

*Updating Charities and Not-For-Profit Organizations on recent legal developments and risk management considerations.*

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Upcoming Seminar – Director's Legal Duties and Liabilities

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**Main Office Location**

211 Broadway, P.O. Box 440  
Orangeville, Ontario, Canada, L9W 1K4  
Tel: (519) 942-0001 Fax: (519) 942-0300

Toll Free: 1-877-942-0001

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Toronto Dominion Bank Tower, Suite 4200  
TD Centre, Toronto, Ontario, Canada  
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## NEW PUBLICATIONS

### **A Commentary on Draft Technical Amendments to the Income Tax Act Released on December 20, 2002 That Affect Charities**

*by Theresa L.M. Man and Terrance S. Carter in Charity Law Bulletin No. 21, April 30, 2003*

On December 20, 2002, a package of draft technical amendments to the Income Tax Act (the “Act”) was released, amending numerous provisions of the Act (the “December 2002 Amendments”), a number of which affect charities. Canada Customs and Revenue Agency (“CCRA”) indicated on its website on December 24, 2002 that the December 2002 Amendments will affect charities in the following ways:

**Read more:**

[PDF] [www.carters.ca/pub/bulletin/charity/2003/chylb21.pdf](http://www.carters.ca/pub/bulletin/charity/2003/chylb21.pdf)

[WEB] [www.carters.ca/pub/bulletin/charity/2003/chylb21.htm](http://www.carters.ca/pub/bulletin/charity/2003/chylb21.htm)

### **The Perception and Interpretation Burden: The Charity Commission of England and Wales Policy on Charities and Their Alleged Links to Terrorism**

*by Sean S. Carter and R. Johanna Blom in Antiterrorism and Charity Law Alert No. 2, April 30th, 2003*

In the spring of 2002 the Charity Commission of England and Wales (the body responsible for the statutory regulation of charities in England and Wales) issued a press release and policy statement intended to clarify the “Charity Commission policy on charities and their alleged links to terrorism” [fn: PR 22/02, 13/03/2002]. The policy statement itself and the implementation of Charity Commission policy in this area since September 11, 2001 foreshadows a regime of unprecedented accountability for charities and their trustees in England and Wales and could have both direct and indirect implications for Canadian charities and their directors.

**Read more:**

[PDF] [www.carters.ca/pub/alert/ATCLA/atcla2.pdf](http://www.carters.ca/pub/alert/ATCLA/atcla2.pdf)

## IN THE PRESS

**The Canadian Centre for Philanthropy** deems Charity Law Bulletin No.21 "a handy summary of important recent developments at Canada Customs and Revenue Agency (CCRA)" in its' newsletter *In The Know* (Volume 2.7, April 10, 2003).

[PDF] [www.ccp.ca/newsletters/itk\\_2\\_7.pdf](http://www.ccp.ca/newsletters/itk_2_7.pdf)

**Canadian FundRaiser eNews** (March 31, 2003, Vol 13, No 6) summarizes Charity Law Bulletin No 19

[Link] [www.canadianfundraiser.com/newsletter/article.cfm?ArticleID=763](http://www.canadianfundraiser.com/newsletter/article.cfm?ArticleID=763)

## RECENT AND UPCOMING EVENTS

"Directors' Legal Duties and Liabilities" presented by Terrance S. Carter at the **Institute of Chartered Accountants of Ontario Breakfast** on Tuesday, May 13th, 2003. See <https://ebusiness.icao.on.ca> for more information.

"Selected Legal Issues for the Corporate Grantmaker" to be presented by Terrance Carter at a breakfast hosted by The **Association of Corporate Grant Makers** on Tuesday, May 27th, 2003. The breakfast, open to Corporate Grant Makers only, is to be held at State Street Financial, 30 Adelaide Street East, one block east of Yonge Street, from 8:30 - 9:30 am. Contact Darlene Gunness, [darlene.gunness@enbridge.com](mailto:darlene.gunness@enbridge.com), to register.

"Key Legal Responsibilities of Charities in Planned Giving" to be presented by Terrance Carter at the Professionals' Seminar on Charitable Gifts, hosted by the **Canadian Cancer Society (Ontario Division)**, to be held at The Ontario Club, Commerce Court South, 5th Floor, 39 Wellington Street West, Toronto, Ontario on Thursday June 5, 2003 from 7:30 to 10:30 am. Seating is limited! Please R.S.V.P. by May 29, 2003, [giftplanning@ccsont.org](mailto:giftplanning@ccsont.org) or 1-800-268-8874 ext. 2319.

## CONTRIBUTORS



**Terrance S. Carter** – Practices primarily in the area of Charity and Not-for-Profit Law, Mr. Carter is member of the Charities Advisory Committee and the Technical Issues Committee advising Canada Revenue Agency, as well as a consulting editor of *Charities Law, 2003/2004 Ed.* published by Butterworths, contributing author to Industry Canada's *Primer for Directors of Not-For-Profit Corporations*, and editor of [www.carters.ca](http://www.carters.ca), [www.charitylaw.ca](http://www.charitylaw.ca) and [www.antiterrorism.ca](http://www.antiterrorism.ca).



**Theresa L. M. Man** – Practices in charity and not-for-profit, real estate, corporate and commercial law, with particular expertise surrounding tax issues. Mrs. Man is a regular speaker at the annual *Church & the Law*<sup>TM</sup> Seminar and has also written on various legal topics for *The Lawyers Weekly*, *Chinese Christian Herald Crusades*, *Charity Law Bulletin* and [www.charitylaw.ca](http://www.charitylaw.ca).



**R. Johanna Blom** – Practices litigation in charity and not-for-profit law and human rights. Ms. Blom has developed a particular interest and experience in the area of international human rights, especially in reference to religious freedom, as well as antiterrorism law. She has also written on various legal topics for *The Lawyers Weekly*, and *Charity Law Bulletin*, as well as *Antiterrorism* and *Charity Law Alert*.

## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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**Main Office Location**

211 Broadway, P.O. Box 440  
Orangeville, Ontario, Canada, L9W 1K4  
Tel: (519) 942-0001 Fax: (519) 942-0300  
Toll Free: 1-877-942-0001

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