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CHARITIES TAXATION, POLICY AND PRACTICE, FEDERAL AND PROVINCIAL LEGISLATION

Robert B. Hayhoe

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Publisher's Special Release Note 2026

The pages in this work were reissued in May 2026 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 May 2026 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.

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

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Highlights

- **Federal Tab**
  - *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supplement) has been amended by S.C. 2026, chapters 1 and 2.
  - *Income Tax Regulations* are current to March 3, 2026.
- **New Brunswick Tab**
  - *Gaming Control Act*, S.N.B. 2008, c. G-1.5 is proposed to be amended by S.N.B. 2025, c. 40, which is not in force at date of publication.
- **Québec Tab**
  - *Taxation Act*, C.Q.L.R. 1978, c. I-3 has been amended by S.Q. 2025, c. 27, sections 6-153; 2025, c. 32, sections 92, 219; 2025, c. 35, sections 19-147 with selected sections not in force at date of publication.
- **Alberta Tab**
  - *Charitable Fund-Raising Regulation*, Alta. Reg. 108/2000 has been amended by Alta. Reg. 20/2026.
- **British Columbia Tab**
  - *Hospital Act*, R.S.B.C. 1996, c. 200, has been amended by S.B.C. 2022, c. 43, sections 574 and 575 which came into force April 1, 2026.