



CRA Questions on Charities Assisting Those Affected by the Conflict in Syria

By Mark Blumberg (January 22, 2018)

Many Canadian citizens and registered charities have assisted Syrian refugees over the last few years.

We requested from CRA under the Access to Information and Privacy system copies of standard letters and scripts that the CRA uses in the Charities Directorate. One of the documents provided was entitled "Charities assisting those affected by the conflict in Syria". It provides general information on fundraising for charities helping Syrian refugees, sponsorship and matching programs. The full document is reproduced on the next page.

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Charities assisting those affected by the conflict in Syria

- GENERAL
- Refugee Sponsorship
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GENERAL

Q1 Our charity wants to raise funds to support continuing humanitarian assistance efforts arising from the conflict in Syria, but this isn't something we usually do. Will this be a problem?

A1 Generally, if this is a one-time fundraising event and the funds are being transferred to a registered Canadian charity or other qualified donee, then this will not be problematic for the charity's registration.

If the donors and your organization want the donations to be matched by the Government under the [Syria Emergency Relief Fund matching program](#), you should review the requirements of that program. In order to be eligible for the matching program, the Government of Canada requires donations to be monetary in nature.

For information about conducting fundraising activities, you should also consult [Guidance CG-013 Fundraising by Registered Charities](#).

Q2 Our charity wants to assist with relief efforts by sending food and clothing overseas, but this is not something we have done in the past. Is this acceptable?

A2 Yes. The *Income Tax Act* allows registered charities to send food and clothing overseas to assist those affected by the conflict in Syria. However, the activity should further the charity's stated purposes. If your charity has not conducted activities of this nature in the past, it should ensure that conducting such humanitarian activities is within the scope of its purposes. If conducting such activities is not within the scope of the charity's purposes, then the charity may need to amend its purposes.

If the charity needs to change its purposes to conduct humanitarian assistance activities outside of Canada, it should send proposed amendments to its purpose to the Charities Directorate for review. The charity should also provide the Charities Directorate with a detailed description of the activities it plans on conducting.

A charity that conducts activities outside of Canada must maintain direction and control over the use of its resources.

For more information on drafting charitable purposes, see [Guidance CG-019, How to Draft Purposes for Charitable Registration](#).

For more information on the requirements for a charity to maintain direction and control over its activities and its resources, see [Guidance CG-002, Canadian Registered Charities Carrying Out Activities Outside Canada](#).

- Q3 Our charity plans to become actively involved in ongoing humanitarian assistance efforts arising from the conflict in Syria. Will this affect our charitable registration?
- A3 Such activities are usually charitable, but it will be important that such a deliberate prolonged activity be reflected within your charity's purposes. Proposed amendments to a charity's purpose should be sent to the Charities Directorate for review.
- Q4 How can I find registered charities involved in humanitarian assistance efforts arising from the conflict in Syria?
- A4 If you have not identified a charity to which you want to donate, you can check news reports on the humanitarian assistance efforts arising from the conflict in Syria. This information may help you to identify organizations involved in relief activities. You should then look at the [CRA Charities Listings](#) on the Canada Revenue Agency website to verify that the organization is a registered Canadian charity, and also confirm with the charity that it intends to use the funds for relief efforts arising from the conflict in Syria.

You can refer to the [How to make a donation](#) page of the Department of Foreign Affairs, Trade and Development Canada website to find more information on what would make a donation eligible under the government's matching program.

Refugee Sponsorship

Q5 Our charity has a program to assist refugee families. Can our charity accept donations from individuals requesting that the funds be used to assist a specific refugee family?

A5 In general, a registered charity cannot issue an official receipt if a donor has directed the charity to give the funds to a specified person or family. However, a charity could accept donations that a donor requests be used in a particular program when the charity makes it clear that

- it alone will select eligible beneficiaries;
- it retains discretion to use the funds as it chooses, and
- the donor or anyone not at arm's length to the donor will not benefit.

For more information, see [Summary Policy CSP-G05, Directed](#) and our web page [What is a gift](#).

Q6 Our charity wants to help refugees come to Canada and resettle here permanently. Can our charity establish a refugee fund so as to sponsor refugee families or individuals?

A6 A registered charity can establish a refugee fund that can be used to sponsor one or more families, or individuals that are eligible beneficiaries of its charitable purposes. However, the registered charity must ensure it uses selection criteria related to the category of charity it will further in selecting refugee families and/or individuals for sponsorship. For example, under the relief of poverty, beneficiaries of the program should be poor, and the charity should have a system in place to conduct periodic assessments of their income and assets.

Matching Program

Q7 What is the matching program?

A7 The Government of Canada announced it will match individual donations to registered Canadian charities made between September 12 and December 31, 2015 to support humanitarian assistance efforts arising from the conflict in Syria. You should go to the [Syria Emergency Relief Fund](#) page of the Department of Foreign Affairs, Trade and Development Canada website for more information.

Q8 Which organizations can I give to in order to have my donation matched by the Government?

A8 To be potentially matched, a qualifying donation must be made to a registered Canadian charity. You can verify whether a charity is registered on our [CRA Charities Listings](#). You can obtain further information at the [How to make a donation](#) page of the Department of Foreign Affairs, Trade and Development Canada website.

Q9 What kind of donation can I make?

A9 Qualifying donations must be made by an individual and be monetary, for example, in cash, by cheque, money order, credit card or equivalent. To qualify, the donation must be to a registered Canadian charity and directed exclusively towards the relief efforts arising from the conflict in Syria. You should go to the [Syria Emergency Relief Fund](#) page of the Department of Foreign Affairs, Trade and Development Canada website for more information.

Q10 When can I claim my qualifying donation?

A10 The donation is made in 2015 so it should be claimed on your 2015 Income Tax Return. However, the current rules allow donors to claim unused donations in any of the five years following the year the donation was made, so you may claim it in 2015 or a later year, up to and including 2020.

Q11 What if I make my donation to a registered Canadian charity after December 31, 2015?

A11 Donations made after that date are still eligible for a tax receipt but will not be matched by the Government under the current criteria of the matching program.

Q12 Do I need to tell the registered charity that my donation is specifically for response to the Syrian crisis?

A12 The purpose of your donation must be clear. In some cases, this may mean specifically telling the charity. In many cases, the donation or solicitation method – e.g. on-line fund-raising efforts by certain registered charities, makes it very clear the donations are being raised and accepted specifically for relief efforts arising from the conflict in Syria.

Q13 Do charities need to add any information to their official donation receipts because of the matching program?

A13 Yes. The receipt must specify the date of the donation (which must be between September 12 and December 31, 2015) and that the donation was intended for relief efforts arising from the conflict in Syria.

Q14 How do I obtain more information on this program?

A14 Information on the [Syria Emergency Relief Fund](#) is available on the Department of Foreign Affairs, Trade and Development Canada website.

Public Inquiries Service

By telephone:

1-800-267-2384 - Toll free

1-800-665-0354 - Toll free for the hearing and speech impaired (TDD/TTY)

By fax: 613-954-8037