



The Pemsel Case

FOUNDATION

**Supplementary submission on Regulation of Political Activities to
the Senate Special Committee on the Charitable Sector**

Provided On

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Introduction

The Special Senate Committee on the Charitable Sector asked the Pemsel Case Foundation to comment on regulating political activities of registered charities under the *Income Tax Act (ITA)*. This material supplements and expands upon our previous submissions.

Regulating political expression of charities is a longstanding concern. Since 1917¹ the English Courts have held that a charity cannot be established where its primary purpose is political. In Canada, this restriction remains in place – though its scope is uncertain, making it difficult for the sector and the regulator to gauge when it applies.

And in the Canadian context, the prohibition on a primarily political purpose must be reconciled with the *ITA* regime which focuses on activities rather than purposes. The *ITA* prohibits partisan activities. Non-partisan activities are restricted. Activities not involving support for or opposition to a political party or candidate for public office are non-partisan. There can be tension harmonizing limits on purposes and limits on non-partisan activities.²

Summary

The Pemsel Case Foundation supports an updating of the legislation and guidance dealing with the political expression of charities. The new measures should endorse the valuable role of charities in contributing to public policy dialogue and development. The current prohibition on partisan political conduct by charities should be retained. Clarity in definitions is essential.

We have six comments on the updated framework:

- *ITA* provisions about political conduct need to be precise and provide definitions;

¹ See *Bowman v. Secular Society*, [1917] A.C. 406.

² For the history of this problem and of the difficulties raised by the *Income Tax Act* adopting the separate need to consider “political activities” see: Adam Parachin, “Charity versus Politics: Reforming the Judicial, Legislative and Administrative Treatment of the Charity-Politics Distinction”, 2018 The Pemsel Case Foundation available at: <http://www.pemselfoundation.org/wp-content/uploads/2018/06/Parachin-Charity-Politics-OP-June-20-2018.pdf>.

- The revised rules should be governed by recommendations of the Report of the Consultation Panel on the Political Activities of Charities;
- New legislation needs to be supported with guidance from the Canada Revenue Agency on the nature and types of impermissible or restricted conduct;
- Concerns that many groups whose exclusive focus is lobbying for legislative or policy change will get registered charity status are not valid;
- The current process for developing the common law needs to be revamped; and
- Regulation of political conduct of *ITA* s. 149(1)(l) non-profit organizations should be dealt with under election and lobbying legislation.

Background

In 1985 the Federal Court of Appeal in *Scarborough Community Legal Services v Minister of National Revenue*³ reasoned that the *ITA*'s reference to charitable activities precluded any amount of political activities by registered charities. Effective 1986, an attempt was made to legislate a solution. Sections were added to the *ITA* to allow limited, non-partisan political activities. But the amendments were ambiguous and poorly defined. And as a result of court decisions since, the measures' original benefit of providing a safe harbour has been transformed into a restriction on what charities could do.

There was, and is, no definition of "political" in the *ITA*. Nor do court decisions set out clear and compelling tests for what is "political." Consequently, a range of conduct by charities has been scrutinized and called into question:

- interactions with government and legislatures;
- criticism of legislation or policy or efforts to reform them;

³ (1985), 17 DLR (4th) 308.

- calling for individual or collective action by the public on legal and policy issues; and
- attempts to foster change in individual behaviour involving controversial social issues.

The resulting uncertainty stymies the ability of registered charities to engage with governments and to contribute to public policy dialogue. Absent clear judicial statements and adequate legislative guidance, the Canada Revenue Agency Charities Directorate (CRA) constantly is asked to perform a regulatory function without clear direction or authority.

No consensus exists in government or the sector on defining or describing the full range of acceptable conduct for political expression. For certainty, legislation on what is prohibited is an easier task and better option.

It was in this context the Ontario Superior Court in July 2018 found in *Canada Without Poverty v. AG Canada*⁴ that some of the current *ITA* provisions are unconstitutional, being contrary to the *Canadian Charter of Rights and Freedoms*.⁵ The decision is under appeal. But the government has moved to amend the legislation.⁶

The Pemsel Case Foundation thinks reform is timely. We advance these suggestions:

- *ITA* provisions about political conduct need to be precise and provide definitions;
- Charities' ability to participate in public policy dialogue and development should be governed by recommendations of the Report of the Consultation Panel on the Political Activities of Charities;
- Any new legislative provisions must be supported with guidance from the Canada Revenue Agency elaborating on the nature and types of impermissible or restricted conduct, again in keeping with the

⁴ 2018 ONSC 4147.

⁵ *Canadian Charter of Rights and Freedoms*, Part 1 of the *Constitution Act, 1982*, being Schedule B to the *Canada Act 1982 (U.K.)*, 1982, c.11.

⁶ Attached, as Appendix A, is the relevant section of the amending legislation: Budget Implementation Act, 2018, No. 2, Part 1 Amendments to the *Income Tax Act* and to Other Legislation, *Income Tax Act*, Section 17.

recommendations of the Report of the Consultation Panel on the Political Activities of Charities;

- Concerns that many groups whose exclusive focus is lobbying for legislative or policy change will get registered charity status and devote all their resources to political efforts are not valid;
- The Tax Court should be given jurisdiction over appeals of registration and revocation decisions along with related procedural changes. Relying on an improved common law process is the preferred way to manage the risk of single-issue groups gaining status; and
- Regulation of political conduct of *ITA* s. 149(1)(l) non-profit organizations should be dealt with under election and lobbying legislation.

Details on each observation follows:

***ITA* provisions about political conduct need to be precise and provide definitions**

Eligibility for registration as a charity under the *ITA* is assessed using the common law method. The Courts use a framework based on reasoning by analogy, rather than a fixed definition, to decide what purposes are charitable. Based on the 1891 case, referred to as *Pemsel*,⁷ those purposes are grouped in four broad categories: advancing religion, advancing education, relieving poverty and otherwise benefiting the community in ways found by the Courts to be charitable.

The last category is intended as a catchall, but it grows only incrementally, where there is a close similarity to an existing charitable purpose. The 1917 English case noted above sought to be recognized in that catchall category. Adopted in Canadian law, it holds that having a primarily political purpose is prohibited.

But the *ITA* is also concerned with activities. Under the common law, the nature of an activity is determined by the purpose that the activity furthers.

⁷ *Commissioners for Special Purposes of the Income Tax v. Pemsel*, [1891] A.C. 531.

This approach was endorsed by the Supreme Court of Canada in the *Vancouver Society of Immigrant and Visible Minority Women*⁸ case. ITA provisions that regulate activities without reference to what purpose the activities further are prone to be at odds with the common law.

Because of this tension, where conduct is to be restricted or prohibited, language needs to be precise and terms well-defined. Experience suggests that both the sector and the regulator often confuse different types of political or policy engagement where provisions are open-ended.

Terms with common law meanings – such as “incidental” – ought to be used sparingly and carefully in legislation and guidance as confusion is apt to arise as to whether a common law or statutory meaning applies.

Charities’ ability to participate in public policy dialogue and development should be governed by recommendations of the Report of the Consultation Panel on the Political Activities of Charities

Recommendation 1 reads:

The Panel recommends that the CRA proceed immediately to amend its administrative guidance to expressly permit a charity to engage in public policy dialogue and development, if it furthers a charity’s charitable purposes, is subordinate to those purposes and is non-partisan in nature, and that charities should not have to quantify and report about the quantification of these activities.

The CRA should revise its policy guidance to:

a) explicitly allow the engagement of charities in public policy dialogue and development to further charitable purposes, to include:

- *Information – charities may inform others related to their charitable objects (including the conduct of public awareness campaigns) to inform and sway public opinion. Such information must be truthful, accurate and not misleading.*

⁸ *Vancouver Society of Immigrant and Visible Minority Women v. M.N.R.* [1999] 1 SCR 10.

- *Research – charities may conduct research, distribute the research to others and discuss the research and findings with the media and with others as they see fit.*
- *Opinions - charities may express opinions on matters relating to their charitable objects, as long as they draw on research and evidence and do not impinge on hate laws or other legitimate restrictions on freedom of speech.*
- *Advocacy – charities may advocate to keep or change law or policy, either in Canada (any level of government) or outside of Canada.*
- *Mobilizing others – charities may call on supporters or the general public to contact politicians of all parties to express their support for, or opposition to, a particular law or policy.*
- *Representations – charities may make representations in writing or verbally to elected officials, parties and candidates, and may release such materials publicly. The adoption of a charity’s policy by a political party does not constitute partisan political activity.*
- *Providing forums and convening discussions – charities may invite competing candidates and political representatives to speak at the same event, or may request written submissions for publication, provided that candidates and parties are given an equal opportunity to speak and/or have views published.*
- *Social media – charities may express their views, and offer others opportunities to express their views, on social media or elsewhere, however, such platforms must be monitored and partisan political messages must be removed.*

b) remove the policy requirement that a charity’s materials must reflect all sides of the argument, and add that they must be fact-based;

c) retain the prohibition on "partisan political activities" while removing the "direct or indirect" qualification; and

d) amend CRA Form T3010, Registered Charity Information Return (annual report) to remove the requirement to quantify resources used for political

activities, and replace it with a requirement to describe, in narrative form, the nature of the public policy dialogue and development work undertaken.

The Pemsel Case Foundation endorses this approach, and as discussed below suggests careful consideration be given to treatment of indirect partisan conduct.

Any new legislative provisions must be supported with guidance from the Canada Revenue Agency elaborating on the nature and types of impermissible or restricted conduct, again in keeping with the recommendations of the Report of the Consultation Panel on the Political Activities of Charities

The draft legislation is clear in its endorsement of the value of registered charities in developing public policy. It includes these provisions:

In the definition of charitable activities,

***charitable activities** includes public policy dialogue and development activities carried on to further a charitable purpose;*

and, in a new Section 149.1 (10.1),

Public policy activities

(10.1) Subject to subsection (6.1) and (6.2) [which preclude a registered charity from using any part of its resources for direct or indirect partisan ends], public policy dialogue and development activities carried on by an organization, corporation or trust in support of its stated purposes shall be considered to be carried on in furtherance of those purposes and not for any other purpose.

These provisions indicate no limit on what registered charities contribute to public policy to further their charitable purposes.

The public policy provisions cited above are very broad. It should be made clearer through any future CRA guidance that the provisions apply both to dealings with governments and to non-partisan dealings with candidates or political parties even during campaign periods.

For example, it is well-established that charities may convene all-candidates meetings at which a policy of concern to the charity will be discussed. Similarly, canvassing policy, candidate or party positions on issues of concern to a charity has long been acceptable, provided it is done in a non-partisan way.

As there may be greater risk of breach of the prohibition on partisan activity during voting periods, the CRA guidance should clearly set out compliance requirements during election campaigns. The open-ended category of "indirect" partisan political activity needs to be better explained in the legislation. If it is not, it should at a minimum be carefully amplified in the guidance. Anything that is not direct is indirect, leaving what is meant by the provision too vague. This is decidedly unhelpful. Principles should be provided to be considered when new situations are met. The common law currently requires the means proposed to achieve a charitable purpose be reasonably connected to the purpose and that there is a reasonable chance the means will further that purpose.

CRA guidance and the administration of its rules need to reflect these considerations.

This too is in keeping with the Panel's Recommendation 3.

Amend the ITA by deleting any reference to non-partisan political activities to explicitly allow charities to fully engage without limitation in non-partisan public policy dialogue and development, if it is subordinate to and furthers their charitable purposes.

The Panel recommends that amendments:

- *retain the current legal requirement that charities must be constituted and operated exclusively for charitable purposes, and that political purposes are not charitable purposes;*
- *fully support the engagement of charities in non-partisan public policy dialogue and development in furtherance of charitable purposes, retiring the term "political activities" which tends to be understood in common parlance as partisan and is therefore confusing, and clearly articulating the meaning of "public policy dialogue and development" to*

include: providing information, research, opinions, advocacy, mobilizing others, representation, providing forums and convening discussions; and

- *retain the prohibition on charities' engaging in "partisan political activities", with the inclusion of "elected officials" (i.e. charities may not directly support "a political party, elected official or candidate for public office"), and the removal of the prohibition on "indirect" support, given its subjectivity.*

During voting periods, Elections Canada legislation, policy and guidance will also govern registered charities' conduct.

Concerns that many groups whose exclusive focus is lobbying for legislative or policy change will get registered charity status and devote all their resources to political efforts are not valid.

One argument against the proposed new measures is that they might allow for the registration of numerous single-issue groups that would devote all their resources to political efforts. Some perceive this risk particularly with regard to organizations focused on controversial social issues. In fact, this kind of organization typically has difficulty gaining status as a registered charity, given the common law requirements against primary political purposes.

Some of the fears around this issue stem from the ruling in U.S. Supreme Court case *Citizens United v. Federal Election Commission*.⁹ Given its significant consequences, one can understand worry about *Citizen United* arising in Canada. But this badly misunderstands the case.¹⁰

The decision did not deal with political activity of charities. Instead, it dealt with the election law that applies to all entities formed as corporations, regardless of whether they are taxable or tax-exempt. In the Foundation's view the case isn't relevant to Canadian charity law or regulation.

In places like Australia and New Zealand there has been liberalization of the constraints of political engagement by charities. In those jurisdictions,

⁹ 558 U.S. 310 (2010).

¹⁰ See B. Miller, "Money's back door into politics: Will charitable political activities open the floodgates?" *Canadian Lawyer Magazine*, September 10, 2018, available at: <https://www.canadianlawyermag.com/author/benjamin-miller/moneys-back-door-into-politics-will-charitable-political-activities-open-the-floodgates-16176/> .

anxiety over a flood of single-issue groups did not stand in the way of reform, and growth in these types of organizations has been marginal.

The Tax Court should be given jurisdiction over appeals of registration and revocation decisions along with related procedural changes. Relying on an improved common law process is the preferred way to manage the risk of single-issue groups gaining status

As stated in its previous submissions, the Pemsel Case Foundation thinks the current common law process for determining what is a charity needs to be improved.

The common law can assess whether a group seeking charitable status has a primarily political purpose. And, as well as being able to demonstrate that it did not have a political purpose, an applicant still needs to show that its purpose is within one of the four traditional heads of charity.

Existing charitable purposes, as historically interpreted by the Courts, do not lend themselves to analogy with single-issue organizations that are not otherwise charitable. Moreover, it is open to the Courts to further develop criteria barring that kind of group from qualifying as a charity.

Using the common law is well-established. In Canada, however, the existing process for getting Courts to rule on registration and revocation decisions is badly flawed. It has not led to adequate updating of what qualifies as charity in this country. The process essentially requires going to the Federal Court of Appeal and having it decide whether, based on the documentary record, CRA's decision is reasonable.

This approach is expensive, lengthy and cumbersome. A fairer process would see moving these matters to a different court and changing some rules including what evidence can be considered.

The Tax Court should be given jurisdiction over appeals of registration and revocation decisions along with related procedural changes. If this were done, the Pemsel Case Foundation is confident that the problem of single-issue charities would be well dealt with, but also there would be more appropriate modernization of what is considered charitable in Canada.

Regulation of political conduct of *ITA* s. 149(1)(l) non-profit organizations should be dealt with under election and lobbying legislation

Amid interest in regulation of the political conduct of registered charities, there has been discussion recently of how similar activity in non-profit organizations ought to be addressed.

Historically, organizations that enjoy non-profit tax status (as distinct from status as a registered charity) have not been subject to *ITA* provisions governing their political conduct. The Pemsel Case Foundation thinks this should continue to be the case.

The Pemsel Case Foundation submits that rather than adapt or extend the registered charity rules for *ITA* non-profit organizations, the better approach is to deal with non-profit political conduct through election and lobbying legislation. Some of that legislation may need to be revised.

The Foundation notes that, while transparency measures might be implemented relatively cheaply, policing of non-profit organizations' political activities (however defined) would require major expansion of current regulatory resources. The Foundation does not take a position on whether this would be a worthwhile expenditure.

Appendix A

First Session, Forty-second Parliament,
64-65-66-67 Elizabeth II, 2015-2016-2017-2018

Première session, quarante-deuxième législature,
64-65-66-67 Elizabeth II, 2015-2016-2017-2018

HOUSE OF COMMONS OF CANADA

CHAMBRE DES COMMUNES DU CANADA

BILL C-86

PROJET DE LOI C-86

A second Act to implement certain
provisions of the budget tabled in Parliament
on February 27, 2018 and other measures

Loi n° 2 portant execution de certaines
dispositions du budget déposée au Parlement
le 27 février 2018 et mettant en œuvre
d'autres mesures

REPRINTED AS AMENDED BY THE STANDING COMMITTEE ON FINANCE AS A WORKING COPY FOR THE USE OF THE HOUSE OF COMMONS AT REPORT STAGE AND AS REPORTED TO THE HOUSE ON NOVEMBER 22, 2018

REIMPRIME TEL QUE MODIFIÉ PAR LE COMITÉ PERMANENT DES FINANCES COMME DOCUMENT DE TRAVAIL À L'USAGE DE LA CHAMBRE DES COMMUNES À L'ÉTAPE DU RAPPORT ET PRÉSENTÉ À LA CHAMBRE LE 22 NOVEMBRE 2018

MINISTER OF FINANCE

MINISTRE DES FINANCES

17 (1) The definition *political activity* in subsection 149.1(1) of the Act is repealed.

(2) The definition *charitable purposes* in subsection 149.1(1) of the Act is replaced by the following:

charitable purposes includes the disbursement of funds to a qualified donee; (*fins de bienfaisance*)

(3) Paragraph (a) of the definition *charitable organization* in subsection 149.1(1) of the Act is replaced by the following:

(a) constituted and operated exclusively for charitable purposes,

(a.1) all the resources of which are devoted to charitable activities carried on by the organization itself,

(4) Subsection 149.1(1) of the Act is amended by adding the following in alphabetical order:

17 (1) La définition de *activité politique*, au paragraphe 149.1(1) de la même loi, est abrogée.

(2) La définition de *fins de bienfaisance*, au paragraphe 149.1(1) de la même loi, est remplacée par ce qui suit :

fins de bienfaisance Comprend le versement de fonds à un donataire reconnu. (*charitable purposes*)

(3) L'alinéa a) de la définition de *œuvre de bienfaisance*, au paragraphe 149.1(1) de la même loi, est remplacé par ce qui suit :

a) qui est constituée et administrée exclusivement à des fins de bienfaisance;

a.1) dont la totalité des ressources est consacrée à des activités de bienfaisance qu'elle mène elle-même;

(4) Le paragraphe 149.1(1) de la même loi est modifié par adjonction, selon l'ordre alphabétique,

de ce qui suit :

charitable activities includes public policy dialogue and development activities carried on in furtherance of a charitable purpose; (*activités de bienfaisance*)

activités de bienfaisance Y sont assimilées les activités qui sont relatives au dialogue sur les politiques publiques ou à leur élaboration et qui sont exercées en vue de la réalisation de fins de bienfaisance. (*charitable activities*)

(5) The portion of subsection 149.1(1.1) of the Act before paragraph (a) is replaced by the following:

(5) Le passage du paragraphe 149.1(1.1) de la même loi précédant l'alinéa a) est remplacé par ce qui suit :

Exclusions

(1.1) For the purposes of paragraphs (2)(b), (3)(b) and (4)(b) and subsection (21), the following shall be deemed to be neither an amount expended in a taxation year on charitable activities nor a gift made to a qualified donee:

Exclusions

(1.1) Pour l'application des alinéas (2)b), (3)b) et (4)b) et du paragraphe (21), sont réputés n'être ni un montant de dépense au cours d'une année d'imposition pour des activités de bienfaisance ni un don d'un donataire reconnu :

(6) Subsection 149.1(1.1) of the Act is amended by adding "and" at the end of paragraph (a) and by repealing paragraph (b).

(6) L'alinéa 149.1(1.1)b) de la même loi est abrogé.

(7) Paragraphs 149.1(6)(b) and (c) of the Act are replaced by the following:

(7) Les alinéas 149.1(6)b) et c) de la même loi sont remplacés par ce qui suit :

(b) in any taxation year, it disburses not more than 50% of its income for that year to qualified donees; or

b) soit elle verse de son revenu à des donataires reconnus, au cours d'une année d'imposition, et ce montant n'excède pas 50 % de son revenu pour l'année;

(c) it disburses income to a registered charity that the Minister has designated in writing as a charity associated with it.

c) soit elle verse de son revenu à un organisme de bienfaisance enregistré que le ministre a désigné par écrit comme étant un organisme de bienfaisance qui lui est associé.

(8) Subsections 149.1(6.1) and (6.2) of the Act are replaced by the following:

(8) Les paragraphes 149.1(6.1) et (6.2) de la même loi sont remplacés par ce qui suit :

Charitable purposes

(6.1) For the purposes of the definition *charitable foundation* in subsection (I), a corporation or trust that devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office shall not be considered to be constituted and operated exclusively for charitable purposes.

Fins de bienfaisance

(6.1) Pour l'application de la définition de *fondation de bienfaisance* au paragraphe (I), la société ou fiducie qui consacre une partie de ses ressources à des activités directes ou indirectes de soutien d'un parti politique ou d'un candidat à une charge publique ou d'opposition à l'un ou à l'autre n'est pas considérée comme constituée et administrée exclusivement à des fins de bienfaisance.

Charitable purposes

(6.2) For the purposes of the definition *charitable organization* in subsection (I), an organization that devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office shall not be considered to be constituted and operated exclusively for charitable purposes.

Fins de bienfaisance

(6.2) Pour l'application de la définition de *œuvre de bienfaisance* au paragraphe (I), l'œuvre qui consacre une partie de ses ressources à des activités directes ou indirectes de soutien d'un parti politique ou d'un candidat à une charge publique ou d'opposition à l'un ou à l'autre n'est pas considérée comme constituée et administrée exclusivement à des fins de bienfaisance.

(9) Subsection 149.1(6.201) of the Act is replaced 35 (9) Le paragraphe 149.1(6.201) de la meme loi est
by the following: remplace par ce qui suit :

Activities of Canadian amateur athletic associations

(6.201) For the purposes of the definition *Canadian amateur athletic association* in subsection (1), an association that devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office shall not be considered to devote that part of its resources to its exclusive purpose and exclusive function. 5

(10) Subsection 149.1(10) of the Act is replaced by the following:

Deemed charitable activity

(10) An amount paid by a charitable organization to a qualified donee that is not paid out of the income of the charitable organization is deemed to be a devotion of a resource of the charitable organization to a charitable activity carried on by it. 10

(11) Section 149.1 of the Act is amended by adding the following after subsection (10): 15

Public policy activities

(10.1) Subject to subsections (6.1) and (6.2), public policy dialogue and development activities carried on by an organization, corporation or trust in support of its stated purposes shall be considered to be carried on in furtherance of those purposes and not for any other purpose. 20

(12) Subsections (1), (2), (7) and (10) are deemed to have come into force

(a) on June 29, 2012 in respect of organizations, corporations and trusts that are registered charities on September 14, 2018 and in respect of associations that are registered Canadian amateur athletic associations on that date; and 25

(b) on September 14, 2018 in any other case.

(13) Subsections (3), (4), (6), (8) and (11) are deemed to have come into force 30

(a) on January 1, 2008 in respect of organizations, corporations and trusts that are registered charities on September 14, 2018; and

(b) on September 14, 2018 in any other case. 35

Activites d'une association canadienne de sport amateur

(6.201) Pour l'application de la définition de *association canadienne de sport amateur* au paragraphe (1), l'association qui consacre une partie de ses ressources à des activités directes ou indirectes de soutien d'un parti politique OU d'un candidat à une charge publique OU d'opposition à l'un OU à l'autre n'est pas considérée comme consacrant cette partie à la poursuite de son but exclusif et de sa fonction exclusive. 5

(10) Le paragraphe 149.1(10) de la même loi est remplacé par ce qui suit : 10

Affectation réputée à une activité de bienfaisance

(10) La somme versée par une œuvre de bienfaisance à un donataire reconnu qui ne provient pas du revenu de l'œuvre de bienfaisance est réputée constituer une affectation de ressources de celle-ci à l'une de ses activités de bienfaisance. 15

(11) L'article 149.1 de la même loi est modifié par adjonction, après le paragraphe (10), de ce qui suit :

Activites relatives aux politiques publiques

(10.1) Sous réserve des paragraphes (6.1) et (6.2), les activités relatives au dialogue sur les politiques publiques OU à leur élaboration qu'exerce une organisation, une société ou une fiducie à l'appui de ses buts déclarés sont considérées comme exercées exclusivement en vue de la réalisation de ces buts. 20

(12) Les paragraphes (1), (2), (7) et (10) sont réputés être entrés en vigueur : 25

a) le 29 juin 2012 relativement aux organisations, sociétés et fiducies qui sont des organismes de bienfaisance enregistrés le 14 septembre 2018 et aux associations qui sont des associations canadiennes enregistrées de sport amateur à cette date; 30

b) le 14 septembre 2018 dans les autres cas.

(13) Les paragraphes (3), (4), (6), (8) et (11) sont réputés être entrés en vigueur : 35

a) le 1^{er} janvier 2008 relativement aux organisations, sociétés et fiducies qui sont des organismes de bienfaisance enregistrés le 14 septembre 2018;

b) le 14 septembre 2018 dans les autres cas. 40

(14) Subsection (9) is deemed to have come into force

- (a) on January 1, 2012 in respect of associations that are registered Canadian amateur athletic associations on September 14, 2018; and
- (b) on September 14, 2018 in any other case.

(14) Le paragraphe (9) est réputé être en vigueur :

- a) le 1^{er} janvier 2012 relativement aux associations qui sont des associations canadiennes enregistrées de sport amateur le 14 septembre 2018;
- b) le 14 septembre 2018 dans les autres cas.