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CHARITIES LEGISLATION
& COMMENTARY

Adam Parachin
Maria Elena Hoffstein
Terrance S. Carter



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DEDICATION

This consolidation is written for and dedicated to you, the reader. It has been prepared with the specific intention of streamlining your quest for knowledge regarding the statutory treatment of “charity”. If it serves its purpose, then your research will be made more pleasurable, or at least less frustrating.

Adam Parachin

To my husband, Victor, and my wonderful children, Eric and Talia, to my daughter-in-law, Naomi Pliamm, and to Ian Zenlea, for their love and support.

Maria Elena Hoffstein

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LEGISLATIVE CURRENCY

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Pending legislative changes include the following:

At the time of publication, the *Canada Not-for-Profit Corporations Act* had received Royal Assent (June 23, 2009) but had not yet been proclaimed in force. The entire Act is reproduced in this consolidation in shaded text.

At the time of publication, the Ontario *Not-for-Profit Corporations Act, 2010* (Bill 65) was in second reading. The entire Act is reproduced in this consolidation in shaded text.

All other pending legislation is reproduced in shaded text.

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