

MAT #43295806

## Publisher's Note

### 2025 — Release 2

Previous release was 2025-1

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Robert Hayhoe

## Charities Taxation, Policy and Practice — Federal and Provincial Legislation

This release updates Federal, Québec, Ontario, Alberta and British Columbia legislation.

### Highlights

- **Federal Tab**

- *Competition Act*, R.S.C. 1985, c. C-34 has been amended by: S.C. 2023, c. 31, section 12.1 conditions are satisfied; and S.C. 2024, c. 15, selected sections came into force on June 20, 2025.
- *Criminal Code*, R.S.C. 1985, c. C-46 has been amended by: S.C. 2024, c. 22, sections 1-7 came into force April 8, 2025; and S.C. 2024, c. 23, sections 1-11 came into force on October 10, 2025.

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- **Québec Tab**
  - *Taxation Act*, C.Q.L.R. 1978, c. I-3 has been amended by S.Q. 2024, c. 41, sections 69-193.
- **Ontario Tab**
  - *Not-for-Profit Corporations Act, 2010*, S.O. 2010, c. 15 has been amended by S.O. 2015, c. 38, Sched. 7, section. 55(19) now in force.
- **Alberta Tab**
  - *Charitable Fund-raising Act*, S.O. 2010, c. 15 has been amended by S.O. 2025, c. 15, section 2.
  - *Charitable Fund-Raising Regulation*, Alta. Reg. 108/2000 has been amended by Alta. Reg. 66/2025.
- **British Columbia Tab**
  - *Hospital Act*, R.S.B.C. 1996, c. 200, S.B.C. 2022, c. 43, sections 574 and 575 are to come into force April 1, 2026; and B.C. Reg. 40/2025, sections 37 and 38 are not in force at date of publication.