

CBA CHARITY LAW SYMPOSIUM

Presented by the [CBA Charities and Not-for-Profit Law Section](https://www.cba.org/Sections/Charities-and-Not-for-Profit-Law)  
**May 12, 2023 | Toronto, ON**  
Toronto Region Board of Trade

Subject to change

| FRIDAY, MAY 12 | |
| --- | --- |
| **TIME** | **EVENT** |
| 8:00 am – 8:30 am | **Registration and Breakfast**  Meeting Rooms 1-4 |
| 8:30 am – 8:35 am | **Opening Remarks**  Meeting Rooms 1-4  **Co-Chairs:** **Nicole D’Aoust**, Miller Thomson LLP (Toronto, ON) **Karen Cooper**, KPMG Law LLP (Ottawa, ON) |
| 8:30 am – 9:10 am | **Case Law Update: An Update on Noteworthy Cases from 2022-2023**  Sponsor [Gardiner Roberts LLP](https://www.grllp.com/)  Meeting Rooms 1-4  **Speakers:** **Kristina Roberts**, Miller Thomson LLP (Calgary, AB) **Heather Keachie**, Gardiner Roberts LLP (Toronto, ON) **Brian Milne**, Norton Rose Fullbright (Calgary, AB) |
| 9:10 am – 9:30 am | **Donation of Private Corporation Shares**  Meeting Rooms 1-4  The $500 million gift of private company shares to The Winnipeg Foundation has highlighted the potential for transformative gifts to be made by way of private company shares. This presentation will discuss the rules and issues to consider when contemplating these gifts.  **Speaker:** **Florence Carey**, F I Carey Law Corporation (Winnipeg, MB) |
| 9:30 am – 10:00 am | **Examining the Fairness of the CRA's Audit Process for Charities**  Meeting Rooms 1-4  **Introduction:  Terry Carter**, Carters LLP (Orangeville, ON)  On March 27, 2023, the Taxpayers' Ombudsperson released his report, Charity Begins with Fairness: More to Explore, detailing his Office's investigation into issues raised by certain Muslim-led charities about the fairness of the CRA's audit process. He will present the legal obstacles encountered during the examination as well as the report's findings and recommendations .  **Speaker:** **François Boileau**, Taxpayers' Ombudsperson (Ottawa, ON) |
| 10:00 am – 10:30 am | **Legal Approaches to Remedying Bias (Part I)**  Meeting Rooms 1-4  The Muslim Association of Canada (“MAC”) has launched a court application that alleges bias, islamophobia, and infringement of MAC’s *Charter* rights by CRA during an audit. Geoff Hall, counsel for MAC, will present the *Charter* arguments being advanced in this case.  **Speaker:** **Geoff Hall**, McCarthy Tétrault LLP (Toronto, ON) |
| 10:30 am – 11:00 am | **Refreshment Break**  Sponsor [Carters Professional Corporation](https://www.carters.ca/) Meeting Foyer |
| 11:00 am – 12:00 pm | **Legal Approaches to Remedying Bias (Part II)**  Sponsor [Miller Thomson LLP](https://www.millerthomson.com/)  Meeting Rooms 1-4  This presentation will address the following topics: (1) the limits of the common law related to charity and bias, specifically advancement of religion and the principle of public benefit; and (2) administrative law remedies that are available to deal with bias. The presentation will conclude with a panel discussion moderated by Terry Carter.  **Speakers:** **Anver Emon**, University of Toronto Faculty of Law (Toronto, ON) **Molly Luu**, Miller Thomson LLP (Toronto, ON) |
| 12:00 pm – 12:30 pm | **Panel Discussion - Legal Approaches to Remedying Bias**  Meeting Rooms 1-4  **Moderator:** **Terry Carter**, Carters LLP (Orangeville, ON) |
| 12:30 pm – 1:00 pm | **Luncheon**  Meeting Rooms 1-4 |
| 1:00 pm – 1:30 pm | **CRA Comes to Lunch**  Meeting Rooms 1-4  An update on the work of the Charities Directorate and its ongoing initiatives.  **Speaker:** **Sharmila Khare**, Director General, Canada Revenue Agency (Ottawa, ON) |
| 1:30 pm – 1:45 pm | **CBA Jane Burke-Robertson Award of Excellence in Charity and Not-For-Profit Law Presentation**  Meeting Rooms 1-4 |
| 1:45 pm – 1:50 pm | **CBA Charities and Not-for-Profit Law Student Essay Contest Presentation**  Meeting Rooms 1-4 |
| 1:50 pm – 2:20 pm | **Primer on Donor Advised Funds and Current Issues: Revisited**  Meeting Rooms 1-4  This presentation will feature an update on donor advised funds, the new disbursement quota rules in the *Income Tax Act* (Canada), and proposed changes to T3010 reporting.  **Speaker:** **Jacqueline Demczur**, Carters Professional Corporation (Orangeville, ON) |
| 2:20 pm – 2:40 pm | **Refreshment Break**  Sponsor [Norton Rose Fullbright Canada LLP / S.E.N.C.R.L., s.r.l.](https://www.nortonrosefulbright.com/en-ca)  Meeting Foyer |
| 2:40 pm – 3:10 pm | **New Qualifying Disbursement Rules**  Meeting Rooms 1-4  This presentation will discuss the new qualifying disbursement rules in the *Income Tax Act* (Canada), as well as CRA’s draft guidance on the new rules and public consultation process  **Speaker:** **Adam Aptowitzer**, KPMG Law LLP (Ottawa, ON) |
| 3:10 pm – 3:55 pm | **Policy and Legislative Updates**  Meeting Rooms 1-4  This presentation will feature updates on a variety of topics including the Federal budget 2023, the new trust reporting rules, and provincial corporate updates.  **Speakers:** **C. Yvonne Chenier, K.C.**, IntegralOrg (Calgary, AB) **Erin Bokshowan**, MLT Aikins (Saskatoon, SK) **Adam Greco**, BLG (Toronto, ON) **Reea Galeano**, Gowlings LLP (Toronto, ON) |
| 3:55 pm – 4:00 pm | **Closing Remarks**  Meeting Rooms 1-4 |
| 4:00 pm – 6:00 pm | **Closing Reception**  Trade Café |