



## CANADIAN INTERNATIONAL CHARITIES BY COUNTRY OF OPERATION

### Limitations and Caveats

This information on which countries Canadian charities are conducting projects comes from the 2004 T3010 Registered Charity Information Return and specifically Q. C5 “For programs the charity managed directly, outside of Canada, list the countries or regions where programs were carried on. Do **not** include countries or regions where programs were managed by a qualified donee.”

There are a number of problems in dealing with the information from the T3010A.

- 1) It is based on the 2004 T3010 information filings. So it is not up-to-date.
- 2) Although an important legal document, the T3010 is often filled out by volunteers or others who have little understanding of the nuances of the Income Tax Act, may have limited language skills, in some cases, may not have easy access to the correct information and are often in a hurry to file the form to avoid deregistration.
- 3) In question C5 dealing with the list of countries or regions where programs were carried out the form provides only ten boxes. Clearly some charities conduct operation in more than 10 countries or regions.
- 4) The fact that a charity is allowed to list regions, in addition to or instead of specific countries, will always undercut the accuracy of the statistics on countries.
- 5) If one carefully reads the list of regions and countries one will find that there are all sorts of inaccuracies either on the T3010 that was filed or on CRA’s inputting of the information.

- cities named instead of countries
- countries spelled incorrectly,
- former names of countries used such as Czechoslovakia,
- lack of uniformity in country description (DRC, DROC, The Democratic Republic of Congo, the DRC etc),
- the field being used for a relevant or irrelevant memo like a particular denominations missionary was supported without reference to a country,
- some charities listed the same region or country
- some listed “world” or “worldwide” or “various” which does not really add to our understanding.
- There were a few “unknown” or “unknown countries”.
- There were a few in which not applicable or N/A or S/O was listed.
- There were references to Canadian cities such as Montreal, or Canadian provinces such as Ontario – clearly not outside of Canada.

6) The list that I was provided by CRA is in both French and English and I have translated it into English in order to better aggregate the information.

If you are interested in legal advice with respect to Canadian charities that operate outside of Canada please contact:

Mark Blumberg of Blumberg Segal LLP at 416-361-1982 x. 237 or [mark@blumbergs.ca](mailto:mark@blumbergs.ca). Mark is a lawyer based in Toronto, Canada who assists Canadian and foreign charities that wish to operate in Canada or outside of Canada. You can find out more about legal issues facing Canadian charities that operate inside and outside of Canada at [http://www.blumbergs.ca/non\\_profit.php](http://www.blumbergs.ca/non_profit.php)

COUNTRY	10082
United States	964
Mexico	423
India	356
Haiti	285
Philippines	191
China	183
Israel	151
Brazil	144
Ukraine	135
United Kingdom	132
Kenya	124
France	117
South Africa	117
Peru	114
Russia	108
Australia	104
Guatemala	97
Ghana	90
Uganda	88
Dominican Republic	76
Romania	75
Tanzania	73
Thailand	73
Jamaica	70
Nigeria	70
Japan	69
Nicaragua	67
Malawi	66
Zambia	65
Bolivia	64
Cameroon	62
Cuba	61
Ethiopia	57

Germany	56
Nepal	56
Honduras	55
Italy	51
Sri Lanka	51
Indonesia	47
Argentina	46
Pakistan	45
El Salvador	42
Vietnam	42
Colombia	41
Ecuador	40
Poland	40
Egypt	39
Belgium	37
Rwanda	36
Senegal	35
Mozambique	34
Guyana	32
Spain	32
Afghanistan	30
Cambodia	30
Ireland	29
Sudan	29
Burkina Faso	28
Chile	28
Trinidad and Tobago	28
Zimbabwe	28
Mali	27
Hungary	26
Bangladesh	25
Belize	25
Chad	25
Korea (N+S)	24
Benin	23
Paraguay	23
Madagascar	22

Panama	21
Switzerland	21
Austria	20
Grenada	20
Sierra Leone	20
Latvia	19
Venezuela	18
Kazakhstan	17
Liberia	17
Malaysia	17
Mongolia	17
Papua New Guinea	17
Slovakia	17
Armenia	16
Bulgaria	16
Lebanon	16
New Zealand	16
Singapore	16
Togo	16
Turkey	16
Greece	14
Iraq	14
Belarus	13
Angola	12
Czech Republic	12
Estonia	12
Bosnia and Herzegovina	11
Lesotho	11
Lithuania	11
Niger	11
Portugal	11
Burundi	10
Iran	10
Albania	9
Botswana	9
Fiji	9
Kyrgyzstan	9
Norway	9
Bahamas, The	8
Croatia	8

Eritrea	8
Libya	8
Morocco	7
Uruguay	7
Antigua and Barbuda	6
Gabon	6
Jordan	6
Moldova	6
Namibia	6
Sweden	6
Azerbaijan	5
Barbados	5
Cyprus	5
Denmark	5
Guinea	5
Laos	5
Saudi Arabia	5
Somalia	5
Algeria	4
Gambia, The	4
Georgia	4
Malta	4
Suriname	4
Swaziland	4
Uzbekistan	4
Vanuatu	4
Mauritius	3
Syria	3
Tunisia	3
Bahrain	2
Finland	2
Guinea-Bissau	2
Kuwait	2
Slovenia	2
Solomon Islands	2
Tajikistan	2

Bhutan	1
Iceland	1
Kiribati	1
Luxembourg	1
ia, The Former Yugoslav Re	1
Maldives	1
icronesia, Federated States	1
Monaco	1
Oman	1
Qatar	1
Samoa	1
Seychelles	1
United Arab Emirates	1
Yemen	1
Andorra	0
Brunei	0
Burma	0
Canada	0
Cape Verde	0
Central African Republic	0
Comoros	0
Congo (Brazzaville)	0
Congo (Kinshasa)	0
Costa Rica	0
Cote d'Ivoire (Ivory Coast)	0
Djibouti	0
Dominica	0
Equatorial Guinea	0
Holy See	0
Liechtenstein	0
Marshall Islands	0
Mauritania	0
Nauru	0
Netherlands	0
Palau	0
Saint Kitts and Nevis	0

Saint Lucia	0
int Vincent and the Grenadir	0
San Marino	0
Sao Tome and Principe	0
Tonga	0
Turkmenistan	0
Tuvalu	0