

NO.: **84-3R5**

DATE: May 31, 2000

SUBJECT: **Gifts to Certain Charitable Organizations Outside Canada**

REFERENCE:

This circular cancels and replaces Information Circular 84-3R4, Gifts in Right of Canada, dated September 5, 1989.

1. The *Income Tax Act* allows persons to claim a tax deduction or credit for gifts made to registered charities, namely charities resident in Canada and that were either created or established in Canada. This circular provides information to persons who want to give to certain other charitable organizations located outside Canada.

2. Subparagraph 110.1(1)(a)(vii) and paragraph (g) of the definition “total charitable gifts” in subsection 118.1(1) of the Act allow persons to claim gifts to certain charitable organizations outside Canada, provided that Her Majesty in right of Canada (the federal government or its agents) has already made a gift to them within the time periods specified in paragraphs 3 and 4. This claim is in the form of a tax deduction for corporations, or a tax credit for individuals.

3. Gifts by individuals (including trusts that report on a calendar-year basis) qualify for tax assistance if they are made in the calendar year in which Her Majesty in right of Canada made a gift, or in the calendar year following that year.

4. Gifts by corporations, or trusts that do not report on a calendar basis (see paragraph 3), qualify for tax assistance if they are made in a tax year that includes the date of the gift by Her Majesty in right of Canada—or if Her Majesty’s gift was made within the 12 months immediately before the tax year in which the corporation or trust made the gifts.

5. Gifts made by a partnership qualify for tax assistance of the individual or corporate partner(s) for the periods described in paragraphs 3 and 4 respectively.

6. Income Tax Regulation 3501(1.1) outlines the information that foreign charitable organizations need to include on official donation receipts that they issue to donors as proof of their gifts.

7. The Charities Division of the Canada Customs and Revenue Agency keeps a list of charitable organizations outside Canada to which Her Majesty in right of Canada has made gifts. Some federal departments or agencies make gifts over several years, to ensure that the recipient charitable organization remains eligible to receive gifts. The list is updated if the government department or agency that makes an initial or subsequent gift to a foreign charitable organization on behalf of Her Majesty in right of Canada provides the Charities Division with details about the gift.

8. If you want to get a copy of this list or have questions about this circular, you can reach the Charities Division at the following telephone numbers:

- 954-0410 for local Ottawa calls (English);
- 954-6215 for local Ottawa calls (bilingual);
- 1-800-267-2384 for toll-free, long-distance calls (English);
- 1-888-892-5667 for toll-free, long-distance calls (bilingual);
- 1-800-665-0354 toll-free service for hearing impaired persons.

9. The Division’s fax numbers are (613) 952-6020 and (613) 946-2423.

10. **Internet Access** – If you have access, you can find the list of charitable organizations and many of our publications at www.ccra-adrc.gc.ca/charities

11. You can also write to us at:

Charities Division
Canada Customs and Revenue Agency
Ottawa ON K1A 0L5

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