

OPEN LETTER BY CHARITY LAWYERS IN SUPPORT OF BILL S-216

Dated March 28, 2022


On February 19, 2021, 37 charity lawyers signed an open letter, a copy of which is attached, advocating for legislative and regulatory reform to eliminate the “own activities” requirement that applies to registered charities under the *Income Tax Act*, as well as ending the corresponding “direction and control” regime administered by the Canada Revenue Agency, details of which are explained in the attached letter. This regime currently applies when registered charities seek to work with third parties to carry out charitable programs. The letter proposed that the legitimate need for accountability and transparency over the use of charitable dollars in this context could be met more effectively and efficiently through an “expenditure responsibility” framework, consistent with other sophisticated charity law regulatory regimes in countries such as the US and the UK.

Charity lawyers from across Canada, as listed below, are now signing this second open letter in order to voice their full support for the adoption of [Bill S-216, *Effective and Accountable Charities Act*](#), proposing amendments to the *Income Tax Act* that had received Third Reading in the Senate on December 9, 2021 and first reading in the House of Commons as of February 3, 2022. Bill S-216 has been carefully drafted and effectively addresses all of the issues that we had raised in our February 19, 2021 open letter. We support the passage of Bill S-216 in the House of Commons without amendment and would encourage Finance Canada to support its passage as well.

The following list includes the names and signatures of * charity lawyers and includes signatures of those who signed the open letter dated February 19, 2021 and signatures of additional charity lawyers who sign to indicate their support of Bill S-216.




Susan Manwaring



Margaret H. Mason




Terrance S. Carter




Andrew Valentine



Elizabeth Moxham

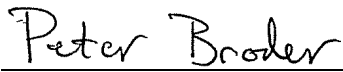


Robert Hayhoe




Theresa L. M. Man


Jennifer Leddy



Peter Broder



Bryan Millman




Esther Shainblum



Nicole D'Aoust



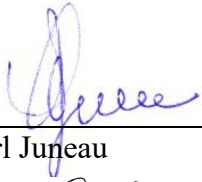
Sarah G. Fitzpatrick



Esther Oh



Elena Hoffstein



Carl Juneau



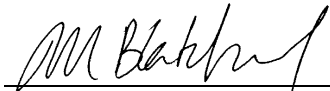
Ryma Nasrallah



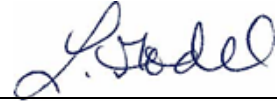
Luke Johnson



Gwenyth S. Stadig



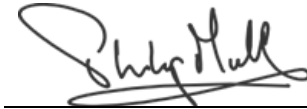
Michael Blatchford



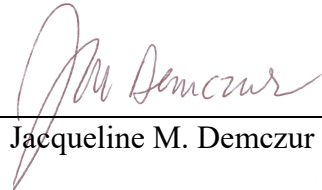
Linda J. Godel



C. Yvonne Chenier



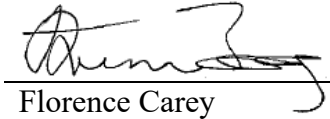
Philip Milley



Jacqueline M. Demczur




Heather Keachie



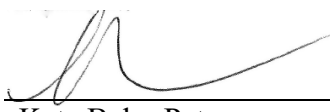
Florence Carey



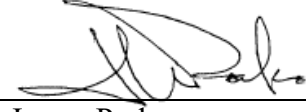
Natasha Smith



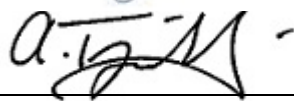
Clifford Goldfarb



Kate Bake-Paterson



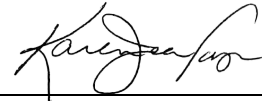
James Parks



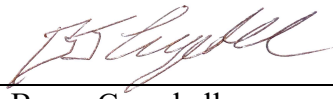
Alexandra Tzannidakis



Deina Warren

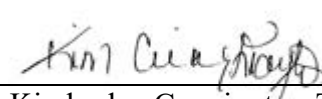


Karen Cooper



Bryan Campbell

Peter Glowacki



Kimberley Cunnington-Taylor


Ryan Prendergast



Brayden Volkenant



Rhys Volkenant



Ashley Celenza

Ken Volkenant

T. Charles De Jager

Barry Bussey

Anna Naud

David Stevens

W. Laird Hunter