Index

ADVISING CHARITIES	BUSINESS NAME REGISTRATIONS
Challenges, 21:2 et seq.	—Cont'd
charity as a client, 21:2	Nova Scotia, 13:27
conflicts of interest, 21:7	Partnerships and Business Names
consequences of legal deficiencies,	Registration Act, 13:27
21:5	Nunavut, 13:31
difficulties advising a charity, 21:6	Partnership Act, 13:31
difficulties of a charity, 21:4	Ontario
unrealistic expectations of the lawyer,	Business Names Act, 13:34
21:3	Prince Edward Island, 13:37
Effective communication, 21:13 et seq.	Partnership Act, 13:37
confirming retainer, 21:13	Quebec, 13:40
documenting advice, 21:15	Saskatchewan, 13:45
educational reports, 21:14	The Business Names Registration Act,
Legal risk management checklist for	13:45 Yukon, 13:49
Ontario-based charities, Appendix A	Business Names Act, 13:49
Legal risk management for Ontario-based	Partnership Act, 13:49
not-for-profit organizations,	•
Appendix B	CHANGES, FUNDAMENTAL
Minimizing risk for lawyers, 21:8	Generally, 12:1 et seq.
Revival	Amalgamation, 12:23 et seq.
Ontario	Alberta, 12:25
Not-for-Profit Corporations Act,	Companies Act, 12:26
App. 21A	Religious Societies' Land Act, 12:27
Risk management checklist, 21:10 et seq.	Societies Act, 12:25
sample checklist, 21:10	British Columbia, 12:28
structure of checklist, 21:12	federal, 12:24
utilizing a checklist, 21:11	Manitoba, 12:29
Significance, 21:1	New Brunswick, 12:30
Strategies to address risk, 21:9	Newfoundland and Labrador, 12:31
BUSINESS NAME REGISTRATIONS	Northwest Territories, 12:32
Alberta, 13:9	Nova Scotia, 12:33
Partnership Act, 13:9	Nunavut, 12:34
British Columbia, 13:12	Ontario, 12:35
Partnership Act, 13:12	Corporations Act, 12:35
Manitoba, 13:15	Not-for-Profit Corporations Act,
Business Names Registration Act,	12:36
13:15	Prince Edward Island, 12:37
New Brunswick, 13:18	Quebec, 12:38
Partnerships and Business Names	Companies Act, 12:38
Registration Act, 13:18	Religious Corporations Act, 12:39
Northwest Territories, 13:24	Saskatchewan, 12:40
Partnership Act, 13:24	Yukon, 12:41

CHANGES, FUNDAMENTAL—Cont'd	CHANGES, FUNDAMENTAL—Cont'd
Changing the Charter and by-laws, 12:2	Dissolution, 12:59 et seq. —Cont'd
et seq.	Alberta, 12:61—Cont'd
Alberta, 12:4	Societies Act, 12:61
Companies Act, 12:5	British Columbia, 12:64
Religious Societies' Land Act, 12:6	federal, 12:60
Societies Act, 12:4	Manitoba, 12:65
British Columbia, 12:7	New Brunswick, 12:66
federal, 12:3	Newfoundland and Labrador, 12:67
Manitoba, 12:9	Northwest Territories, 12:68
New Brunswick, 12:10	Nova Scotia, 12:69
Newfoundland and Labrador, 12:11	Nunavut, 12:70
Northwest Territories, 12:12	Ontario, 12:71
Nova Scotia, 12:13	Corporations Act, 12:71
Nunavut, 12:14	Not-for-Profit Corporations Act,
Ontario, 12:15	12:72
Corporations Act, 12:15	Prince Edward Island, 12:73
Not-for-Profit Corporations Act,	Quebec, 12:74
12:16	Companies Act, 12:74
Prince Edward Island, 12:17	Religious Corporations Act, 12:75
Quebec, 12:18	Saskatchewan, 12:76
Companies Act, 12:18	Yukon, 12:77
Religious Corporations Act, 12:19	Revival, 12:78 et seq.
Saskatchewan, 12:20	Alberta, 12:81
Non-profit Corporations Act, 13:3	Religious Societies' Land Act, 12:82
Yukon, 12:21	Societies Act, 12:81
Continuance, 12:42 et seq.	British Columbia, 12:84
Alberta, 12:44	Societies Act, 12:85
British Columbia, 12:45	Society Act, 12:84
federal, 12:43	federal, 12:79
Manitoba, 12:46	Canada Corporations Act, 12:79
New Brunswick, 12:47	Canada Not-for-profit Corporations
Newfoundland and Labrador, 12:48	Act, 12:80
Northwest Territories, 12:49	Manitoba, 12:86
Nova Scotia, 12:50 Nunavut, 12:51	New Brunswick, 12:87
Ontario, 12:52	Newfoundland and Labrador, 12:88
Corporations Act, 12:52	Northwest Territories, 12:89
Not-for-Profit Corporations Act,	Nova Scotia, 12:90
12:53	Nunavut, 12:91
Prince Edward Island, 12:54	
Quebec, 12:55	Ontario, 12:92
Companies Act, 12:55	Corporations Act, 12:92
Religious Corporations Act, 12:56	Not-for-Profit Corporations Act, 12:93
Saskatchewan, 12:57	
	Prince Edward Island, 12:94
Yukon, 12:58	Quebec, 12:95
Dissolution, 12:59 et seq.	Companies Act, 12:95
Alberta, 12:61	Religious Corporations Act, 12:96
Companies Act, 12:62	Saskatchewan, 12:97
Religious Societies' Land Act, 12:63	Yukon Territory, 12:98

CHARITABLE ORGANIZATIONS	CHARITABLE ORGANIZATIONS
Generally, 2:1 et seq.	—Cont'd
Charity, 2:1	Registering as a charity, 2:2 et seq.
Extra-provincial charitable fund-raising	—Cont'd
Alberta, 13:10	meaning of "charity" at common law,
Charitable Fund-raising Act, 13:10	2:3 —Cont'd
Charitable Fund-raising Regulation,	British law, 2:4
13:10	Canadian law, 2:5
British Columbia, 13:13	other purposes, 2:9
Safe Streets Act, 13:13	political activities and public policy,
general, 13:7	2:10
Manitoba, 13:16	relief of poverty, 2:6
The Charities Endorsement Act,	obligations after registration, 2:17
13:16	public benefit, 2:11
New Brunswick, 13:19	social enterprise, 1:2
Newfoundland and Labrador, 13:22	CHARITIES OPERATING OUTSIDE
Northwest Territories, 13:25	OF CANADA
Nova Scotia, 13:28	Generally, 14:1 et seq.
Nunavut, 13:32 Ontario, 13:35	Audit preparation, 14:25
,	Foreign activities, 14:3 et seq.
Charities Accounting Act, 13:35 Prince Edward Island, 13:38	anti-bribery, 14:20
Charities Act, 13:38	anti-terrorism, 14:21
Quebec, 13:41	capacity building, 14:23
Income Tax Act, 13:41	compliance in foreign jurisdictions,
Taxation Act, 13:41	14:19
Saskatchewan, 13:46	considerations, 14:34 et seq.
The Charitable Fund-raising Busi-	by-law considerations, 14:36
nesses Act, 13:46	further trade-mark considerations,
Yukon, 13:50	14:37
Registering as a charity, 2:2 et seq.	incorporating documents, 14:35
applying for charitable registration,	where to incorporate, 14:34
2:16	disbursement quota considerations,
applying for re-registration, 2:24	14:11
ceasing to be a registered charity, 2:18	evidencing direction and control, 14:12
revocation for cause, 2:21	description of activities, 14:14
revocation for failure to file T3010,	monitoring and supervision, 14:15
2:20	ongoing instruction, 14:16
revocation tax, 2:22	periodic transfers, 14:17
voluntary revocation, 2:19	separate activities and funds, 14:18
choice of designation under the Income	written agreements, 14:13
Tax Act, 2:12	money laundering issues, 14:21
charitable organization, 2:13	non-qualified donees, 14:22
private foundations, 2:15	options in working with intermediaries,
public foundations, 2:14	14:6
exclusively charitable purposes, 2:11	agency arrangements, 14:7
meaning of "charity" at common law,	contract for goods and services,
2:3	14:10
advancement of education, 2:7	cooperative participant arrange-
advancement of religion, 2:8	ments, 14:9

CHARITIES OPERATING OUTSIDE OF CANADA—Cont'd	CORPORATE MAINTENANCE —Cont'd
Foreign activities, 14:3 et seq. —Cont'd	Audit requirement, 11:36 et seq.
options in working with intermediaries,	Alberta, 11:38
14:6 —Cont'd	Companies Act, 11:39
joint venture participant arrange-	Religious Societies' Land Act, 11:40
ment, 14:8	Societies Act, 11:38
"own activities" test, 14:5	British Columbia, 11:41
qualified donees, gifts to, 14:4	federal, 11:36 et seq.
transferring real property, 14:22	Manitoba, 11:42
International charitable structure, 14:30 et	New Brunswick, 11:43
seq.	Newfoundland and Labrador, 11:44
international relational models, 14:30	Northwest Territories and Nunavut,
et seq. multiple association model, 14:31	11:45
separate international organization	Nova Scotia, 11:46
model, 14:33	Ontario, 11:47
subsidiary model, 14:32	Corporations Act, 11:47
Preliminary issues, 14:2	Not-for-Profit Corporations Act,
Recordkeeping, 14:25	11:48
Risk management, 14:26 et seq.	Prince Edward Island, 11:49
due diligence, 14:27	Quebec, 11:50
handling cash, 14:28	Companies Act, 11:50
insurance, 14:27	Religious Corporations Act, 11:51
trade-mark protection, 14:29	Saskatchewan, 11:52
trade-mark protection, 14:29	Yukon, 11:53
CORPORATE MAINTENANCE	Directors' meetings, 11:20 et seq.
Annual members' meetings, 11:2 et seq.	Alberta, 11:22
Alberta, 11:4	· · · · · · · · · · · · · · · · · · ·
Companies Act, 11:5	British Columbia, 11:23
Religious Societies' Land Act, 11:6	federal, 11:21
Societies Act, 11:4	Manitoba, 11:24
British Columbia, 11:7	New Brunswick, 11:25
federal, 11:3	Newfoundland and Labrador, 11:26
Manitoba, 11:8	Northwest Territories and Nunavut,
New Brunswick, 11:9	11:27
Newfoundland and Labrador, 11:10	Nova Scotia, 11:28
Northwest Territories and Nunavut,	Ontario, 11:29
11:11	Corporations Act, 11:29
Nova Scotia, 11:12	Not-for-Profit Corporations Act,
Ontario, 11:13	11:30
Corporations Act, 11:13	Prince Edward Island, 11:31
Not-for-Profit Corporations Act,	Quebec, 11:32
11:14	Companies Act, 11:32
Prince Edward Island, 11:15	Not-for-Profit Corporations Act,
Quebec, 11:16	11:33
Companies Act, 11:16	Saskatchewan, 11:34
Religious Corporations Act, 11:17	Yukon, 11:35
Saskatchewan, 11:18	Recordkeeping, 11:54 et seq.
Yukon, 11:19	Income Tax Act (Canada), 11:55

CORPORATE MAINTENANCE	CORPORATE RECORDS—Cont'd
—Cont'd	Manitoba, 10:16 et seq.—Cont'd
Reporting requirements, 11:56 et seq.	recordkeeping requirements, 10:16
corporate, 11:56 et seq.	New Brunswick, 10:20 et seq.
Alberta, 11:58	access to records, 10:21
Companies Act, 11:59	recordkeeping requirements, 10:20
Religious Societies' Land Act,	Newfoundland and Labrador, 10:24 et
11:60	seq.
Societies Act, 11:58	access to records, 10:25
British Columbia, 11:61	recordkeeping requirements, 10:24
federal, 11:57	Northwest Territories and Nunavut, 10:28
Manitoba, 11:62	et seq.
New Brunswick, 11:63	access to records, 10:29
Newfoundland and Labrador, 11:64	recordkeeping requirements, 10:28
Northwest Territories and Nunavut,	Nova Scotia, 10:31 et seq.
11:65 Nova Scotia, 11:66	access to records, 10:32
Ontario, 11:67	recordkeeping requirements, 10:31 Ontario, 10:34 et seq.
Corporations Act, 11:67	Corporations Act, 10:37
Not-for-Profit Corporations Act,	Ontario Not-for-Profit Corporations
11:68	Act, 10:34
Prince Edward Island, 11:69	Prince Edward Island, 10:39 et seq.
Quebec, 11:70	access to records, 10:40
Saskatchewan, 11:71	recordkeeping requirements, 10:39
Yukon, 11:72	Quebec, 10:42 et seq.
other, 11:73 et seq.	access to records, 10:43
Alberta Charitable Fund-raising Act,	recordkeeping requirements, 10:42
11:78	Recordkeeping requirements, 10:2 et seq.
Anti-Terrorism Act, 11:79	Rights of access, 10:2 et seq.
Canada Revenue Agency, 11:74	Saskatchewan, 10:46 et seq.
non-profit organizations, 11:75	access to records, 10:47
registered charities, 11:74	recordkeeping requirements, 10:46
Ontario Public Guardian and Trustee,	Yukon Territory, 10:50 et seq.
11:77	access to records, 10:51
Proceeds of Crime (Money Launder-	recordkeeping requirements, 10:50
ing) and Terrorist Financing	COVID-19 RELIEF MEASURES
Act, 11:79 Revenu Quebec, 11:76	Alberta, 11:87
Revenu Quebec, 11:70	British Columbia
CORPORATE RECORDS	annual general meetings, 11:88
Alberta, 10:5 et seq.	directors' meetings, 11:89
Companies Act, 10:6	Canada Revenue Agency, 11:103
Societies Act, 10:8	Federal
British Columbia, 10:10 et seq.	annual general meetings, 11:85
access to records, 10:14	corporate reporting requirements, 11:86
recordkeeping requirements, 10:11	Introduction, 11:84
Federal, 10:2 et seq.	Manitoba
Canada Not-for-Profit Corporations	annual general meetings, 11:90
Act, 10:1, 10:2	directors' meetings, 11:91
Manitoba, 10:16 et seq.	Newfoundland and Labrador
access to records, 10:17	annual general meetings, 11:92

COVID-19 RELIEF MEASURES	DIRECTORS AND OFFICERS—Cont'd
—Cont'd	Officers, 8:25 et seq.—Cont'd
Newfoundland and Labrador—Cont'd	chairperson, 8:30
corporate reporting requirements, 11:93	election and appointment of, 8:27
Nova Scotia, annual general meetings,	expiration and termination of, 8:34
11:94	offices of, 8:29
Ontario	president, 8:31
annual general meetings, 11:95	qualifications of, 8:26
corporate reporting requirements, 11:97	remuneration, 8:35
directors' meetings, 11:96	secretary, 8:32
Saskatchewan, annual general meetings,	term, of, 8:28
11:98	termination of, 8:34
Yukon territory	treasurer, 8:33
annual general meetings, 11:100	who are officers?, 8:25
corporate reporting requirements,	·
11:102	DIRECTORS' AND OFFICERS'
directors' meetings, 11:101	DUTIES AND LIABILITIES
DIRECTORS AND OFFICERS	Generally, 9:1 et seq.
Generally, 8:1 et seq.	Duties, Common Law, 9:10 et seq.
Constitution of the board, 8:8 et seq.	Application of Fiduciary Duties to
	Officers, 9:11
applicants and first directors, 8:11	General Fiduciary Duty, 9:10
appointment, 8:15	Specific Duties, 9:12
board types, 8:21	Charitable Property, 9:18
committees, 8:22	Account, 9:23
election, 8:16	Act Gratuitously for the Charity,
filling vacancies, 8:19	9:22
size of the board, 8:13	Carry out the Charitable Purpose,
term of office, 8:15	9:19
Directors	Protect and Conserve Trust Prop-
ex-officio, 8:17	erty, 9:20
meetings of, 8:23	Corporation, 9:12
qualifications of, 8:8	Act in Good Faith, Honestly and
corporate legislation, 8:9	Loyally, 9:13
Income Tax Act, 8:10	Continue, 9:17
registration of directors, 8:20	Diligence, 9:15
removal of, 8:17	Obedience, 9:16
remuneration, 8:24	Duties to Donors and the Public,
residency of, 8:12	9:24
Governance, 8:2	Members, 9:25
board orientation, education, training,	Duties, Statutory, 9:30 et seq.
8:7	Avoid Conflict of Interest, 9:58 et seq.
compliance, 8:5	Comply with the Incorporating Statute
management review, 8:6	and Governing Documents, 9:37
mission, 8:3	et seq.
policy, 8:3	General Fiduciary Duty, 9:46 et seq.,
risk management, 8:5	9:52 et seq.
strategic planning, 8:3	Relief from Duties under a Unanimous
understanding operations, 8:4	Member Agreement, 9:43 et seq.
Officers, 8:25 et seq.	Indemnification, 9:113 et seq.
appointment of, 8:27	Mandatory, 9:113 et seq.

DIRECTORS' AND OFFICERS'	EXTRA-PROVINCIAL
DUTIES AND LIABILITIES	REGISTRATION—Cont'd
—Cont'd	Jurisdictional registration requirements,
Liabilities, Common Law, 9:26 et seq.	13:8 et seq.—Cont'd New Brunswick
Breach of Fiduciary Duty, 9:26	- 10 11
Breach of Trust, 9:27	charitable fund-raising regulation, 13:19
Misapplication of Special Purpose Charitable Trusts, 9:28	Newfoundland and Labrador
Liabilities, Statutory, 9:65 et seq.	charitable fund-raising regulation,
Employee Wages, 9:71 et seq.	13:22
False or Misleading Statements, 9:94 et	Northwest Territories
seq.	charitable fund-raising regulation,
General Offences, 9:88 et seq.	13:25
Improper Payments, 9:65 et seq.	Nova Scotia
Liquidation and Dissolution, 9:82 et	charitable fund-raising regulation, 13:28
seq.	Nunavut
Misuse of Membership Information, 9:101 et seq.	charitable fund-raising regulation,
Oppression, 9:76 et seq.	13:32
"Reasonable Diligence" Defence,	Ontario
9:106 et seq.	charitable fund-raising regulation, 13:35
Standard of Care, 9:2 et seq.	Prince Edward Island
Business Judgment Rule	charitable fund-raising regulation,
generally, 9:9	13:38
emergency, due diligence, 9:9.50	Quebec
Directors, 9:2	charitable fund-raising regulation,
Under Legislation, 9:3 et seq.	13:41
EXTRA-PROVINCIAL	Saskatchewan
REGISTRATION	charitable fund-raising regulation, 13:46
Generally, 12:1	Yukon Territory
Business name registrations, 13:6	charitable fund-raising regulation,
Charitable fund-raising registrations, 12:1 to 12:58	13:50
Corporate registrations, 13:2 et seq.	FUNDRAISING ISSUES
approaches, 13:3	Generally, 18:1 et seq.
registration process, 13:5	Allocating fundraising expenditures,
statutory regimes, 13:3	18:26 et seq.
general, 13:2	full allocation, 18:27
Jurisdictional registration requirements,	no allocation of costs, 18:28
13:8 et seq.	pro-rated allocation of costs, 18:29
Alberta, 13:8 et seq.	Canada Revenue Agency, 18:12 et seq.
charitable fund-raising regulation,	cause-related marketing, 18:17
13:10	donor recognition, 18:19
British Columbia	donor stewardship, 18:15
charitable fund-raising regulation,	examples of fundraising, 18:14
13:13	guidance on fundraising, 18:12 et seq.
Manitoba	membership programs, 18:16
charitable fund-raising regulation,	planning fundraising activities, 18:18
13:16	sale of goods or services, 18:14
	,

FUNDRAISING ISSUES—Cont'd
Provincial legislation, 18:54 et seq.
Alberta, 18:55
British Columbia, 18:56
Manitoba, 18:57
Ontario, 18:58
Prince Edward Island, 18:59
Quebec, 18:60
Saskatchewan, 18:61
Charitable Fundraising Businesses
Act, 18:61
Informal Public Appeals Act, 18:62
Small charities, 18:40
Social media fundraising, 18:65 et seq.
Canada's Anti-Spam Legislation, 18:68
contracts of adhesion, 18:66
CRA compliance, 18:71
crypto-currencies and distributed ledger
technology, 18:73
data sharing issues, 18:67
intellectual property issues, 18:69
privacy issues, 18:67
social media, 18:74
terms of use, 18:66
third-party fundraising campaigns,
18:70
Third party fundraisers, legal issues
involving, 18:63
Unacceptable fundraising, 18:20 et seq.
contrary to public policy, 18:23
deceptive, 18:24
illegal, 18:23
incidental private benefit, more than,
18:22
purpose of the charity, 18:21
unrelated business, 18:25
INCORPORATION
Generally, 3:1 et seq.
Articles of incorporation, 3:3 et seq.
corporate name, 3:4
general requirements, 3:4
descriptiveness, 3:6
distinctiveness, 3:5
federal statutory requirements, 3:8
legal element, 3:7
name searches, 3:9
other names, 3:10
trade-names, 3:10
traue-mannes, 3:10
dissolution, distribution of assets on,

INCORPORATION—Cont'd	INCORPORATION—Cont'd
Articles of incorporation, 3:3 et seq.	Extra-provincial corporate registrations,
—Cont'd	13:2 —Cont'd
filing, fees and timing, 3:18	Saskatchewan, 13:42
incorporators, 3:12	Non-profit Corporations Act, 13:42
membership classes, 3:15	statutory, 13:3
number of directors, 3:12	Yukon, 13:47
other provisions, 3:17	Societies Act, 13:47
overview, 3:3	Federal non-share corporations, 3:1 et
registered office, 3:11	seq.
restrictions, 3:14	Issues, 1:7
statement of purpose, 3:13	Jurisdiction, 1:5
voting rights, 3:15	Name, choice of, 1:6
By-laws, 3:19 et seq.	Overview, 3:1 Process of incorporation, 3:2
approval of by-laws, 3:24	Revival (transition) under CNCA from
articles, 3:20	CCA, 3:28 et seq.
detailed by-laws, 3:23 directors, 3:26	drafting new by-laws, 3:30
mandatory provisions, 3:21	filing application, 3:31
members, 3:25	obtaining membership approval, 3:31
other provisions, 3:22	overview, 3:28
regulations, 3:20	records updates, 3:35
simple by-laws, 3:23	corporate records and procedures,
specific requirements, 3:27	3:39
Extra-provincial corporate registrations,	CRA, 3:36
13:2	filings, 3:37
Alberta, 13:8	revival of dissolved corporations, 3:29
British Columbia, 13:11	steps for revival (transition), 3:32
Societies Act, 13:11	governance structure, 3:33
Society Act, 13:11	key features, 3:34
Manitoba, 13:14	Rey Teatures, 3.34
New Brunswick, 13:17	INCORPORATION OF PROVINCIAL
Newfoundland and Labrador, 13:20	NON-SHARE CORPORATIONS
Corporations Act, 13:20	Generally, 4:1 et seq.
Northwest Territories, 13:23	Corporate names, 4:2 et seq.
Nova Scotia, 13:26	designating number names, 4:7
Corporations Registration Act, 13:26	legal element, 4:5
Nunavut, 13:30	Ontario, 4:3
Ontario, 13:33	Corporations Act, 4:3
Corporations Information Act, 13:33	Not-for-Profit Corporations Act, 4:4
Extra-Provincial Corporations Act, 13:33	use of particular words, restrictions on 4:6
Prince Edward Island, 13:36	Overview, 4:1
Extra-Provincial Corporations	Provincial and territorial incorporation,
Registration Act, 13:36	4:8 et seq.
process, 13:5	Alberta, 4:9
Quebec, 13:39	Companies Act, 4:12
An Act respecting the legal publicity	law reform, 4:10
of enterprises, 13:39	Religious Societies Land Act, 4:13
requirement to register, 13:4	Societies Act, 4:11

INTELLECTUAL PROPERTY ISSUES INCORPORATION OF PROVINCIAL NON-SHARE CORPORATIONS Generally, 15:1 et seq. —Cont'd Licensing of trade-marks, 15:22 et seq. Provincial and territorial incorporation, general licensing considerations, 15:25 4:8 et seq.—Cont'd assignment, 15:30 British Columbia, 4:14 confidentiality, 15:34 Societies Act. 4:14 controlling "use," 15:28 transition, 4:15 effect of terminated agreement, Manitoba, 4:16 15:37 The Corporations Act, 4:16 liability, 15:33 licensee's standing, 15:31 The Religious Societies' Lands Act, licensee's undertaking, 15:27 New Brunswick, 4:17 prescribed boundaries, 15:32 Newfoundland and Labrador, 4:18 quality control, 15:29 Northwest Territories and Nunavut, royalties, 15:35 4:19 scope, 15:26 Nova Scotia, 4:20 sub-license, 15:30 Ontario, 4:21 termination of agreement, 15:36 Corporations Act, 4:21 requirements, 15:23 Not-for-Profit Corporations Act, 4:22 use and enforcements, 15:24 Transition from OCA to ONCA, Protection of corporate copyright, 15:41 4:24 et seq. Prince Edward Island, 4:28 how to protect copyright, 15:43 Quebec, 4:29 which copyrights to protect, 15:42 Saskatchewan, 4:31 Protection of corporate domain names, Yukon Territory, 4:32 15:38 et seq. Societies Act (R.S.Y. 2002, c. 206), how to protect domain names, 15:40 4:32 which domain names to protect, 15:39 Societies Act (S.Y. 2018, c. 15), 4:16 Protection of corporate trade-marks, 15:2 Transition from Old Societies Act to et seq. New Societies Act. 4:36 enforcing trade-marks, 15:8 short-form trademarks, 15:10 INCORPORATION OF RELIGIOUS trade-mark changes (Bill C-86), **ORGANIZATIONS** 15:11 Conclusion, 5:51 unregistered trade-marks, 15:12 Incorporation process, 5:21 et seq. filing for registration, 15:6 jurisdiction, choice of, 5:21 et seq. identifying trade-marks, 15:3 nuts and bolts of, 5:24 et seq. proper usage tips, 15:13 post-incorporation matters, 5:50 avoid generic use, 15:17 Introduction, 5:1 consistent use. 15:18 Should religious organization incorporate, continued use, 15:14 5:2 et seq. licensing, **15:15** legal structure, historical summary, 5:2 loss of distinctiveness, 15:20 et seq. marking requirements, 15:16 organization of autonomous religious organizations other goods/services, 15:19 by incorporation, 5:10 et seq. protection in foreign countries, 15:7 under ROLA, 5:4 et seq. registering trade-marks, 15:4 pros and cons, 5:17 et seq. trade-mark searches, 15:5 when incorporation appropriate, 5:20 Quebec language requirements, 15:21

MEMBERSHIP	MEMBERSHIP—Cont'd
Generally, 7:1 et seq.	Types of membership, 7:6 et seq.
Admission of members, 7:2	mass membership, 7:7
admission process, 7:5	membership classes, 7:9 et seq.
conditions of admission, 7:3	conversion of memberships, 7:15
eligibility, 7:2	corporate and non-individual
membership dues and term, 7:4	members, 7:11
Liability of members, 7:49 et seq.	ex-officio members, 7:14
governing legislation, 7:49	founding members, 7:13
Income Tax Act, 7:50	honorary members, 7:12
Rights of members, 7:16 et seq.	open membership, 7:10
corporate remedies, 7:24 et seq.	restricted membership, 7:8
compliance order, 7:27	MONEY LAUNDERING AND
court ordered liquidation and dis-	ANTI-TERRORISM
solutions, 7:28	
derivative action, 7:26	Generally, 20:1
dispute resolution, 7:29	Canada's AML/ATF regime
oppression remedy, 7:25	Criminal Code
restraining order, 7:27	generally, 20:8
meetings, 7:18 et seq.	definitions
annual and special meetings, 7:19	"counselling the commission of a terrorism offence," 20:11
general issues, 7:18	"facilitating terrorist activity,"
means of absentee voting, 7:22	20:11
means of holding members' meeting,	"terrorist activity," 20:9
7:21	"terrorist group," 20:10
proposals, 7:23	financing terrorism, 20:12
requisition of members' meetings,	listed entities, 20:13
7:20	penalties, 20:14
right to vote, 7:17	disclosure and use of information
Termination, 7:32 et seq.	Privacy Act and Access to Informa-
rules of natural justice and jurisdiction of judicial review, 7:35	tion Act, 20.20
suspension, 7:48	Proceeds of Crime Act, 20.21
voluntary withdrawal, 7:33	introduction, 20:7
when courts intervene for procedural	Proceeds of Crime (Money Launder-
fairness, 7:36	ing) and Terrorist Financing Act
appeal rights, 7:42	generally, 20:15
by-laws and membership rules, 7:44	politically exposed persons, 20:18
notice, 7:37	reporting persons and entities, 20:16
remedies, 7:46	reporting suspicious transactions,
right to a hearing, 7:38	20:17
right to counsel, 7:39	virtual currencies, 20:19
statutory discipline provisions, 7:47	Context
statutory rules, 7:43	generally, 20:2
type of organization, 7:45	Financial Action Task Force (FATF)
unbiased tribunal, 7:41	recommendations, 20:4
written reasons for decision, 7:40	international legislation, 20:3
Transferability, 7:30 et seq.	United Nations commitments, 20:5
when transferability is desirable, 7:31	USA, impact of developments in, 20:6
when transferdomity is desirable, 7.31	5571, impact of developments in, 20.0

MONEY LAUNDERING AND	NOT-FOR-PROFIT ORGANIZATIONS
ANTI-TERRORISM—Cont'd	—Cont'd
De-registration of charities for terrorist	Special types, 6:1 —Cont'd
financing	special act corporations, 6:2 et seq.
Charities Registration (Security Infor-	—Cont'd
mation) Act, 20:22	powers, 6:3
Income Tax Act (Canada), 20:23	PRELIMINARY CONSIDERATIONS
process, 20:22	Generally, 1:1 et seq.
Due diligence documentation, 20:37	By-laws, 1:9 et seq.
· · · · · · · · · · · · · · · · · · ·	approaches, 1:18 et seq.
global standards Canada Revenue Agency, 20:25	comprehensive, 1:20
Financial Action Task Force (FATF)	minimalist, 1:19
best practices, 20:26	drafting, 1:10 et seq.
U.S. Department of the Treasury,	board meetings, 1:15
20:27	definitions, 1:11
in-house	directors, 1:14
board level, 20:29	members, 1:12
checklist, 20:31	members meetings, 1:13
education, 20:28	officers, 1:16
staff and volunteers, 20:30	other matters, 1:17
umbrella associations, 20:32	Importance, 1:9
need for due diligence, 20:24	parliamentary rules of order, 1:21
third parties	purpose, 1:9
affiliated charities, 20:33	Incorporation, 1:4 et seq.
agents, 20:34	issues, 1:7
donors, 20:35	jurisdiction, 1:5
publications, websites, and public	name, choice of corporate, 1:6
statements, 20:36	overview, 1:1 et seq., 1:23 et seq.
NOT-FOR-PROFIT ORGANIZATIONS	adoption of by-laws, 1:24 corporate initial organization, 1:24
Generally, 2:1 et seq.	extra-provincial and territorial
Extra-provincial not-for-profit corporation	registrations, 1:27
registration, 13:2	organizational meetings, other
Non-profit organizations, 2:25 et seq.	resolutions at, 1:25
ceasing to be a non-profit organization, 2:33	transfer of members and assets, 1:26
definition under the Income Tax Act,	winding up of unincorporated associations, 1:26
filing requirements, 2:32	post-incorporation matters, 1:23 et seq.
income tax liability, 2:31	Legal structure, 1:3
no income to members, 2:30	Not-for-profit organizations, general, 1:1
not a charity, 2:27	Purposes/objects, 1:8
operated for non-profit purposes, 2:29	Social enterprise, 1:2
organized for non-profit purposes, 2:28	PRIVACY LAW
Special types, 6:1	Generally, 17:1 et seq.
co-operative corporations, 6:6	Access to Information Act, regulations,
share capital social clubs, 6:7	20:26
special act corporations, 6:2 et seq.	Application
application of general corporate	anti-spam legislation
legislation, 6:4	consent provisions, 17:15

PRIVACY LAW—Cont'd	PROVINCIAL INVESTMENT POWER
Application—Cont'd	—Cont'd
anti-spam legislation—Cont'd	Application—Cont'd
CRTC investigations, 17:16	Newfoundland and Labrador, 16:14 et
overview, 17:14	seq.
national do not call list, 17:19	delegation, 16:16
athletic activities, 17:11	standard of care, 16:15
fundraising, 17:12	Northwest Territories and Nunavut,
Personal Information Protection and	16:17 et seq.
Electronic Documents Act, 17:2	delegation, 16:19
charities, 17:3	standard of care, 16:18
consent, 17:5	Nova Scotia, 16:20 et seq.
digital Charter, 17:9	delegation, 16:22
mandatory breach reporting and	standard of care, 16:21
notification requirements, 17:4	Ontario
overview, 17:2	changes to investment options from The Good Government Act,
privacy complaints, 17:7	16:28
Transfers of Data for Processing and	delegation, 16:27
Outsourcing, 17:8	investment advice, 16:25
provincial legislation, 17:6	restricted funds, comingling, 16:26
Common law torts concerning privacy,	social investments under the Chari-
17:20 et seq.	ties Accounting Act, 16:29
intrusion upon exclusion, 17:21	standard of care, 16:24
public disclosure of private facts, 17:22	Prince Edward Island, 16:33 et seq.
reasonable expectation of privacy,	delegation, 16:35
17:23	standard of care, 16:34
Developing privacy policy	Quebec, 16:36 et seq.
electronic privacy policies, 17:25	delegation, 16:38
third party contracts, 17:27	standard of care, 16:37
transparency, 17:33	Saskatchewan, 16:39 et seq.
U.S. Patriot Act, 17:32	delegation, 16:41
Privacy Act, regulations, 20:26	standard of care, 16:40
Social media and privacy, 17:24 et seq.	Yukon Territory, 16:42 et seq.
DDOMINGIAL INVESTMENT DOWED	delegation, 16:44
PROVINCIAL INVESTMENT POWER	standard of care, 16:43
Generally, 16:1 et seq.	Investment policy development, 16:46 et
Application	seq.
Alberta, 16:2 et seq.	benefits, 16:47
delegation, 16:4	what to include, 16:48
standard of care, 16:3	RESTRICTED CHARITABLE
British Columbia, 16:5 et seq.	PURPOSE TRUSTS
delegation, 16:7	Generally, 19:1 et seq.
standard of care, 16:6	Attributes, 19:2
Manitoba, 16:8 et seq.	Drafting, provisions to consider when,
delegation, 16:10	19:18 et seq.
standard of care, 16:9	administration fee, 19:26
New Brunswick, 16:11 et seq.	anti-terrorism, 19:31
delegation, 16:13	assets forming the trust, 19:22
standard of care, 16:12	created by board, 19:33
···· ·· · · · · · · · · · · · · · · ·	······ - , ···· =, ===

RESTRICTED CHARITABLE PURPOSE TRUSTS—Cont'd

Drafting, provisions to consider when. 19:18 et seq.—Cont'd description of restricted purpose, 19:21 disbursing trust funds, 19:24 donor-advised provision, 19:25 endowment funds, 19:19 independent professional advice, 19:32 investing trust monies, 19:27 money-laundering, 19:31 naming rights, 19:23 refusal or return of gift, 19:30 thresholds, 19:20 transfer of trust property, 19:29 variation of trust, 19:28 Management considerations, 19:34 et seq. banking considerations, 19:36 initial review of trust document, 19:35

Restricted charitable gift, 19:3 et seq., 19:5

investing trust monies, 19:37

Charitable Purposes Preservation Act, **19:16**

Charities Accounting Act, 19:15
conditional gifts, 19:13
determinable gifts, 19:14
discreet purpose charitable property,
19:16
donor-advised funds, 19:12

RESTRICTED CHARITABLE PURPOSE TRUSTS—Cont'd

Restricted charitable gift, **19:3 et seq.**, **19:5**—Cont'd gifts subjects to donor directions generally, **19:15**

statutory trusts vs charitable purpose trusts, **19:15.50**

precatory trusts, 19:12

special purpose charitable trust, 19:7
endowments, 19:8
implied special purpose charitable
trust funds, 19:11
long-term gifts, 19:8
restricted charitable trust property,

19:10 restricted-use gifts, 19:9

Unrestricted charitable gift, 19:3 et seq., 19:4

Varied terms, 19:17

SPECIAL SITUATIONS

Generally, **6:1 et seq.**Cooperative corporations, **6:6**overview, general, **6:6**recent developments, **6:6**Share capital social clubs, **6:7**Special act corporations, **6:2 et seq.**application of general corporate legislation, **6:4**corporations sole, **6:5**powers, **6:3**