

Charity & Not-for-Profit Law

Donation Tax Shelters and Flow-Through Shares

Section Program Notice

Both the Department of Finance and Canada Revenue Agency have been attempting to shut down tax shelter donation arrangements, including buy-low donate-high arrangements, leveraged cash donations, and gifting trust arrangements with various amendments to the Income Tax Act (Canada) since 2003, and reassessing taxpayers involved with such donation tax shelters. These draft legislative changes are now contained in Bill C-10. This presentation will review the status of draft legislative amendments made to curtail these tax shelter arrangements, the various steps taken by Canada Revenue Agency to shut down abusive donation tax shelters schemes, the consequences of non-compliance with the proposed changes, and their impact on those involved in donation tax shelters, including taxpayers, promoters, advisors, appraisers, and charities. This presentation will also provide an overview of flow-through share donation tax shelters, and some of the key issues that donors and charities would need to be aware of concerning this type of tax shelter.

Speakers:

Terrance S. Carter, *Managing Partner, Carters Professional Corporation*

Theresa L. M. Man, *Partner, Carters Professional Corporation*

Program Chair

Barbro Stalbecker-Pountney, *Barrister & Solicitor*

Date: Tuesday, January 29, 2008

Location: OBA Conference Centre, 200-20 Toronto Street, Toronto

Time: 12:00 p.m. Registration & Buffet Lunch
12:30 p.m. Program

In Person Registration:

\$40.00 + \$2.00 GST = \$42.00 (CBA Member)

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Charity & Not-for-Profit – Donation Tax Shelters

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