



Revenue Canada
Taxation

Revenu Canada
Impôt

Deputy Minister

Sous-ministre

Ottawa
K1A 0L8

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November 20, 1991

Dr. Ismail Zayid
531 Young Avenue
Halifax, Nova Scotia
B3H 2V4

Dear Dr. Zayid:

The Honourable Otto Jelinek, Minister of National Revenue, has asked me to respond to your letter of July 27, 1991, concerning the Jewish National Fund of Canada, a registered charity under the Income Tax Act. I apologize for the delay in replying.

You have expressed serious concerns in your letters, a number of which relate to actions that are beyond the direct activity or responsibility of the charity. I am unable to discuss particular aspects of the situation you outline as the confidentiality provisions of the Income Tax Act prevent me from discussing the taxation affairs of taxpayers, including those of a registered charity. With respect to the requirements of the Income Tax Act for registered charities, I can confirm that gifts by Canadian taxpayers to foreign governments are not eligible for a tax credit or deduction. I can also confirm, however, that the law does recognize as charitable, land conservation activities in general including such activities as developing parks and planting trees.

I am aware of the concerns that you have raised both in the past and more recently, and I can assure you that the Department gives serious consideration to complaints that are received. Where a registered charity is found in contravention of the requirements of the Act, its registration may be revoked. For the time being, the results of investigations cannot be communicated to the public because of the confidentiality provisions of the Act. We are looking at the possibility of amending the Act in the near future to be able to disclose the outcome of our investigation of charities.

Thank you for your continued interest in this matter.

Yours sincerely,

Pierre Gravelle, Q.C.

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