

[Download This Paper \(Delivery.cfm/SSRN_ID2030988_code1401511.pdf?abstractid=2030988&mirid=1\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID2030988_code1401511.pdf?abstractid=2030988&mirid=1)[Open PDF in Browser \(Delivery.cfm/SSRN_ID2030988_code1401511.pdf?abstractid=2030988&mirid=1&type=2\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID2030988_code1401511.pdf?abstractid=2030988&mirid=1&type=2)[Add Paper to My Library](#)Share: [!\[\]\(56549452e01ca28bdf2500ced9653143_img.jpg\)](#) [!\[\]\(235f8f87c36d896db1ddff2848125c86_img.jpg\)](#) [!\[\]\(4c4afa2dcab95991c60f31fce713d641_img.jpg\)](#) [!\[\]\(1205f6f8a2eee5164f325ab7908828d5_img.jpg\)](#)

At the Crossroads: New Ideas for Charity Finance in Canada

16 Pages

Posted: 1 Apr 2012

Adam Aptowitz (https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=1819273)

Drache Aptowitz, LLP

Benjamin Dachis (https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=962600)

C.D. Howe Institute

Date Written: March 8, 2012

Abstract

Canada's charities are increasingly looking at ways to finance their non-profit activities through business income – in areas directly related to their charitable missions, and in areas that are not. Current legislation limits public foundations and charitable organizations to operating businesses directly related to the charity's purpose. Private foundations may not operate businesses of any type. The Canada Revenue Agency's policy on related business provides effective guidance for organizations that run ancillary businesses – such as hospitals that run parking lots. However, the Canada Revenue Agency's regulations are of little help for organizations that aim to achieve charitable ends by raising revenue through businesses unrelated to their charitable purpose. In the face of changes in giving patterns and financing sources for the sector, charities need such flexibility to carry out their important missions.

Keywords: Governance and Public Institutions, Canada, Canadian charities, Canada Revenue Agency (CRA)**JEL Classification:** L31, L38[Suggested Citation](#) >[Show Contact Information](#) >[Download This Paper \(Delivery.cfm/SSRN_ID2030988_code1401511.pdf?abstractid=2030988&mirid=1\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID2030988_code1401511.pdf?abstractid=2030988&mirid=1)[Open PDF in Browser \(Delivery.cfm/SSRN_ID2030988_code1401511.pdf?abstractid=2030988&mirid=1&type=2\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID2030988_code1401511.pdf?abstractid=2030988&mirid=1&type=2)

0 References

[Fetch References](#)

0 Citations

[Fetch Citations](#)

Do you have a job opening that you would like to promote on SSRN?

[Place Job Opening \(https://www.ssrn.com/index.cfm/en/Announcements-Jobs/\)](https://www.ssrn.com/index.cfm/en/Announcements-Jobs/)

We use cookies that are necessary to make our site work. We may also use additional cookies to analyze, improve, and personalize our content and your digital experience. For more information, see our [Cookie Policy](#)

<https://www.elsevier.com/legal/cookiepolicy>

[Cookie Settings](#)[Accept all cookies](#)

1 Citations

28 References

PlumX Metrics



(https://plu.mx/ssrn/a/?ssrn_id=2030988)
Related eJournals

Corporate Social Responsibility (CSR) eJournal (https://papers.ssrn.com/sol3/JELJOUR_Results.cfm?form_name=journalBrowse&journal_id=1959334)

Follow



Organizations & Markets: Formal & Informal Structures eJournal (https://papers.ssrn.com/sol3/JELJOUR_Results.cfm?form_name=journalBrowse&journal_id=2543967)

Follow



Feedback

Submit a Paper > (<https://hq.ssrn.com/submission.cfm>)

SSRN Quick Links



SSRN Rankings



About SSRN



(<https://www.facebook.com/SSRNcommunity/>)

([https://www.linkedin.com/company/493409?](https://www.linkedin.com/company/493409?trk=tyah&trkInfo=clickedVertical%3Acompany%2CentityType%3AentityHistoryName%2CclickedEntityId%3Acompany_493409%2Cidx%3A0%2Cstart%3A0%2Cend%3A10%2Curl%3Ahttps%3A%2F%2Fwww.linkedin.com%2Fcompany%2F493409%2F)

[trk=tyah&trkInfo=clickedVertical%3Acompany%2CentityType%3AentityHistoryName%2CclickedEntityId%3Acompany_493409%2Cidx%3A0%2Cstart%3A0%2Cend%3A10%2Curl%3Ahttps%3A%2F%2Fwww.linkedin.com%2Fcompany%2F493409%2F](https://www.linkedin.com/company/493409?trk=tyah&trkInfo=clickedVertical%3Acompany%2CentityType%3AentityHistoryName%2CclickedEntityId%3Acompany_493409%2Cidx%3A0%2Cstart%3A0%2Cend%3A10%2Curl%3Ahttps%3A%2F%2Fwww.linkedin.com%2Fcompany%2F493409%2F)

(<https://twitter.com/SSRN>)

(<http://www.elsevier.com/>)

Copyright (<https://www.ssrn.com/index.cfm/en/dmca-notice-policy/>)

Terms and Conditions (<https://www.ssrn.com/index.cfm/en/terms-of-use/>)

Privacy Policy (<https://www.elsevier.com/legal/privacy-policy>)

All content on this site: Copyright © 2023 Elsevier Inc., its licensors, and contributors. All rights are reserved, including those for text and data mining, AI training, and similar technologies. For all open access content, the Creative Commons licensing terms apply.

We use cookies to help provide and enhance our service and tailor content.

To learn more, visit [Cookie Settings](#).



(<http://www.relx.com/>)

(<https://papers.ssrn.com/sol3/updateInformationLog.cfm?process=true>)