

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

**DECEMBER 2003 ISSUE****SECTIONS**

New Publications	2
In the Press	4
Recent Events and Presentation Materials	5
Upcoming Events and Presentations	5
Contributors	7
Acknowledgements, Errata and other Miscellaneous Items	8

**HIGHLIGHTS**

Summary of Additions and Changes to the CCRA Website: 2002 and 2003
Tax Shelter Donation Schemes
Same Sex Marriage: What Churches and Religious Organizations Can Do In Response
New CCRA Policy on Charities that Provide Rental Housing for Low Income Tenants
New CCRA Policy on Gift Certificates
Upcoming Seminar (April 14, 2004) - 2nd National Symposium on Charity Law

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## NEW PUBLICATIONS

### Summary of Additions and Changes to the CCRA Website: 2002 and 2003

by Terrance S. Carter and Suzanne E. White in *Charity Law Bulletin No.29, December 1, 2003.*

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](http://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 [www.ccradrc.gc.ca/tax/charities/menu-e.html](http://www.ccradrc.gc.ca/tax/charities/menu-e.html).

#### Read More:

[PDF] [www.carters.ca/pub/bulletin/charity/2003/chylb29.pdf](http://www.carters.ca/pub/bulletin/charity/2003/chylb29.pdf)

[WEB] [www.carters.ca/pub/bulletin/charity/2003/chylb29.htm](http://www.carters.ca/pub/bulletin/charity/2003/chylb29.htm)

### Tax Shelter Donation Schemes

by Terrance S. Carter and Suzanne E. White in *Charity Law Bulletin No.30 December 16, 2003.*

This *Charity Law Bulletin* (“Bulletin”) provides a brief overview of recent developments involving tax shelter donation schemes, including the recent announcement of proposed amendments to the *Income Tax Act* (“ITA”) on December 5, 2003. The *Bulletin* will be of interest to charities that had considered participating in a tax shelter donation scheme, but did not, as well as charities and donors who did become involved in a tax shelter donation scheme prior to the announcement of amendments to the ITA made on December 5, 2003 that appears to have effectively curtailed donation schemes as a tax shelter option.

#### Read More:

[PDF] [www.carters.ca/pub/bulletin/charity/2003/chylb30.pdf](http://www.carters.ca/pub/bulletin/charity/2003/chylb30.pdf)

[WEB] [www.carters.ca/pub/bulletin/charity/2003/chylb30.htm](http://www.carters.ca/pub/bulletin/charity/2003/chylb30.htm)

## Same Sex Marriage: What Churches and Religious Organizations Can Do In Response

by Terrance S. Carter and Esther S. J. Oh in *Charity Law Bulletin No. 31, December 17, 2003.*

This *Charity Law Bulletin* (“Bulletin”) provides a brief overview of recent developments in the law with respect to the proposed federal legislation regarding same sex marriage, as well as a brief summary of relevant human rights legislation and related cases. This *Bulletin* also outlines steps that churches and religious organizations may want to consider in responding to the issue of same sex marriage. To this end, this *Bulletin* provides general comments concerning the importance of specific constitutional documents for churches and religious organizations, as well as recommendations concerning proposed policies and other constitutional documents in order to determine whether those documents comply with applicable human rights legislation. Finally, this *Bulletin* outlines the importance of educating clergy and religious organizations concerning their legal rights on this issue.

### Read More:

[PDF] [www.carters.ca/pub/bulletin/charity/2003/chylb31.pdf](http://www.carters.ca/pub/bulletin/charity/2003/chylb31.pdf)

[WEB] [www.carters.ca/pub/bulletin/charity/2003/chylb31.htm](http://www.carters.ca/pub/bulletin/charity/2003/chylb31.htm)

## New CCRA Policy on Charities that Provide Rental Housing for Low Income Tenants

by Terrance S. Carter and Suzanne E. White in *Charity Law Bulletin No. 32, December 23, 2003.*

This *Charity Law Bulletin* (“Bulletin”) provides a brief overview of the *Policy Statement entitled Applicants that are Established to Relieve Poverty by Providing Rental Housing for Low-Income Tenants* that was released by Canada Customs and Revenue Agency (“CCRA”) on April 1, 2003 (“Policy Statement”). The *Policy Statement* applies only to organizations applying for registered charity status that are established to relieve poverty by providing low-income tenants with housing, as well as non-profit organizations with activities that have not been considered charitable in the past, but as a result of the *Policy Statement*, will now be considered to be charitable. Other charities that supply accommodation may also be charitable under other categories, such as the relief of distress and suffering caused by a mental and physical disability, a symptom of aging, or violence against the person. The *Policy Statement* is available on the CCRA website at [www.cca-adrc.gc.ca/tax/charities/policy/cps/cps-020-e.html](http://www.cca-adrc.gc.ca/tax/charities/policy/cps/cps-020-e.html).

### Read More:

[PDF] [www.carters.ca/pub/bulletin/charity/2003/chylb32.pdf](http://www.carters.ca/pub/bulletin/charity/2003/chylb32.pdf)

[WEB] [www.carters.ca/pub/bulletin/charity/2003/chylb32.htm](http://www.carters.ca/pub/bulletin/charity/2003/chylb32.htm)

## New CCRA Policy on Gift Certificates

by Terrance S. Carter and Suzanne E. White in *Charity Law Bulletin No. 33, December 31, 2003*.

This *Charity Law Bulletin* ("Bulletin") provides a brief overview of the *Donation of Gift Certificates Policy Statement*, issued by the Canadian Customs and Revenue Agency ("CCRA") on October 9, 2002 ("Policy Statement"). The *Policy Statement* allows registered charities to issue official donation receipts for charitable donations in the form of gift certificates and provides a number of scenarios in which gift certificate donations can be receipted. The *Policy Statement* is available on the CCRA website at [www.ccradrc.gc.ca/tax/charities/policy/cps/cps-018-e.html](http://www.ccradrc.gc.ca/tax/charities/policy/cps/cps-018-e.html).

### Read More:

[PDF] [www.carters.ca/pub/bulletin/charity/2003/chylb33.pdf](http://www.carters.ca/pub/bulletin/charity/2003/chylb33.pdf)

[WEB] [www.carters.ca/pub/bulletin/charity/2003/chylb33.htm](http://www.carters.ca/pub/bulletin/charity/2003/chylb33.htm)

## IN THE PRESS

**Internet Search Engine Rankings High** - A recent survey of search engines found Carter & Associates' site [www.charitylaw.ca](http://www.charitylaw.ca) to be the #1 recommended site in the world on MSN.com, Lycos.com and Dogpile.com for charity law, as well as # 1 in the world for charity and not-for-profit law on Google.com and AltaVista.com (January 2004).

Terrance Carter and *Charity Law Bulletin No. 30* on Tax Shelter Donation Schemes cited in **Canadian Fundraiser eNews** section In Brief (Vol 13 No 24, December 31, 2003).

[Link] [www.canadianfundraiser.com/newsletter/article.cfm?ArticleID=989](http://www.canadianfundraiser.com/newsletter/article.cfm?ArticleID=989)

Don Bourgeois cited in **Canadian Fundraiser eNews** article by Jim Hilborn titled "Government proposes to kill 'buy low/donate high' tax shelters" (Vol 13 No 23, December 15, 2003).

[Link] [www.canadianfundraiser.com/newsletter/article.cfm?ArticleID=967](http://www.canadianfundraiser.com/newsletter/article.cfm?ArticleID=967)

**Canadian FundRaiser eNews** included a link to *Charity Law Bulletin No. 28* on the "Impact of the Personal Information Protection and Electronic Documents Act" (Vol 13 No 23, December 15, 2003).

**Canadian FundRaiser eNews** included links to *Charity Law Bulletins 25* and *27* on "Saskatchewan nonprofit directors relieved of liability" and "Carter & Associates comment on latest CCRA policy on charity political activism" (Vol 13 No 21, November 23, 2003).

## RECENT EVENTS AND PRESENTATION MATERIALS

"The Impact of the Personal Information Protection and Electronic Documents Act (PIPEDA) on Ontario Business: Are you ready for January 1, 2004?" presented by Mark J. Wong for the **Orangeville Chamber of Commerce** (December 12, 2003).

[PDF] [www.carters.ca/pub/seminar/charity/2003/mjw1212.pdf](http://www.carters.ca/pub/seminar/charity/2003/mjw1212.pdf)

[WEB] [www.carters.ca/pub/seminar/charity/2003/mjw1212.htm](http://www.carters.ca/pub/seminar/charity/2003/mjw1212.htm)

"Charities and Privacy Legislation - Are you ready for January 1?" presented by Mark J. Wong for the **Synagogue and Temple Administrators of Toronto** (December 11, 2003).

[PDF] [www.carters.ca/pub/seminar/charity/2003/mjw1211.pdf](http://www.carters.ca/pub/seminar/charity/2003/mjw1211.pdf)

[WEB] [www.carters.ca/pub/seminar/charity/2003/mjw1211.htm](http://www.carters.ca/pub/seminar/charity/2003/mjw1211.htm)

"Director's Liabilities" was presented by Donald J. Bourgeois for the **Etobicoke District Chartered Accountants' Association**. (January 5, 2004)

"Recent Changes to the *Income Tax Act* and Policies Relating to Charities and Charitable Gifts" was presented by Terrance S. Carter for the **Waterloo-Wellington Estate Planning Council**. (January 8, 2004)

## UPCOMING EVENTS AND PRESENTATIONS

"Directors, Officers and Trustees - How to do your job and avoid liability at the same time" to be presented by Donald J. Bourgeois at **The Essential Curriculum in Charities** course from Osgoode Hall Law School. (January 15, 2004) More details at Osgoode's web site.

[Link] <http://osgoode.yorku.ca/pdpwebsite.nsf/00580069eadebe7e85256a3f005763d1/7fb24ccb57be6d3c85256d9600577af2?OpenDocument&Date=2004-01-15#>

"Privacy Compliance: What Charities Need to Do" to be presented by Mark J. Wong to the **United Way of Peel Region** (January 20, 2004).

[Register] [www.carters.ca/pub/seminar/notice/2004/uwp20jan.pdf](http://www.carters.ca/pub/seminar/notice/2004/uwp20jan.pdf)

**Hospitals and Foundations Seminar Series** (Day 1 - January 22, 2004) "Hospitals and Foundations in Transition: Issues and Opportunities" with keynote speaker David A. Brown, Chair of the Ontario Securities Commission. Details to follow.

**Hospitals and Foundations Seminar Series** (Day 2 - February 10, 2004) "Healthcare Philanthropy: Challenges and Solutions" with keynote speaker Maureen Kidd, Director General of the CCRA Charities Directorate, and talks on;

"Recent Changes to the *Income Tax Act* and Policies Affecting Charities"

by Terrance S. Carter,

"Policy Based Board Governance: What Works & What Doesn't"

by Donald J. Bourgeois, and

"How to Avoid Liability in Fundraising"

by Terrance S. Carter.

Talks on "Same Sex Marriages", "Criminal Code Amendments (Bill -250- Hate Crimes)", "Recent Case Law Affecting Churches" and "Board Governance (Church Board and Trustee liability, governance and due diligence)" to be presented by Terrance S. Carter, Mervyn F. White, and Bruce W. Long for **Grace Apostolic Church** (January 31, 2004).

"Recent Changes to the *Income Tax Act* and Policies Relating to Charities and Charitable Gifts" to be presented by Terrance S. Carter for the **Society of Estate and Trust Practitioners** in Toronto (March 4, 2004).

Carter & Associates lawyers Terrance S. Carter, Donald J. Bourgeois, Jacqueline M. Connor and Esther S.J. Oh will be presenting at the **2nd National Symposium on Charity Law** held in Toronto by the Canadian Bar Association, Ontario Bar Association and the Canadian Association of Gift Planners on "Extra Provincial Corporate and Fundraising Compliance for Charities", "When Does It Become Director's Negligence" and "Avoiding Wasting Assets II - Intellectual Property Protection for Charities" (April 14, 2004).

"Looking a Gift Horse in the Mouth: Legal Liabilities in Fundraising" to be presented by Terrance S. Carter at the **11th National CAGP Conference** in Toronto (April 15, 2004).

## 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).



**Mark J. Wong** – Practices in Intellectual Property, focusing on Trade-Marks, Copyrights, and Privacy and Information Protection, Employment law and General Litigation. Mr. Wong has been an invited speaker for charitable organizations and also contributes regularly to [www.charitylaw.ca](http://www.charitylaw.ca) and the *Charity Law Bulletin*, having written articles ranging anywhere from Employment to Privacy and Trade-Mark Law.



**Esther S.J. Oh** – Practices primarily in Charity and Not-for-Profit Law, as well as in Immigration Law. Ms. Oh is also a frequent contributor to [www.charitylaw.ca](http://www.charitylaw.ca) and the *Charity Law Bulletin*, and has spoken at the annual Church & the Law™ Seminar as well as at the Canadian Bar Association/Ontario Bar Association's 2nd National Symposium on Charity Law.



**Suzanne E. White** – Articling with Carter & Associates, Ms. White has a Law degree from the University of Windsor and was also a Student Editor at the Canadian American Research Centre for Law & Policy. During that time, she has regularly assisted on articles posted to [www.charitylaw.ca](http://www.charitylaw.ca) and the *Charity Law Bulletin*. After being called to the Bar in August 2004, Ms. White will be returning to Carter & Associates to practice in the area of Charity & Not-for-Profit Law as well as General Litigation.

## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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