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**Law Commission of Canada  
Call for Papers  
Charity and Law in Canada  
Part II  
Updated December 2024**

The Law Commission of Canada (LCC) is calling for research-based contributions to a current project focused on charity and law in Canada. [A previous call](#), for Part I of the project, was circulated in July 2024. This call seeks contributions for Part II of the project.

Contributions will take the form of original research papers, written in English or French. Authors will be invited to become Associates of the LCC, and \$10,000 will be provided for each completed paper.

Applications should be submitted by December 18, 2024.

Please find below the general description of the project and the specific parameters of this call for papers.

### **Project Description**

Charity is part of everyday life for people across Canada. Charitable behaviour, charitable giving, charitable interactions: all are understood to reflect human generosity and concern for collective welfare. Charity is central to an extraordinarily wide range of sectors, actions, commitments, and projects.

Charities are the organizations that make this possible. They too are part of everyday life for Canadians. From small to large, local to international, charities exercise significant responsibility in the governance and flourishing of a contemporary and diversified society.

How does law in Canada - in multiple forms and at various levels - facilitate charity as a practice and support the functioning of charities? The Law Commission of Canada proposes to explore a wide range of related questions within a project dedicated to charity in Canadian law and the law of Canadian charities. They reflect preoccupations and priorities shared by individuals, communities, and institutions with whom the Commission has already engaged and to whom the Commission will continue to listen and respond. They illustrate intersecting issues related to



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legal definitions, co-existing sources of authority and governance, and the effective regulation of an extremely complex and multi-faceted set of activities, needs, and functions.

This project is being developed in three Parts. The first, entitled “Looking Back”, traces the history of charity and charities in Canada and in Canadian law. The call for submissions for this phase was disseminated in July.

This call is for papers for Part II, entitled “Looking Around: Current Challenges and Directions for Charitable Organizations in Canada”. This Part will address current issues, questions, and concerns in the regulation and administration of charitable organizations in Canada. The third Part, entitled “Looking Ahead”, will assess and propose effective mechanisms for enabling charities to carry out their purposes. We anticipate that the call for Part III will be circulated in the winter of 2025.

## **Part II - Looking Around: Current Challenges and Directions for Charitable Organizations in Canada**

Papers in Part II will examine issues and offer critical and constructive analysis and direction relating to the regulation and administration of charities in Canada. They will examine law’s roles in facilitating charity as a practice and supporting the functioning of charities. In drawing on intersecting areas of law, and in responding to the experience of and challenges faced by actors in the charitable sector, the papers will offer a broad and deep portrait of current issues related to governance and functioning of charities in contemporary Canadian law and society.

Through an intensive preliminary consultation process, the Law Commission learned about a wide range of questions calling for attention and repair. Those questions reveal the burdens experienced by charities in carrying out their missions, point to contradictions and incongruities that exist within the governing legislative framework, and highlight differential impacts imposed by the legal framework on the sector and purposes it purports to serve.

Together, the papers in Part II should enrich understanding of the governance of charitable organizations in Canada, while addressing the need, and potential pathways for, responsive and effective reform. Collectively, they will incorporate multidisciplinary, empirical, and comparative methods, sources and perspectives, and will reflect the co-existence of intersecting rules, concepts, authorities, and institutions in Canadian law. The significance of charity in our open, democratic society demands careful attention to how charities are regulated, and this Part illustrates and responds to existing governance structures through compelling and constructive analysis.

## Papers

The Law Commission of Canada, supported by a project-specific advisory panel, has identified the following questions for this call for submissions. In response to the questions, the anticipated papers will address definitional and operational challenges, challenges relating to the exercise of decision-making authority with respect to the charitable sector, and challenges arising from existing legislative requirements and mechanisms that regulate the work of charities and charitable works. Papers should include options or pathways to reform.

In addition to proposing to write papers that respond to the questions articulated below, potential authors may submit proposals for papers focused on other related and complementary topics. The LCC will be pleased to provide guidance on suitable topics, and to that end can be contacted at [projects-projets@lcc-cdc.gc.ca](mailto:projects-projets@lcc-cdc.gc.ca).

Applications should be submitted by December 18, 2024.

### **1) Are the *Income Tax Act* Concepts of “Charitable Purpose” and “Charitable Activity” Misaligned?**

The Commission calls for a paper that will assess the value and suitability of the concepts of “charitable purposes” and “charitable activities” when used in conjunction to regulate charities under the *Income Tax Act*.

### **2) How Should Discretionary Powers provided under the *Income Tax Act* be Circumscribed?**

The Commission calls for a paper that will assess the scope for discretionary decision-making under the *Income Tax Act*, as well as the opportunities for abuse and for potential restraint. Authors should consider in particular the scope of discretion provided by the *Income Tax Act* for regulating charities on the basis of national security-related concerns.

### **3) How Suitable for Indigenous Community Groups Is the Existing Regulatory Regime Governing Charities?**

The Commission calls for a paper examining the degree to which Indigenous Communities make use of charitable registration. The paper will address challenges - whether administrative, cultural or practical - associated with the regime’s responsiveness to the needs and interests of Indigenous groups.

#### **4) Is the New Regime of Grants to Non-Qualified Donees Accomplishing its Goals?**

The Commission calls for a paper that will examine the new qualified disbursements regime, undertake or rely on empirical work aimed at determining the frequency of its use, and assess reactions and experiences of charitable organizations taking advantage of the regime.

#### **5) What Hurdles do Canadian Charities Face when Establishing or Conducting Operations Abroad?**

The Commission calls for a paper that will examine challenges in the Canadian regulatory system governing charities and charitable activity through a comparative lens. The paper should incorporate examples or case studies of difficulties encountered by Canadian charities when operating abroad or expanding their operations to other jurisdictions.

#### **6) Is the *Canada Not-for-Profit Corporations Act* Ripe for Reform?**

The Commission calls for a paper focused on the governance of Not-for-Profit corporations. In assessing the relevant Act, the paper should draw on practice-based concrete examples, experiences, and cases, and may include comparison across jurisdictions.

#### **7) What Administrative Challenges do Charities Face in Obtaining Funding?**

The Commission calls for one or more papers examining the administrative burden and reporting requirements imposed on charities by private and semi-private funders, public funders, or both. Papers should draw from empirical data and/or case studies to illustrate both the types of requirements that charities must fulfill, and the implications of any associated burdens for their ability to deliver services.

### **Parameters and Process**

#### Parameters

Papers should be up to 7,000 words in length. \$10,000 will be provided for each paper, to be disbursed in the following increments:

- \$5,000 upon initial submission of the paper
- \$5,000 upon final submission of the completed paper

If you are interested in contributing a paper for Part II of the project, please submit your application, consisting of the following elements, for the LCC's consideration by December 18, 2024:

- An indication of topic and tentative title
- A 200-word summary of your proposed paper

- A detailed outline of 1 to 2 pages
- A preliminary bibliography of up to five sources
- A reference to a previous publication you have written (preferably in a related field)

Papers may be co-authored, in which case references to publications by each proposed author should be included.

Applications should be submitted to [projects-projets@lcc-cdc.gc.ca](mailto:projects-projets@lcc-cdc.gc.ca)

### Process

The LCC will aim to notify applicants of its decision within three weeks of receiving applications. If accepted and invited to contribute, authors should prepare their papers for an initial submission deadline of June 6, 2025. The LCC will aim to review and respond to the papers by July 11. Questions and comments provided to authors should be considered and incorporated by August 15, 2025, following which papers will be sent for translation. Authors will have approximately one week to review translations and any copyediting corrections or suggestions. Final papers should be completed and submitted by September 12, 2025.

All Papers published as a result of this call will be publications of the LCC, and the LCC will hold copyright in all such papers. The LCC may publish any paper submitted pursuant to this call in whole or in part, and in the language or format it chooses.

### Milestones and Deadlines:

- Application due: December 18, 2024
- Initial Paper: June 6, 2025
- LCC questions and comments considered and integrated/papers submitted to translation: August 15, 2025
- Final Paper due: September 12, 2025

Questions may be addressed to: [projects-projets@lcc-cdc.gc.ca](mailto:projects-projets@lcc-cdc.gc.ca)