

# Index

(referenced to section)

## **Agency relationships, 12.6.1**

- Agency agreement details, 12.6.1(2)
- Agency law, 12.6.1(1)
- Intellectual property issues in agency agreements, 12.6.1(4)
- Multi-agency agreements, 12.6.1(3)

## **Annulment**

- Post-2004, 10.4.2
- Pre-2004, 10.4.1

## **Appeals, 10.6**

- General observations on registration appeals, 10.6.5
  - • Operating while appealing, 10.6.5(1)
- Intermediate sanction appeals, 10.6.2
- Objections, 10.6.1
- Refusal appeals, 10.6.3
- Revocation appeals, 10.6.4

## **Associated charities, 11.1**

### **Audits**

- Audit day, 10.2.10
- CRA charities audits, 10.2
  - • CRA audit authority, 10.2.1
    - • • Audits, 10.2.1(1)
    - • • Requirements, 10.2.1(2)
    - • • Search warrants, 10.2.1(3)
  - • CRA audit philosophy, 10.2.2
  - • CRA audit selection, 10.2.3
  - • International charities, 12.11
    - • • *Canadian Magen David Adom* case, 12.11.2
    - • • Intermediate sanctions, 12.11.3
    - • • *Tel Aviv Foundation* case, 12.11.1
- Findings, 10.2.11
  - • Legal representation and submissions, 10.2.11(2)
  - • Time limits, 10.2.11(1)
- General, 10.1
- Notification, 10.2.6
- Office audits, 10.2.7
- Ombudsman, 10.8
- Parameters, 10.2.8
- Pre-audit review, 10.2.9

## Index

- Registered charity
- • audit philosophy of, 10.2.4

### **Business and business-like activities**

- Case law, 14.2
- • *Alberta Institute*, 14.2.1
- • *Earth Fund*, 14.2.2
- Charities Directorate CPS-019 Guidelines, 14.3
- • Linked to purpose, 14.3.1
- • Subordinate to purpose, 14.3.2
- CRA audit approach, 14.4
- General, 14.7
- Sanctions for inappropriate business activities, 14.5
- Statutory framework, 14.1
- • Limited partnerships, 14.1.1
- Structures for carrying on, 14.6
- • Business trust, 14.6.2
- • Community economic development activity, 14.6.4
- • • Program related investments (PRIs), 14.6.4
- • Controlled corporation, 14.6.1
- • Joint ventures, 14.6.3

### **Canada-U.S. Tax Treaty, 12.4**

#### **Capital property, gifting of, 17.3.1**

- Anti-avoidance provisions, *See Anti-avoidance provisions*
- Basic framework
- • Annual limits on charitable donations, 18.2.2
- • Deemed disposition and election of donated value, 18.2.1
- General, 18.5
- Overview, 18.1
- Special types, 18.3
- • Art gifts by artist/art dealer, 18.3.4
- • Cultural property, 18.3.1, 20.7.3
- • Ecological property, 18.3.2, 20.7.2
- • Listed securities, 18.3.5, 20.7.1
- • • Flow-through shares, 18.3.5(1), 20.7.1(1)
- • Residual interests, 18.3.3
- Valuation, 17.6
- • Fair market value, 17.6.1
- • • Calculating, 17.6.2

#### **Carter Commission, 2.3.2**

- Business income, 2.3.2(2)
- Charitable deduction, 2.3.2(4)
- Federal administration, 2.3.2(3)

## Index

- Tax-exempt status, 2.3.2(1)

### **Charitable donations**

- Annual limits on, 18.2.2
- Charitable gifts, tax treatment of, 17.2
  - • Tax credits, 17.2.2
  - • Tax deductions, 17.2.1
- Conclusion, 17.9
- Effective dates of donation changes, 17.8
- “Gift”, meaning of, *See* **“Gift”, meaning of**
- Legislative framework, 17.3
  - • Deemed donations, 17.3.3
    - • • Life insurance proceeds, 17.3.3(1)
    - • • Partnerships, 17.3.3(2)
    - • • RRIFs, 17.3.3(1)
    - • • RRSPs, 17.3.3(1)
  - • Gifting capital property, 17.3.1
  - • Gifts made in year of death, 17.3.2
- Overview, 17.1
- Tax Shelter Anti-avoidance provisions, *See* **Tax Shelter Anti-avoidance provisions**
  - • Advisor liability, 17.7.6
  - • Cancellation of E-filing privilege, 17.7.7
  - • Promoter liability, 17.7.5
    - • • 2011 Budget amendments, 17.7.5

### **Charitable organizations**

- Definition, 5.2
  - • “All resources”, 5.2.1
    - • • Charitable activities vs charitable purposes, 5.2.1(1)
      - • • • Charitable activities, 5.2.1(1)(a)
      - • • • Granting activities, 5.2.1(4)
      - • • • Political activities, 5.2.1(3)
      - • • • Related business, 5.2.1(2)
    - • • “Control” test, 5.2.3
      - • • • “Contribution” test, 5.2.3(1)
        - • • • • Arm’s length directors, 5.2.3(1)(a)
        - • • • • Difficulty with “contribution” test, 5.2.3(1)(c)
        - • • • • Source of funding, 5.2.3(1)(b)
      - • • • Implications and opportunities, 5.2.3(3)
      - • • • New “control” test, 5.2.3(2)
    - • • No benefit to members, 5.2.2
  - • De-registration, 5.3
- Disbursement quota, *See*, **Disbursement quota**
- General, 5.1, 5.4
- Public foundations and, 11.2.1
  - • Hospital foundations, 11.2.1(1)
  - • Other foundations, 11.2.1(2)

## Index

### **Charitable Trusts**, legal meaning of

- Conclusion keeping the meaning clear, 3.2
- • Administrative devices to define borders of charities, 3.2
- • • Revenue authorities, 3.2
- • • • Listing of charitable organizations available for public inspection, 3.2
- • • • Registered charities and non-profit organizations distinguished, 3.2
- • • • • Social welfare trusts, 3.2
- • English case law having different charity circumstance, 3.2
- • • Charity commission having duty to register charitable bodies, 3.2
- • • • No national commission in Canada, 3.2
- • • • Register accepted for tax purposes in England, 3.2
- • • Gift for purposes replaced by gifts to operating charities in Canada, 3.2
- • Interpretation bulletins, need for, 3.2
- • Meaning of “charitable” becoming administrative manner, 3.2
- • Nathan Committee report, 3.2
- • Provincial legislation not updating concept of “charity”, 3.2
- • • Litigation involving local property taxation, 3.2
- • Taxation requiring closer scrutiny of charitable institutions, 3.2
- • Whether courts prepared to accept trusts and other entities as being charitable, 3.2
- • Whether “charitable” being sufficient description of entity to qualify for exemption, 3.2
- Subject matter and public interest
- • Beneficial to community, other purposes, 3.1.4
- • • Community at large, benefit of, 3.1.4(5)
- • • Ex-service personnel, support and care of, 3.1.4(2)
- • • Relief of distress and suffering, 3.1.4(1)
- • • Social and recreational purposes, 3.1.4(3)
- • • Sport, promotion of, 3.1.4(4)
- • • What falling under other purposes beneficial to community, 3.1.4(6)
- • • • General approach for determining, 3.1.4(6)
- • Education, advancement of, 3.1.2
- • • Nature of education, 3.1.2
- • • • Attempts to describe what included, 3.1.2(1)(a)
- • • • Education and political purpose, 3.1.2(1)(b), 3.1.2(1)(c)
- • • • Education institutions, 3.1.2(1)(b), 3.1.2(1)(c)
- • • • Education outside schools, colleges and formal centres, 3.1.2(1)(c)
- • • • Professional training, 3.1.2(1)(d)
- • • • Quality of education required for public benefit, 3.1.2(1)(e)
- • • Public benefit, 3.1.2(2)
- • Relief of poverty, 3.1.1
- • • Nature of poverty, 3.1.1(1)
- • • • Financial need, required degree of, 3.1.1(1)(b)
- • • • What forms of need, 3.1.1(1)(a)
- • • Public benefit, 3.1.1(2)
- • Religion, advancement of, 3.1.3
- • • Nature of religious activity, 3.1.3(1)
- • • • Burial places and grave sites, upkeep of, 3.1.3(1)(b)

## Index

- • • • Closed religious orders, 3.1.3(1)(i)
- • • • Gifts to minister of religion in name of minister, 3.1.3(1)(f)
- • • • Limits on scope of religion, 3.1.3(1)(i)
- • • • Ministers of religion, active and retired, support of, 3.1.3(1)(c)
- • • • Missions, 3.1.3(1)(d)
- • • • Private masses or other private religious practices, 3.1.3(1)(g)
- • • • Repair of churches, development from, 3.1.3(1)(a)
- • • • Training of minister of religion in name of minister, 3.1.3(1)(e)
- • • Presumption of public benefit, 3.1.3(3)
- • • Public benefit, 3.1.3(2)

### **Charities**

- Businesses and, 11.2.4
- Employee charity trusts, 11.2.4(1)
- Defined, 1.3.1(1)
- Non-profit organizations and, 11.2.3
- Tax regulatory matters, 1.3.1(2)

### **Constitutional analysis, 1.2**

**CPS-021: *Registering charities that promote racial equality*, 13.5.2**

**CPS-022: *Political activities*, 13.5.1**

### **CRA Charities Directorate transparency**

- 2004 transparency amendments, 9.7.4
- Changes in transparency rules, 9.7.3
  - • JRT proposals, 9.7.3(1)
  - • • Annual return, 9.7.3(1)(c)
  - • • Compliance, 9.7.3(1)(b)
  - • • Operational guidance, 9.7.3(1)(d)
  - • • Registration, 9.7.3(1)(a)
- Charities partnership and outreach program, 9.7.6
- Future directions initiative, 9.7.2
- Other qualified donees, 9.7.5
- Previous proposals, 9.7.1

### ***Cultural Property Act***

- Designated institutions under, 15.4

### **Deregistration**

- Charitable organizations, 5.4
- Private foundations, 7.4
- Public foundations, 6.4

## Index

### **Disbursement quota**

- 2004-2010 rules, 8.3.4
- • Factor A: 80% of receipted gifts, 8.3.4(1)
- • Factor A.1: “enduring property”, 8.3.4(2)
- • • 10-year gifts, 8.3.4(2)(a)
- • • Treatment of “enduring property” under factor A.1, 8.3.4(2)(b)
- • Factor B: gifts between charities, 8.3.4(3)
- • Factor B.1: 3.5% rule, 8.3.4(4)
- • • Calculation of factor B.1, 8.3.4(4)(b)
- • • Reduction of quota, 8.3.4(4)(a)
- Background, 8.2
- Excess, 8.6
- Federal Budget 2010: disbursement quota reform, 8.4
- • New anti-avoidance provisions, 8.4.1
- • • Non-arm’s length inter-charity transfers, 8.4.1(1)
- • • Undue Delay, 8.4.1(2)
- Former rules, 8.3
- • Charitable organizations — pre-2004, 8.3.1
- • Private foundation — pre-2004, 8.3.3
- • Public foundation — pre-2004, 8.3.2
- General, 8.1, 8.7
- Issues relating to, 8.5
- • Accounting funds, 8.5.2
- • Non-charitable expenditures, 8.5.1
- • • CRA’s restrictive new position, 8.5.1(1)
- • • Deemed non-charitable expenditures, 8.5.1(3)
- • • Lack of legal basis for new position, 8.5.1(2)
- Shortfalls, 8.6

### **Donations, 1.4**

- Capital property, planned donations of, 20.7
- • Cultural property, 20.7.3
- • Ecological property, 20.7.2
- • Listed securities, 20.7.1
- • • Donations of flow-through shares, 20.7.1(1)
- Corporate, 20.11
- • Capital dividend account, 20.11.1
- • Corporate-owned insurance, 20.11.4
- • Corporate foundations, 20.11.8
- • • What happens on death, 20.11.4(1)
- • Directing donation, 20.11.3
- • Inventory, 20.11.6
- • • Medicine, 20.11.6(1)
- • Listed stocks and bonds, 20.11.2
- • Naming opportunities, 20.11.6
- • Sponsorships or donations, 20.11.5

## Index

- Foreign donors, 13.3.4(2)
- RRSPs, 20.9
- Reform, 2.3.12(2)
- Returning, 19.8
- Testamentary gifts, 20.10
  - • Donatio mortis causa, 20.10.2
  - • Executor's discretion, 20.10.1
- Trusts, using, 20.5

### **Donor-advised funds, 20.4**

### **Education as charitable purpose, 13.4**

### **Employee charity trusts, 11.2.4(1)**

### **Excess business holdings regime**

- Background and structure, 7.6.1
  - • Divestiture required, 7.6.1(3)
  - • Monitoring phase, 7.6.1(2)
  - • Safe harbour, 7.6.1(1)
- Compliance, 7.6.3
- Evaluation of business rules, 7.6.8
- Exempted shares, 7.6.5
- Penalties, 7.6.7
  - • Anti-avoidance provision, 7.6.7(2)
  - • General, 7.6.7(1)
- Substituted shares, 7.6.6
- Transitional rules, 7.6.4
- Whose shareholdings matter, 7.6.2
  - • Implications, 7.6.2(3)
  - • Relevant persons, 7.6.2(1)
  - • Trusts, 7.6.2(2)

### **Family Members**

- Planned giving by, 20.2
  - • Intra-family transfers, 20.2.1

### **Fundraising issues, 19.7**

- Annuities, 19.7.4
- Charitable remainder trusts, 19.7.5
- Charity golf tournaments, 19.7.1
- Fundraising events, 19.7.3
- Gambling, 19.7.2
- Life insurance, 19.7.6
  - • Conclusion, 19.7.6(4)
  - • Methods of funding through insurance, 19.7.6(3)

## Index

- • Split-dollar policies, 19.7.6(2)
- • Types of policies, 19.7.6(1)

### **General**, 1.1, 1.5

#### **“Gift”, meaning of**, 17.4

- “consideration”, 17.4.5
- intentions to make gift, 17.4.4
- “property”, 17.4.1
- “transfers to the charity”, 17.4.3
- • 2011 Budget-granting options, 17.4.3(1)
- “voluntary”, 17.4.2

### **Gift planning issues**, 20.1, 20.12

### **Gifts in kind**, 2.3.4

#### **History**

- Carter Commission, 2.3.2
- • Business income, 2.3.2(2)
- • Charitable deduction, 2.3.2(4)
- • Federal administration, 2.3.2(3)
- • Tax-exempt status, 2.3.2(1)
- Charitable organizations, tax treatment of, 2.2.2
- • World War I, 2.2.2(1)
- • World War II-1967, 2.2.2(2)
- • • Administrative practices, 2.2.2(2)(a)
- • • Legislation, 2.2.2(2)(b)
- General, 2.1, 2.4
- Post-1967 federal tax legislation
- • 1967, 2.3.1
- • 1972 tax reform, 2.3.3
- • 1973 gifts in kind, 2.3.4
- • 1976-1977 tax reform, 2.3.5
- Pre-1967 federal tax regime
- • 1920, 2.2.1(2)
- • 1930, 2.2.1(3)
- • 1930-1950, 2.2.1(4)
- • 1957, 2.2.1(6)
- • World War I, 2.2.1(1)
- • World War II, 2.2.1(5)
- Tax reform
- • 1972, 2.3.3
- • 1976-1977, 2.3.5
- • • Background, 2.3.5(1)
- • • Green paper



## Index

- • • • Accumulation, 2.3.5(2)(d)
- • • • Background, 2.3.5(2)(a)
- • • • Business income, 2.3.5(2)(c)
- • • • Fundraising, 2.3.5(2)(f)
- • • • Private foundations, 2.3.5(2)(b)
- • • • Public accountability, 2.3.5(2)(e)
- • • Legislation, 2.3.5(3)
- • 1984 reform
- • • April 1982 press release, 2.3.6(2)
- • • Economic statement, Nov. 8, 1984, 2.3.6(4)
- • • MacEachen Budget, 1981, 2.3.6(1)
- • • May 1983 Discussion paper, 2.3.6(3)
- • 1988 reform, 2.3.7
- • 1990 reform effort, 2.3.8
- Technical changes in the 1990s, 2.3.9
  - • 1994 Budget, 2.3.9(2)
  - • 1995 Budget, 2.3.9(3)
  - • 1996 Budget, 2.3.9(4)
  - • 1997 Budget, 2.3.9(5)
  - • 2000 Budget, 2.3.9(6)
  - • 2010 Budget, 2.3.12
  - • 2011 Federal Budget: Further Regulating the Charitable Sector, 2.3.13
    - • • 2011 Federal Budget(s), 2.3.13(1)
    - • • Donations of Flow-Through Tax Shares, 2.3.13(6)
    - • • Good Governance, 2.3.13(4)
    - • • Granting Options to Qualified Donees, 2.3.13(7)
    - • • Non-Qualifying Securities Anti-Avoidance Rules, 2.3.13(8)
    - • • RCAAAs, 2.3.13(3)
    - • • Regulatory Regime Extended to Other Qualified Donees, 2.3.13(2)
    - • • Returning Donations, 2.3.13(5)
  - • • Disbursement quota reform, 2.3.12(2)
  - • • March 2010 Federal Budget, 2.3.12(1)
- • 2012 Budget amendments, 13.3.4
  - • • Enforcement, 13.3.4(3)
  - • • Foreign donors, 13.3.4(2)
  - • • Political gift restrictions, 13.3.4(1)
- • 2012 Federal Budget: Discouraging Advocacy, 2.3.14
  - • • 2012 Federal Budget, 2.3.14(1)
  - • • Charitable purpose, defined, 2.3.14(2)
  - • • Foreign donations, 2.3.14(2)
  - • • Foreign qualified donees, 2.3.14(3)
  - • • Minister of National Revenue, authority, 4.6.5
  - • • Political activities, defined, 2.3.14(2)
  - • • Political activity changes, 2.3.14(2)
  - • • Tax shelter promoter penalties, 2.3.14(4)
- • GST, introduction of, 2.3.9(1)

## Index

- Technical changes in new millennium, 2.3.10
- • Avoiding private foundation status, 2.3.10.(1)
- • Finance on split-receipting, 2.3.10(3)
- • Foundations making foreign grants meeting disbursement quota, 2.3.10.(2)
- Voluntary sector initiative (2004 Budget), 2.3.11
- • Joint regulatory table report, 2.3.11(2)
- • • Appeals, 2.3.11(2)(b)
- • • Disbursement quota rules, 2.3.11(2)(d)
- • • Intermediate sanctions, 2.3.11(2)(a)
- • • Transparency, 2.3.11(2)(c)
- • March 2004 Federal Budget, 2.3.11(1)

### **Housing corporations, 15.2.1**

#### ***Income Tax Act***

- Record-keeping requirements, 9.1

### **Insurance, gifts of, 20.8**

- Insurance proceeds on death, 20.8.2
- Life insurance during donor's lifetime, 20.8.1
- • Valuation, 20.8.1(1)

### **Inter-charity relationships not recognized by the Act, 11.2**

- Charitable organizations and public foundations, 11.2.1
- • Hospital foundations, 11.2.1(1)
- • Other foundations, 11.2.1(2)
- Charities and businesses, 11.2.4
- • Employee charity trusts, 11.2.4(1)
- Charities and non-profit organizations, 11.2.3
- Charities holding land for other charities, 11.2.2

### **International charitable activities**

- CRA audit approach, 12.11
- • *Canadian Magen David Adom* case, 12.11.2
- • Disbursement quota, 12.11.4
- • Intermediate sanctions, 12.11.3
- • *Tel Aviv Foundation* case, 12.11.1
- Canada-U.S. Tax Treaty, 12.4
- Contractual arrangements between Canadian and foreign charities, 12.6
- • Agency relationships, 12.6.1
- • • Agency agreement details, 12.6.1(2)
- • • Agency law, 12.6.1(1)
- • • Intellectual property issues in agency agreements, 12.6.1(4)
- • • Multi-agency agreements, 12.6.1(3)
- • Contracts for service, 12.6.4
- • Cooperative partnerships, 12.6.3

## Index

- • Joint venture arrangements, 12.6.2
- Foreign activities by Canadian registered charities, 12.5
- • Charitable goods policy, 12.5.3
- • Operational guidance, 12.5.2
- • Public policy, 12.5.1
- General, 12.1, 12.12
- Membership fees, 12.8
- Property transfers to foreign charities, 12.7
- Qualified donees, 12.3
- • Canadian registered charities, 12.3.1
- • Foreign charities with recent federal Crown patronage, 12.3.4
- • • 2012 Budget, 12.3.4
- • Prescribed foreign universities, 12.3.3
- • • 2011 Budget, 12.3.3
- • United Nations and its agencies, 12.3.2
- Record-keeping, 12.9
- Royalties, 12.8
- Statutory background, 12.2
- • Charitable foundations, 12.2.2
- • Charitable organizations, 12.2.1
- Terrorism, 12.10

### **Judicial review, 10.7**

### **Loans, 20.3**

### **Masses**

- Dead, for the, 3.1.3(1)(g)
- Private, 3.1.3(1)(g), 3.1.3(1)(h), 3.1.3(1)(i), 3.1.3(2), 3.1.3(3)
- Minister of National Revenue, authority, 4.6.5

### **Municipalities, 15.2.2**

### **National arts services organizations, 15.5**

### **Non-profit organizations**

- Charities and, 11.2.3
- Clubs, investment income of, 16.7
- CRA Approach, 16.51
- • developing restrictive, 16.5.1
- • Business or property income, 16.7.1
- General, 16.1, 16.10
- Loss of status, 16.9
- No income payable to any member, 16.6
- • Registered Canadian Amateur Athletic Associations (RCAAAAs), 16.6.1
- Not a charity, 16.4

## Index

- Organizational form, 16.3
- • Non-residents, 16.3.4
- • Partnerships, 16.3.3
- • Share capital corporations, 16.3.1
- • Trusts, 16.3.2
- Purposes, 16.5
- Reporting requirements, 16.8
- Tax exemption, 1.3.2, 16.2
- Trustees, 6.2.2

### **Political activities**

- Current CRA administrative guidance, 13.5
- • Actual CRA approach, 13.5.3
- • CPS-021: Registering charities that promote racial equality, 13.5.2
- • CPS-022: Political activities, 13.5.1
- Education as charitable purpose, 13.4
- General, 13.1, 13.3.4(4), 13.6
- Gifts, restrictions, 13.3.3
- Political purpose, definition and status of, 13.2
- • Criticism of distinction, 13.2.3
- • Definition of “political purpose”, 13.2.1
- • Reasons for distinction, 13.2.2
- Regulation under *Income Tax Act*, 13.3
- • “Ancillary and incidental”, 13.3.2
- • Disbursement quota, 13.3.3
- • Introduction, 13.3.1

### **Private foundations**

- Background, 7.2
- Creating, 7.7
- • Disclosure, 7.7.4
- • Issues related to creation of, 7.7.2
- • • Anti-avoidance provisions, 7.7.2(3)
- • • Control, 7.7.2(1)
- • • Form of foundation, 7.7.2(2)
- • Steps taken in establishing, 7.7.3
- • Why create, 7.7.1
- Definition, 7.3
- De-registration, 7.4
- Disbursement quota, *See Disbursement quota*
- Excess business holdings regime, *See Excess business holdings regime*
- General, 7.1, 7.8
- “Non-qualified investments”, 7.5.1
- • Debt, 7.5.1(1)
- • Excluded corporations, 7.5.1(3)
- • Section 189 tax and, 7.5

## Index

- • Shares, 7.5.1(2)
- Penalty tax, 7.4
- Section 189 penalty tax, 7.5.2
- • Debt, 7.5.2(1)
- • “Non-qualified investments” and, 7.5
- • Shares, 7.5.2(2)

### **Privilege, 10.2.5**

- Claiming, 10.2.5(1)

### **Public foundations**

- Charitable organizations and, 11.2.1
- • Hospital foundations, 11.2.1(1)
- • Other foundations, 11.2.1(2)
- Definition, 6.2
- • “Charitable foundations”, 6.2.1
- • “Public foundations”, 6.2.2
- Deregistration, grounds for, 6.4
- Disbursement quota, *See*, **Disbursement quota**
- Functions of, 6.3
- General, 6.1, 6.6
- Penalty tax, 6.5

### **Other qualified donees, 9.7.5**

- 2011 Budget, regulatory requirements, 9.7.5, 10.3
- Foreign universities, 12.3.3
- Gifts
- • Political gifts, restrictions, 13.3.3
- • Transfers to charity, 17.4.3(1)
- Publicly available list, 9.7.5(1)
- Receipting, 9.7.5(1)
- Record-keeping, 9.7.5(1)
- Sanctions, 10.3

### **Quasi-charities**

- Designated institutions under *Cultural Property Act*, 15.4
- General, 15.6
- Gifts to Her Majesty, 15.3
- • Federal Budget Regulatory regime for qualified donees, 15.3.1
- National arts services organizations, 15.5
- Registered Canadian Amateur Athletic Associations, *See* **Registered Canadian Amateur Athletic Associations (RCAAs)**
- Under subsection 118.1(1), 15.2
- • Canadian municipalities, 15.2.2
- • Foreign charitable organizations outside Canada, 15.2.5
- • Housing corporations, 15.2.1

## Index

- • Prescribed universities outside Canada, 15.2.4
- • United Nations or agencies thereof, 15.2.3

### **Receipts, 19.1, 19.9**

- Content of, 19.2
- • To whom should receipt be issued, 19.2.1
- • When should receipt be issued, 19.2.2
- Improper receipting, consequences of, 19.6
- • False receipts, 19.6.2
- • Incomplete receipts, 19.6.1
- *Oloya* case, 19.6
- Proper and improper practices, 19.4
- • Gifts of negligible or questionable value, 19.4.2
- • Inventory, 19.4.3
- • Services, 19.4.1
- Returning donations, 19.8
- To receipt or not to receipt, 19.3
- Where advantage accrues to donor, 19.5
- • Membership issues, 19.5.1
- • Other advantages, 19.5.3
- • Tuition fees, 19.5.2

### **Records**

- Completing T3010A charities information return, 9.3
- *Income Tax Act* record-keeping requirements, 9.1
- International charities, 2.9
- Other filings, 9.6
- Other tax returns, 9.5
- Retention requirements, 9.2

### **Registered Canadian Amateur Athletic Associations (RCAAs), 9.4, 9.7.5(2), 16.6.1**

- 2011 Budget, transparency, 9.7.5
- Defined, 15.1.1
- Deregistration, 15.1.2
- Penalties, political activities, 2.3.14(2)
- Primary activities, amateur athletics, 9.7.5(2)
- Record-keeping, 9.7.5(2)
- Registration, 15.1.2
- Regulation, 15.1.3
- Reporting, 9.7.5(2)
- Transparency, 9.7.5(2)

### **Registered charities**

- Audit philosophy of, 10.2.4
- Foreign activities by, 12.5
- Loans to, 20.3

## Index

- Tax exemption, 1.3.1

### **Registered Retirement Savings Plans (RRSPs)**

- Donations of, 20.9

### **Registration**

- Comments on process, 4.5
- Deregistration, 5.3
- General, 4.1, 4.9
- Post-application process, 4.7
- Purpose of system, 4.4
- Governance violations, 10.5.1(2)
- Revocation of, *See* **Revocation**
- T2050 application, annotation of, 4.6
- Where registered status not granted, 4.8
- • Non-responsive applicant, 4.7

### **Revocation, 10.5**

- Appeals, 10.6.4
- Developing new CRA approach, 10.5.2
- Procedural issues, 10.5.4
- Revocation situations, 10.5.1
- • Failure to file T3010 form, 10.5.1(1)
- • Governance violations, 10.5.1(2)
- Revocation tax, 10.5.3

### **Sanctions, 10.3, 10.8**

- Assessment, 10.3.4(11)
- Intermediate sanctions, 10.3.1
- • Appeals, 10.6.2
- • Canadian constitutional issues and, 10.3.2
- • Description of, 10.3.4
- • • Failure to file information returns, 10.3.4(4)
- • • Failure to keep proper books and records, 10.3.4(8)
- • • Foundation acquires control of corporation, 10.3.4(2)
- • • Gifts to avoid suspension, 10.3.4(9)
- • • Inappropriate business activities, 10.3.4(1)
- • • Issuing false receipts, 10.3.4(6)
- • • Issuing incomplete receipts, 10.3.4(5)
- • • Inter-charity transfers to delay disbursement quota, 10.3.4(7)
- • • Penalties in excess of \$1,000, 10.3.4(10)
- • • Undue personal benefit, 10.3.4(3)
- Repeat offences, 10.3.3

### **Split-receipting, 17.5**

- Determining “amount of the advantage”, 17.5.2
- Redefining gift, 17.5.1

## Index

### **T2050 application**

- Annotation, 4.6
- Part 1- Identification of organization applying for registration, 4.6.1
- Part 2- Organizational structure, 4.6.2
- Part 3- Activities of the organization, 4.6.3
- Part 4- Financial information, 4.6.4
- Part 5- Information about the organization's officials, 4.6.5
- Part 6- Confidential information, 4.6.6
- Part 7- Final steps and certification, 4.6.7
- Post-application process, 4.7

### **T3010A charities information return, 9.3, 9.9**

#### **Tax exemption, 1.3**

- Non-profit organizations, 1.3.2
- Registered charities, 1.3.1
  - Charity tax regulatory matters, 1.3.1(2)
  - Defined, 1.3.1(1)

#### **Tax Shelter Anti-avoidance provisions, 17.7**

- Capital property, 18.4
  - Non-qualifying securities and exempted gifts, 18.4.2
    - Rules relating to, 18.4.2(1)
    - Tax planning in context of NQS rules, 18.4.2(2)
  - Personal use property, 18.4.1
- Draft legislation, 17.7.3
  - Ss. 248(34): Attack on leveraged donation shelters, 17.7.3(2)
  - Ss. 248(35): Attack on valuation-based shelters, 17.7.3(1)
- Initial Canadian government responses to tax shelters, 17.7.2
  - Amendment of personal use property definition, 17.7.2(3)
  - Amendment of tax shelter definition, 17.7.2(4)
  - Definition of gift, 17.7.2(1)
  - Flawed specific valuations, 17.7.2(2)
  - Revocation of charitable registration, 17.7.2(6)
  - Tax Court of Canada and Federal Court of Appeal require bulk valuation, 17.7.2(5)
- Tax shelter class action suits, 17.7.4
- Tax shelters previously available
  - Leveraged donations, 17.7.1(2)
  - Valuation-based shelters, 17.7.1(1)

#### **Testamentary gifts, 20.10**

- Donatio mortis causa, 20.10.1

#### **Transparency**

- Other qualified donees, 9.7.5



## Index

### **Trusts**

- Charitable remainder trusts, 19.7.5, 20.6
- Donations using, 20.5

### **Unregistered charities, 4.2**

- Registration of, 4.3

### **Voluntary public disclosure, 9.8**