

MAT #43054843

## Publisher's Note

2023 — Release 1

Previous release was 2022-2

From Your Library:

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**
  - *Criminal Code*, R.S.C. 1985, c. C-46 has been amended by S.C. 2022, chapters 12, 15, 17, and 18. S.C. 2023, chapter 1.
  - *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) has been amended by S.C. 2022, chapters 13, 14, and 19.

---

**THOMSON REUTERS  
CANADA**®

Customer Support

1-416-609-3800 (Toronto & International)

1-800-387-5164 (Toll Free Canada & U.S.)

Fax 1-416-298-5082 (Toronto)

Fax 1-877-750-9041 (Toll Free Canada Only)

Email [CustomerSupport.LegalTaxCanada@TR.com](mailto:CustomerSupport.LegalTaxCanada@TR.com)

This publisher's note may be scanned electronically and photocopied for the purpose of circulating copies within your organization.

- **Québec Tab**
  - *Taxation Act*, C.Q.L.R. 1978, c. I-3, S.Q. 2022, chapters 20 and 23.
- **Ontario Tab**
  - *University Foundations Act*, 1992, S.O. 1992, c. 22 is amended by S.O. 2022, c. 22, Sched. 3, s. 6.
- **Alberta Tab**
  - *The Charitable Fund-raising Act*, R.S.A. 2000, c. C-9 is amended by Alta. Reg. 217/2022, s. 29.
  - *The Charitable Fund-raising Regulation*, Alta. Reg. 108/2000 is amended by Alta. Reg. 218/2022, s. 17.
- **British Columbia Tab**
  - *Hospital Act*, R.S.B.C. 1996, c. 200 is amended by S.B.C. 2022, c. 43, ss. 574, 575 [Not in force at date of publication.]; B.C. Reg. 274/2022.