Act*, R.S.O. 1990, c. T.23 has been amended by S.O. 2023, chapter 9, Sched. 37.
- **Saskatchewan Tab**
 - *The Charitable Found-raising Businesses Act*, S.S. 2002, c. C-6.2 has been amended by S.S. 2021, chapter 6 and S.S. 2022, chapter 26 both now in force.
- **British Columbia Tab**
 - *Hospital Act*, R.S.B.C. 1996, c. 200 has been amended by S.B.C. 2023, chapters 2 and 10.
 - *Human Rights Code*, R.S.B.C. 1996, c. 210 has been amended by S.B.C. 2023, chapter 10.