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

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“Recent Changes to the *Income Tax Act* and Policies Affecting Charities and Charitable Gifts”

to be posted on www.charitylaw.ca after November 19, 2003.

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A. 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

B. 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

C. INFORMATION CIRCULARS

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

D. BROCHURES AND GUIDES

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

E. INCOME TAX TECHNICAL NEWS

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

F. POLICY STATEMENTS1. 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

2. 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

G. SUMMARY POLICIES

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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
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26.	<i>Bequest</i> , CSP-B04	September 3, 2003
27.	<i>Books and Records</i> , CSP-B01	October 25, 2002
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205.	<i>Substantially All</i> , CSP-S16	September 3, 2003

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H. INFORMATION LETTERS

1. Becoming a Registered Charity

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

2. 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

I. 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

J. GUIDELINES

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

K. 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

L. 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

M. 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

N. PRESS RELEASES

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

O. 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