

CANADA REVENUE AGENCY (CRA)

**Follow-up to the appearance before the
Senate Standing Committee on the Human Rights**

November 28, 2022

Islamophobia in Canada

What follows is the Canada Revenue Agency's (CRA) follow up response to a question posed by a member of the Senate Standing Committee on the Human Rights during the November 28, 2022 meeting on *Islamophobia in Canada*.

For ease of reference, the relevant excerpts of the Evidence have been included to provide additional context.

Question 1

During the meeting, officials were asked if the CRA could provide the 'charitable categories' of the 14 charities revoked by Review and Analysis Division (RAD), Charities Directorate, Legislative Policy and Regulatory Affairs Branch.

Senator Omidvar:

I have a brief question, still digging for some evidence and proof, because I think it is evidence that helps us along as opposed to anecdotes. I want to, again underline how much I, in particular, appreciate the work of the CRA. I've worked in charities all my life. The charities I've worked with have been audited. I know how disruptive it can be. But it's all for the purpose of compliance and transparency. I get that as well. Fourteen revocations of the 39 audits that were conducted by RAD, that's not a large number. Are you able to tell us that, of these 14 revocations, how many were revoked under the head of religion, education, relief of poverty or other? It is only 14, Ms. Khare.

Sharmila Khare, Director General, Charities Directorate, Legislative Policy and Regulatory Affairs Branch, Canada Revenue Agency:

I don't have that information with me. I'd have to go back to the notices of intention to revoke and have a look. I can say quite comfortably that, within that group, there will be charities that advance religion, that relieve poverty and perhaps advance education. It's not information that I generally track. It would be information we would need to collect.

The Chair: *If that information is available, could you please share it with us?*

Ms. Khare: *Sure.*

CRA response

Please find below, by category code, a breakdown of the 14 charities revoked by the RAD since the inception of its audit program in 2008.

It is important to note that a manual search was required to collect and confirm the information below. This type of charity information is not tracked or reported on by the CRA.

It should also be noted that the determination of an organization's category code is made at the time of its initial registration as a charity. As part of the process, employees of the Charities Directorate analyze, among other information, an applicant organization's stated purposes and activities and assign a category code accordingly. If a charity changes its purposes and/or activities over time, its category code is not automatically updated; rather, the charity must inform the Charities Directorate of any such changes for the category code to be revised.

As such, it is important to note that category codes may not always reflect the full extent of a charity's activities. For example, there are certain cases where a charity may have religious motivations or associations, without being categorized under an "advancement of religion" category code. For instance, a charity with religious motivations that operates a food bank would be categorized under a "relief of poverty" category code. Another example could be a charity whose

directors are members of the clergy, who operate the charity based on religious principles and, therefore, categorized under “advancement of religion”, but who primarily offer humanitarian relief programs through their missionary activities.

Therefore, while category codes are provided on the CRA’s website for the use of donors and other stakeholders, they are not used for any operational purposes by the Charities Directorate. This means that the category codes are never used to inform compliance activities undertaken by the Charities Directorate in its role as the regulator of Canadian registered charities.

Furthermore, all revocations of a charity’s charitable status appear in the [Canada Gazette](#) on the day of revocation. Links below are to information published on the CRA website.

- [Relief of Poverty](#): 2 organizations under the ‘*Organizations relieving poverty*’ category code
 - [Tamil Sri Lanka Refugee Aid Society of Ottawa](#), revocation date July 17, 2010.
 - [Canadian Foundation for Tamil Refugee Rehabilitation](#), revocation date December 10, 2011.

- [Advancement of Religion](#): 7 organizations
 - 4 under the ‘*Islam*’ category code
 - [World Islamic Call Society](#), revocation date March 26, 2011.
 - [World Assembly Muslim Youth](#), revocation date February 11, 2011.
 - [ISNA Development Foundation](#), revocation date September 21, 2013.
 - [The Ottawa Islamic Centre and Assalam Mosque](#), revocation date July 14, 2018.
 - 1 under the ‘*Foundation advancing religions*’ category code
 - [The Canadian Islamic Trust Foundation](#), revocation date May 13, 2017.
 - 1 under the ‘*Support of religion*’ category code
 - [Islamic Shia Assembly of Canada](#), revocation date March 19, 2016
 - 1 under the ‘*Other religions*’ category code
 - [Ahlul-Bayt Centre, Ottawa](#), revocation date April 14, 2018.

- [Advancement of Education](#): 4 organizations
 - 1 under the ‘*Teaching institutions*’ category code
 - [Jaamiah Al Uloom Islamiyyah Ontario](#), revocation date September 8, 2012.
 - 2 under the ‘*Support of schools and education*’ category code
 - [Satnam Trust](#), revoked effective October 27, 2012.
 - [ISNA Islamic Services of Canada](#), revocation date

May 13, 2017.

- 1 under the '*Educations in the arts*' category code
 - [Anatolia Cultural Foundation](#), revocation date February 23, 2019.

- [Other purposes beneficial to the community](#): one organization under the '*Protective Health Care*' category code.
 - [International Relief Fund for the Afflicted and Needy](#), revocation date April 9, 2011.