

Canada Revenue Agency / Agence du revenu du Canada

The Charities Directorate's evolving approach to regulating the charitable sector
Tony Manconi, Director General of the Charities Directorate of the CRA

The Ottawa Region 2021 Charity & Not-for-Profit Law Seminar
February 11, 2021

Canada

At a glance...

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Impacts of the COVID-19 pandemic on the Directorate

- **March 2020:**
 - Closed offices
 - Extended the filing deadline for the T3010, Registered Charity Information Return
 - Supported funding programs to assist charities
 - Established remote work for employees
 - **April 2020:** Ensured the client service call centre was back and up running
 - **May 2020:** Prioritized efforts to ensure that the review of applications for registration was on track
 - **September 2020:** Continued to resume compliance activities including audits, as well as the processing of voluntary revocations and revocations for failure to file
 - **Today:** Fully operational (virtually), continuing to explore options to evolve and adapt programs to the current environment
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What's New: Guidance products

- Public policy dialogue and development activities
 - Relief of poverty and charitable registration
 - Advancement of education and charitable registration
 - Canadian registered charities carrying out activities outside Canada
 - Using an intermediary to carry out a charity's activities within Canada
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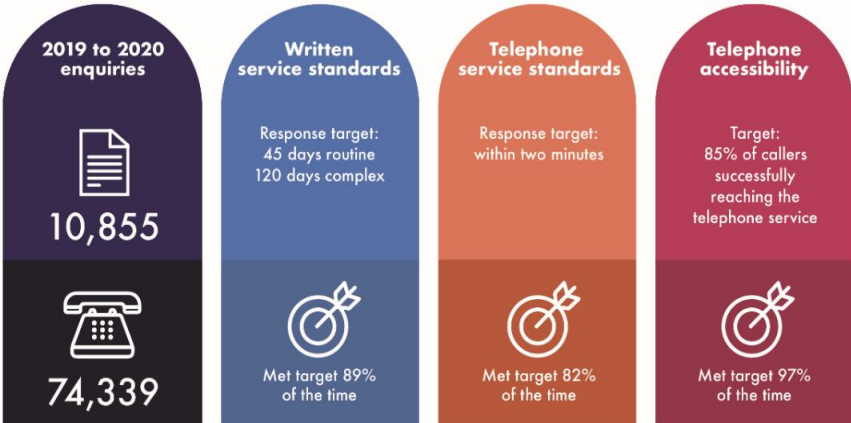
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What's new: Report on the Charities Program

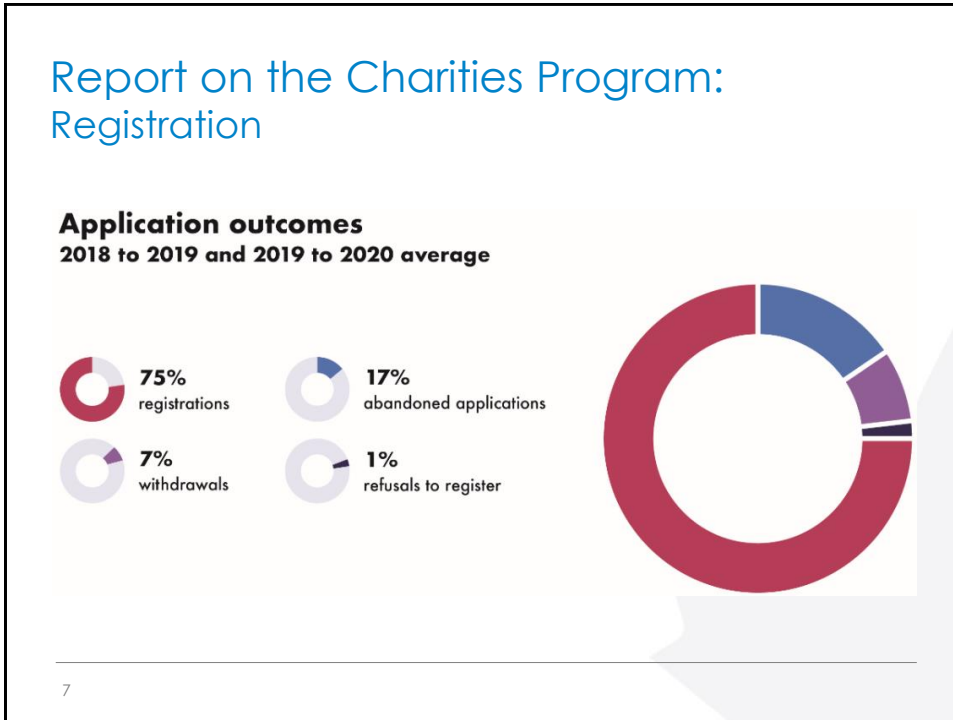
- Snapshot of the Charities Directorate including updates to services, policy, outreach, and operational activities.
- Summary of how the CRA continued to support and work with the charitable sector through the COVID-19 pandemic.
- Highlighted data from the 2018-2019 and 2019-2020 fiscal years.

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Report on the Charities Program: Service standards



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- ## Ongoing consultations
- Consultations with the charitable sector have continued virtually.
 - Technical Issues Working Group (TIWG)
 - Federal/Provincial/Territorial Network of Charity Regulators
 - Advisory Committee on the Charitable Sector (ACCS)
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Advisory Committee on the Charitable Sector

- The ACCS is a consultative forum for the Government of Canada to:
 - engage in meaningful dialogue with the charitable sector;
 - advance emerging issues relating to charities; and
 - ensure the regulatory environment supports the important work that charities do.
- The ACCS provides recommendations to the Minister of National Revenue and the Commissioner of the CRA.

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ACCS members (co-chairs)

- **Bruce MacDonald**, President & CEO, Imagine Canada (sector co-chair)
- **Hilary Pearson**, former President, Philanthropic Foundations Canada (sector co-chair)
- **Geoff Trueman**, Assistant Commissioner, Legislative Policy and Regulatory Affairs Branch, Canada Revenue Agency (co-chair)

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ACCS members (continued)

- CRA and Department of Finance members:
 - **Tony Manconi**, Director General, Charities Directorate, Legislative Policy and Regulatory Affairs Branch, Canada Revenue Agency
 - **Pierre Leblanc**, Director General, Personal Income Tax Division, Tax Policy Branch, Department of Finance

- Sector members:
 - **Denise Byrnes**, Executive Director, OXFAM-Québec
 - **Terrance S. Carter**, Partner, Carters Professional Corporation
 - **Peter Dinsdale**, President & CEO, YMCA Canada
 - **Peter Elson**, Co-lead, Canadian network of partnership-oriented research on philanthropy (PhiLab), and Adjunct Assistant Professor, University of Victoria

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ACCS members (continued)

- Sector members:
 - **Bruce Lawson**, President & CEO, The Counselling Foundation of Canada
 - **Arlene MacDonald**, former Executive Director, Community Sector Council of Nova Scotia
 - **Susan Manwaring**, Partner, Miller Thomson, and Chair, Canadian Bar Association Charities and non-for-profit section
 - **Kevin McCort**, President & CEO, Vancouver Foundation
 - **Andrea McManus**, Chair and Founding Partner of ViTreo Group, former Chair of the Association of Fundraising Professionals International Board
 - **Peter Robinson**, former CEO, David Suzuki Foundation
 - **Paulette Senior**, CEO & President, Canadian Women's Foundation
 - **Paula Speevak**, President & CEO, Volunteer Canada

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ACCS priorities

- Five working groups were identified at the ACCS meeting of June 22, 2020, which will examine the following priorities:
 - Modernizing the regulatory framework in Government as it relates to the charitable sector;
 - Supporting the work of charities serving vulnerable populations;
 - Exploring charity-related regulatory and legislative issues faced by Indigenous Peoples and organizations;
 - Examining the regulatory approach to charitable purposes and activities, including its impact on charities working with non qualified donees, and charities engaging in revenue-earning activities; and
 - Improving data collection and analysis related to the charitable sector.

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Our evolving approach

- Enhancing digital services:
 - Improvements to the registration process
 - My Business Account
 - E-communications
- Adapting our program:
 - Working virtually
 - Charities education program
 - Charity information sessions

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On the horizon

- Promoting increased communication with the sector
- Charity Volunteer Information Return Program

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Call us!

- Not sure about the rules?
- Want to make some changes?

Contact a representative Monday to Friday
(except statutory holidays) between 9 a.m. and 5 p.m., local time:

- **By phone:**
1-800-267-2384
- **By TTY service for people with a hearing or speech impairment:**
1-800-665-0354

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Questions?