
SUMMARY OF ADDITIONS AND CHANGES TO THE CCRA WEBSITE: 2002 AND 2003

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A. INTRODUCTION

This *Charity Law Bulletin* (“Bulletin”) is an extract from a paper entitled “Recent Changes to the *Income Tax Act* and Policies Affecting Charities and Charitable Gifts” posted on www.charitylaw.ca. Given the virtual avalanche of materials that has been released by CCRA almost every few months over the last two years, it would be impossible within the confines of this *Bulletin* to discuss in any detail or even mention all of the additions and changes to the CCRA website which affect charities. Instead, this *Bulletin* is a synopsis, current to December 1, 2003, of all publications that have been published by CCRA with regards to charities in 2002 and 2003. This summary organizes the material from CCRA in a practical fashion for the practitioner. The reader is advised, though, that this compendium of documents is *not* an official CCRA publication, and as such the reader should refer to the actual documents on the CCRA website for official identification and texts of the materials. All documents referred to can be accessed from <http://www.ccra-adrc.gc.ca/tax/charities/menu-e.html>.

B. SUMMARY OF ADDITIONS AND CHANGES TO THE CCRA WEBSITE 2002 AND 2003

1. Legislative Amendments

- *Department of Finance Releases Legislative Proposals Relating to Income Tax Affecting Registered Charities* – December 20, 2002, -updated December 24, 2002
- *Federal Government Releases Draft Technical Income Tax Amendments*, updated December 20, 2002
- *Legislative Proposals and Explanatory Notes Relating to Income Tax* – December 2002:1, updated December 20, 2002
- *Legislative Proposals and Explanatory Notes Relating to Income Tax* – December 2002:2, updated December 20, 2002
- *Legislative Proposals and Explanatory Notes Relating to Income Tax* – December 2002:3, updated December 20, 2002
- *Legislative Proposals and Explanatory Notes Relating to Income Tax* – December 2002:4, updated December 20, 2002

2. Charities – Interpretation Bulletins

- IT-288R2 – Subject: INCOME TAX ACT, Gifts by individuals of Capital Properties to a Charity and Others; Reference: Subsections 110.1(3) and 118.1(6) (also subsections 13(1), 20 (16), 110.1(1), 118.1(1), 118.1(4) and 118.1(7), paragraphs 69(1)(b) and 70(5)(a) of the Income Tax Act and sections 3501 and 3504 of the Income Tax Regulations), -dated January 16, 2003
- IT-75R4 – Subject: INCOME TAX ACT, Scholarships, Fellowships, Bursaries, Prizes, Research Grants and Financial Assistance, dated June 18, 2003

3. Information Circulars

- IC 75-2R6 – Subject: Contributions to a Registered Political Party or to a Candidate at a Federal Election, -dated July 18, 2002

4. Brochures and Guides

- CCRA – *Tax Advantages of Donating to Charity*, -printed January 21, 2002

5. Income Tax Technical News

- Newsletter No. 26, - dated December 24, 2002

6. Policy Statements

a) Becoming a Registered Charity:

- *Applicants that are Established to Relieve Poverty by Providing Rental Housing for Low-Income Tenants*, CPS-020, April 1, 2003
- *Group Insurance Rates for Registered Charities*, CPC-022, March 5, 2002
- *Holding of Property for Charities*, CPS-009, March 12, 1996 (Revised January 14, 2003)
- *What is a Related Business?*, CPS-019, March 31, 2003
- *Registering Charities that Promote Racial Equality*, CPS-021, September 2, 2003

b) Operating Day-to-Day:

- *Donations of Gift Certificates*, CPS-018, October 9, 2002
- *Management of Investment Portfolio*, CPC-023, August 1, 2002
- *Political Activities*, CPS-022, September 2, 2003
- *Third Party Fundraisers*, CPC-026, February 26, 2003

7. Summary Policies

- | | | |
|-----|---|-------------------|
| 1. | <i>Aboriginal</i> , CSP-A01 | October 25, 2002 |
| 2. | <i>Abortion</i> , CSP-A11 | June 9, 2003 |
| 3. | <i>Accountability</i> , CSP-A02 | October 25, 2002 |
| 4. | <i>Accumulation</i> , CSP-A03 | October 25, 2002 |
| 5. | <i>Administration</i> , CSP-A16 | September 3, 2003 |
| 6. | <i>Adoption</i> , CSP-A17 | September 3, 2003 |
| 7. | <i>Advocacy</i> , CSP-A04 | October 25, 2002 |
| 8. | <i>Aged (senior)</i> , CSP-A05 | October 25, 2002 |
| 9. | <i>Agency</i> , CSP-A12 | June 9, 2003 |
| 10. | <i>Agriculture</i> , CSP-A18 | September 3, 2003 |
| 11. | <i>Alcohol</i> , CSP-A19 | September 3, 2003 |
| 12. | <i>Allowances</i> , CSP-A20 | September 3, 2003 |
| 13. | <i>Amalgamation (consolidation, merger)</i> , CSP-A21 | September 3, 2003 |
| 14. | <i>Ancillary Activities</i> , CSP-A13 | June 9, 2003 |
| 15. | <i>Animal</i> , CSP-A22 | September 3, 2003 |
| 16. | <i>Annuities</i> , CSP-A06 | October 25, 2002 |
| 17. | <i>Annulment</i> , CSP-A23 | September 3, 2003 |
| 18. | <i>Appeal</i> , CSP-A14 | June 9, 2003 |
| 19. | <i>Arm's Length</i> , CSP-A07 | October 25, 2002 |

20.	<i>Artist</i> , CSP-A24	September 3, 2003
21.	<i>Arts</i> , CSP-A08	October 25, 2002
22.	<i>Asset</i> , CSP-A26	September 3, 2003
23.	<i>Associated Charity</i> , CSP-A09	October 25, 2002
24.	<i>Auction</i> , CSP-A15	June 9, 2003
25.	<i>Audit</i> , CSP-A10	October 25, 2002
26.	<i>Bequest</i> , CSP-B04	September 3, 2003
27.	<i>Books and Records</i> , CSP-B01	October 25, 2002
28.	<i>Broad and vague Objects</i> , CSP-O02	June 9, 2003
29.	<i>Broadcasting</i> , CSP-B05	September 3, 2003
30.	<i>Business</i> , CSP-B02	October 25, 2002
31.	<i>Business Number</i> , CSP-B03	June 9, 2003
32.	<i>Canada-U.S. Income Tax Convention (1980)</i> , CSP-C14	September 3, 2003
33.	<i>Capital Fund</i> , CSP-C15	September 3, 2003
34.	<i>Caselaw</i> , CSP-C08	June 9, 2003
35.	<i>Cemeteries</i> , CSP-R17	September 3, 2003
36.	<i>Certification</i> , CSP-C16	September 3, 2003
37.	<i>Charitable Activities</i> , CSP-C09	June 9, 2003
38.	<i>Charitable Purposes</i> , CSP-C01	October 25, 2002
39.	<i>Charitable Remainder Trust</i> , CSP-C02	October 25, 2002
40.	<i>Club</i> , CSP-C17	September 3, 2003
41.	<i>Community Economic Development</i> , CSP-C03	October 25, 2002
42.	<i>Community Foundation</i> , CSP-C04	October 25, 2002
43.	<i>Confidentiality</i> , CSP-C12	June 9, 2003
44.	<i>Consideration</i> , CSP-C13	June 9, 2003
45.	<i>Contribution</i> , CSP-C05	October 25, 2002
46.	<i>Co-operative</i> , CSP-C18	September 3, 2003
47.	<i>Corporation</i> , CSP-C19	September 3, 2003
48.	<i>Crisis Centre</i> , CSP-C20	September 3, 2003
49.	<i>Crown (agent, corporation)</i> , CSP-C21	September 3, 2003
50.	<i>Crown (federal, provincial)</i> , CSP-C22	September 3, 2003
51.	<i>Cultural Property</i> , CSP-C06	October 25, 2002
52.	<i>Culture</i> , CSP-C07	October 25, 2002
53.	<i>Cy-près (gift by will)</i> , CSP-C23	September 3, 2003
54.	<i>Daycare</i> , CSP-D01	October 25, 2002
55.	<i>Debt</i> , CSP-D06	September 3, 2003
56.	<i>Deemed Disposition</i> , CSP-D07	September 3, 2003
57.	<i>Deemed Expenditure</i> , CSP-D08	September 3, 2003
58.	<i>Designation</i> , CSP-D02	October 25, 2002
59.	<i>Designation- Re-designation</i> , CSP-D05	October 25, 2002
60.	<i>Direct Designation</i> , CSP-D09	September 3, 2003
61.	<i>Director/Trustee</i> , CSP-D10	September 3, 2003

62.	<i>Disabled</i> , CSP-D11	September 3, 2003
63.	<i>Disarmament</i> , CSP-D12	September 3, 2003
64.	<i>Disaster Fund</i> , CSP-D13	September 3, 2003
65.	<i>Disbursement Quota</i> , CSP-D14	September 3, 2003
66.	<i>Disbursement Quota Reduction</i> , CSP-D03	October 25, 2002
67.	<i>Disbursements</i> , CSP-D04	October 25, 2002
68.	<i>Disposition of Property</i> , CSP-P19	September 3, 2003
69.	<i>Dissolution Clause</i> , CSP-D15	September 3, 2003
70.	<i>Doctrine</i> , CSP-D16	September 3, 2003
71.	<i>Donor</i> , CSP-D17	September 3, 2003
72.	<i>Ecological</i> , CSP-D17	September 3, 2003
73.	<i>Education</i> , CSP-E01	October 25, 2002
74.	<i>Efficiency</i> , CSP-E06	September 3, 2003
75.	<i>Employee Charity Trust</i> , CSP-E07	September 3, 2003
76.	<i>Employment</i> , CSP-E02	October 25, 2002
77.	<i>Environment</i> , CSP-E08	September 3, 2003
78.	<i>Ethnic</i> , CSP-E04	June 9, 2003
79.	<i>Expenses</i> , CSP-E03	October 25, 2002
80.	<i>Facilitator</i> , CSP-F01	October 25, 2002
81.	<i>Fair Market Value</i> , CSP-F02	October 25, 2002
82.	<i>Fair Market Value (appraisal)</i> , CSP-F07	September 3, 2003
83.	<i>Family Values</i> , CSP-F08	September 3, 2003
84.	<i>Festival</i> , CSP-F03	October 25, 2002
85.	<i>Financial Statements</i> , CSP-F09	September 3, 2003
86.	<i>Fiscal (period, year end)</i> , CSP-F04	October 25, 2002
87.	<i>Food Bank</i> , CSP-F10	September 3, 2003
88.	<i>Foreign Activities</i> , CSP-F05	October 25, 2002
89.	<i>Foreign Conduit</i> , CSP-C11	June 9, 2003
90.	<i>Foreign Organization</i> , CSP-F11	September 3, 2003
91.	<i>Fraud</i> , CSP-F12	September 3, 2003
92.	<i>Fringe Religion</i> , CSP-F13	September 3, 2003
93.	<i>Fundraiser</i> , CSP-F14	September 3, 2003
94.	<i>Fundraising</i> , CSP-F06	October 25, 2002
95.	<i>Gaming</i> , CSP-G02	September 3, 2003
96.	<i>Gift (anonymous)</i> , CSP-G03	September 3, 2003
97.	<i>Gift (conditional)</i> , CSP-G04	September 3, 2003
98.	<i>Gift (designated, directed)</i> , CSP-G05	September 3, 2003
99.	<i>Gift (donation)</i> , CSP-G01	October 25, 2002
100.	<i>Governing Document</i> , CSP-G06	September 3, 2003
101.	<i>Health Clinic</i> , CSP-H03	June 9, 2003
102.	<i>Hedge Fund</i> , CSP-H03	September 3, 2003
103.	<i>Heritage</i> , CSP-H05	September 3, 2003

104.	<i>Her Majesty</i> , CSP-H06	September 3, 2003
105.	<i>Historical</i> , CSP-H07	September 3, 2003
106.	<i>Holistic Medicine</i> , CSP-M04	September 3, 2003
107.	<i>Housing</i> , CSP-H01	October 25, 2002
108.	<i>Human Rights</i> , CSP-H08	September 3, 2003
109.	<i>Immigrants</i> , CSP-I05	June 9, 2003
110.	<i>Improvement District</i> , CSP-I07	September 3, 2003
111.	<i>Income Tax Act</i> , CSP-I01	October 25, 2002
112.	<i>Incorporation</i> , CSP-I08	September 3, 2003
113.	<i>Indian Band</i> , CSP-I09	September 3, 2003
114.	<i>Industry</i> , CSP-I10	September 3, 2003
115.	<i>Information (security)</i> , CSP-I11	September 3, 2003
116.	<i>Initiative (government, sector)</i> , CSP-I02	October 25, 2002
117.	<i>Insurance</i> , CSP-I03	October 25, 2002
118.	<i>Interest</i> , CSP-I12	September 3, 2003
119.	<i>Interest Free Loan</i> , CSP-I13	September 3, 2003
120.	<i>Internal Division</i> , CSP-I14	September 3, 2003
121.	<i>Inventory</i> , CSP-I04	October 25, 2002
122.	<i>Investments</i> , CSP-I15	September 3, 2003
123.	<i>Joint Venture (joint ministry)</i> , CSP-J01	September 3, 2003
124.	<i>Jurisdiction</i> , CSP-J02	September 3, 2003
125.	<i>Lease</i> , CSP-L05	September 3, 2003
126.	<i>Legal Aid</i> , CSP-L03	June 9, 2003
127.	<i>Liability</i> , CSP-L01	October 25, 2002
128.	<i>Life Insurance Policy</i> , CSP-L02	October 25, 2002
129.	<i>Loan</i> , CSP-L06	September 3, 2003
130.	<i>Loanback</i> , CSP-L07	September 3, 2003
131.	<i>Lottery</i> , CSP-L04	June 9, 2003
132.	<i>Mediation</i> , CSP-M03	September 3, 2003
133.	<i>Membership Fees</i> , CSP-M05	September 3, 2003
134.	<i>Mental and Moral Improvement</i> , CSP-M06	September 3, 2003
135.	<i>Multiculturalism</i> , CSP-M01	June 9, 2003
136.	<i>Municipality</i> , CSP-M07	September 3, 2003
137.	<i>Mutual Understanding</i> , CSP-M02	June 9, 2003
138.	<i>Non-Profit Housing</i> , CSP-N02	September 3, 2003
139.	<i>Non-Profit Organization</i> , CSP-N03	September 3, 2003
140.	<i>Non-Qualified Donee</i> , CSP-N01	September 3, 2003
141.	<i>Non-Qualified Investment</i> , CSP-N04	September 3, 2003
142.	<i>Non-Qualifying Security</i> , CSP-N05	September 3, 2003
143.	<i>Objects (charitable)</i> , CSP-O01	October 25, 2002
144.	<i>Objects (standard)</i> , CSP-O03	September 3, 2003
145.	<i>Patriotism</i> , CSP-P07	June 9, 2003

146.	<i>Planned Giving</i> , CSP-P01	October 25, 2002
147.	<i>Pledges</i> , CSP-P14	September 3, 2003
148.	<i>Political Activities</i> , CSP-P02	October 25, 2002
149.	<i>Pornography</i> , CSP-P08	June 9, 2003
150.	<i>Poverty</i> , CSP-P03	October 25, 2002
151.	<i>Prescribed Donee</i> , CSP-P15	September 3, 2003
152.	<i>Prescribed Stock Exchange</i> , CSP-P17	September 3, 2003
153.	<i>Prescribed University</i> , CSP-P16	September 3, 2003
154.	<i>Private Benevolence</i> , CSP-P09	June 9, 2003
155.	<i>Private Foundation</i> , CSP-P04	October 25, 2002
156.	<i>Procedural Fairness</i> , CSP-P10	June 9, 2003
157.	<i>Profit Motive</i> , CSP-P12	June 9, 2003
158.	<i>Pro-life/Pro-choice</i> , CSP-P11	June 9, 2003
159.	<i>Promotion of Health</i> , CSP-H02	June 9, 2003
160.	<i>Property</i> , CSP-P05	October 25, 2002
161.	<i>Provision of Information</i> , CSP-I06	June 9, 2003
162.	<i>Public Amenities</i> , CSP-P20	September 3, 2003
163.	<i>Public Benefit</i> , CSP-P06	October 25, 2002
164.	<i>Public Policy</i> , CSP-P13	June 9, 2003
165.	<i>Purposes Beneficial to Community</i> , CSP-C10	June 9, 2003
166.	<i>Qualified Donee</i> , CSP-Q01	October 25, 2002
167.	<i>Racial Equality</i> , CSP-R23	September 2, 2003
168.	<i>Registered Canadian Amateur Athletic Association</i> , CSP-R01	October 25, 2002
169.	<i>Registered National Arts Service Organization</i> , CSP-R14	September 3, 2003
170.	<i>Registered Pension Plan</i> , CSP-R15	September 3, 2003
171.	<i>Receipt</i> , CSP-R02	October 25, 2002
172.	<i>Registration – Registered Canadian Amateur Athletic Association</i> , CSP-R04	October 25, 2002
173.	<i>Registration – Registered Charity</i> , CSP-R03	October 25, 2002
174.	<i>Rehabilitation</i> , CSP-R16	September 3, 2003
175.	<i>Related Business</i> , CSP-R05	October 25, 2002
176.	<i>Religion</i> , CSP-R06	October 25, 2002
177.	<i>Religious Charities</i> , CSP-R07	October 25, 2002
178.	<i>Remission Order</i> , CSP-O04	September 3, 2003
179.	<i>Repairs</i> , CSP-R18	September 3, 2003
180.	<i>Re-registration</i> , CSP-R19	September 3, 2003
181.	<i>Research</i> , CSP-R20	September 3, 2003
182.	<i>Residency</i> , CSP-R21	September 3, 2003
183.	<i>Resources</i> , CSP-R13	June 9, 2003
184.	<i>Restricted Funds</i> , CSP-R22	September 3, 2003
185.	<i>Return – Political</i> , CSP-R08	October 25, 2002

186.	<i>Return – Registered Canadian Amateur Athletic Association,</i> CSP-R09	October 25, 2002
187.	<i>Return – Registered Charity Information Return,</i> CSP-R10	October 25, 2002
188.	<i>Return – Revocation,</i> CSP-R11	October 25, 2002
189.	<i>Revocation,</i> CSP-R12	October 25, 2002
190.	<i>Schemes,</i> CSP-S07	September 3, 2003
191.	<i>Scholarship,</i> CSP-S08	September 3, 2003
192.	<i>School Associations,</i> CSP-S09	September 3, 2003
193.	<i>School Council,</i> CSP-S01	October 25, 2002
194.	<i>Science,</i> CSP-S10	September 3, 2003
195.	<i>Self-Help,</i> CSP-S02	October 25, 2002
196.	<i>Services,</i> CSP-S03	October 25, 2002
197.	<i>Share,</i> CSP-S04	October 25, 2002
198.	<i>Social Activities,</i> CSP-S05	June 9, 2003
199.	<i>Social Justice,</i> CSP-S06	June 9, 2003
200.	<i>Social Organization,</i> CSP-S11	September 3, 2003
201.	<i>Specified Gift,</i> CSP-S12	September 3, 2003
202.	<i>Sponsorship,</i> CSP-S13	September 3, 2003
203.	<i>Sport,</i> CSP-S14	September 3, 2003
204.	<i>Stock Exchange,</i> CSP-S15	September 3, 2003
205.	<i>Substantially All,</i> CSP-S16	September 3, 2003
206.	<i>Tax,</i> CSP-T01	October 25, 2002
207.	<i>Tax Shelter,</i> CSP - T08	November 26, 2003
208.	<i>Tenants Associations,</i> CSP-T04	June 9, 2003
209.	<i>Ten-Year Gift,</i> CSP-T06	September 3, 2003
210.	<i>Titleholding,</i> CSP-T07	September 3, 2003
211.	<i>Tourism,</i> CSP-T02	October 25, 2002
212.	<i>Tuition Fees,</i> CSP-T03	October 25, 2002
213.	<i>United Nations,</i> CSP-U01	September 3, 2003
214.	<i>Voluntary Transfer,</i> CSP-V01	October 25, 2002
215.	<i>Will,</i> CSP-W02	September 3, 2003
216.	<i>Withholding Tax,</i> CSP-T05	September 3, 2003
217.	<i>Women,</i> CSP-W01	June 9, 2003
218.	<i>Youth,</i> CSP-Y01	October 25, 2002

8. Information Letters

a) Becoming a Registered Charity

- *Advocacy,* CIL-2002-04, February 26, 2002
- *Registration – Registered Charity,* CIL-2002-005, March 12, 2002

b) Operating Day-to-Day:

- *Advocacy*, CIL-2002-006, August 6, 2002
- *Crown (agent, corporation)*, CIL-2002-003, February 22, 2002
- *Disbursement Quota*, CIL-2002-001, February 18, 2002
- *Disbursement Quota Reduction*, CIL-2002-002, February 19, 2002
- *Political Activities*, CII-2003-001, February 18, 2003

9. Newsletters

- Newsletter No. 12, - Spring 2002
- Newsletter No. 13, - Summer 2002
- Newsletter No. 14, - Winter 2003
- Newsletter No. 15, -updated April 9, 2003
- Newsletter No. 16, updated October 10, 2003

10. Guidelines

- Fact Sheet – Art-donation schemes or “art-flipping”, dated November 2002
- Fact Sheet – Tax Shelter Donation Arrangements, dated November 2003
- Interim Memorandum D19-14-1 – *Cross-Border Currency and Monetary Instruments Reporting*, - dated January 22, 2003

11. Consultation Papers

- *Consultation on Proposed Policy – Registering Charities that Focus on Eliminating Racial Discrimination*, updated January 23, 2003
- 2002 Concept Draft – *Registered Charities – Political Activities*, updated January 6, 2003
- *Consultation on Proposed Policy: Charities Providing Rental Housing for Low-Income Tenants*, updated January 23, 2002
- *Consultation on Proposed Policy: Guidelines for Registered Charities on Related Business (Message from the Co-Chairs Regulatory Joint Table)*, -updated May 22, 2002

12. Improving the Regulatory Environment for the Charitable Sector

- Voluntary Sector Initiative/Joint Regulatory Table, *Improving the Regulatory Environment for the Charitable Sector – Interim Recommendations*, dated August 2002
- Voluntary Sector Initiative/Joint Regulatory Table, *Strengthening Canada’s Charitable Sector – Regulatory Reform – Final Report*, dated March 2003

13. Future Directions

- *Future Directions – What is Future Directions?*, updated October 30, 2002
- *Charities – The Charities Directorate*, -updated December 10, 2002
- *Consultations – Spring 2002*, -updated September 20, 2002
- *Future Directions for the Canada Customs and Revenue Agency - Charities*, November 15, 2002
- *Charities – RC4313*, -updated December 12, 2002
- Sussex Circle Inc., *External Consultations on Charities Renewal*, dated January 2002
- Clinton Group Inc., *Final Consultations and Validation of Charities Directorate Action*, dated July 2002

14. Press Releases

- *Canada Customs and Revenue Agency launches new services for charities*, dated December 3, 2002

15. Forms

- T2050 E (01) – *Application to Register a Charity under the Income Tax Act*, updated March 13, 2002
- T2140 (96) – *Part V Tax Return – Tax on Non-Qualified Investments of a Registered Charity*, January 22, 2002
- T3010 - *Registered Charity Information Return*, February 19, 2002
- T3010A E – *Registered Charity Information Return*, February 28, 2003
- *Form T3010A: Re-designed annual return for charities*, updated November 28, 2002
- T1240 E - *Registered Charity Adjustment Request*, October 21, 2002
- T4033 – *Completing the Registered Charity Information Return*, February 19, 2002
- T4033A – *Completing the Registered Charity Information Return*, February 28, 2003
- T4603 – *Registering a Charity for Income Tax Purposes*, September 26, 2002

C. CONCLUSION

It is hoped that this summary will serve not only as a review of recent initiatives by CCRA and Finance affecting charities, but also as a reference tool for future study of the resource materials that CCRA has now made available on its website. Charities and charity law practitioners alike have for years asked CCRA for more accessible ways in which to determine CCRA's position with regards to how registered charities are registered and how they are required to operate. CCRA has responded with a wealth of resource material that can now be accessed online anywhere and at any time. It is expected that increased transparency and accessibility on the part of CCRA will give existing and future charities a clearer understanding of what responsibilities and benefits will apply to them in obtaining and maintaining their status as registered charities in Canada. Lawyers who are involved in the area of charity law will want to ensure that they become familiar with the quantity and scope of changes in legislation and policy that now affect charities.



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