

Charitable Status - Registration Requirements of the CRA

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Humanics Institute v Canada (National Revenue), [2014 FCA 265](#)

The Appellant brought an appeal (pursuant to subsection 172(3) of the ITA) from the MNR's decision denying a registration as a charity under the ITA. The basis for the denial was that the applicant has not demonstrated that all resources were devoted to charitable activities carried on by the organization itself (required by 149.1(1)), because:

- the objects were broad and vague;
- activities supporting the purpose did not advance religion or education in the charitable sense; and
- funding a foreign scholarship would not further the organization's activities or that of a qualified donee.

The appellant argued that requiring faith in and worship of a supreme being was a very narrow conception of religion. The FCA stated that the "appellant has failed to show the existence of a "particular and comprehensive system of faith and worship" or a body of teachings and doctrine that would bring the concept which it promotes within the legal acceptance of the word religion": *Syndicat Northcrest v. Amselem*, [2004 SCC 47](#).

To promote religion, in the charitable sense, there is a requirement that the organization undertake a targeted attempt to actually promote the religion, and it is not enough to just make a place available where religion can be pursued: *Fuaran Foundation v. Canada (Customs and Revenue Agency)*, [2004 FCA 181](#). Neither is it sufficient to have aspirations, as the MNR may require a detailed and credible plan for the proposed activities: *Sagkeeng Memorial Arena Inc. v. Canada (National Revenue)*, [2012 FCA 171](#).

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