



**CAGP's Government Relations Committee –
your voice on legislation supporting charitable giving**

In its work to champion the growth and development of strategic charitable gift planning in Canada, the national Government Relations Committee is committed to supporting CAGP's members by actively advocating for a legislative environment that encourages charitable giving and maximizes the tax benefits of doing so. We're pleased to share with you a few of our successes in 2016, as well as some ideas as to what we will be pursuing in 2017.

2016 began on a positive note with the Department of Finance announcing amendments to trust and estate donation rules, extending the timeframe for charitable gifts to be distributed from a graduated rate estate (a GRE) to 60 months. CAGP strongly advocated for this change, suggesting that the original 36 months was insufficient time to settle complex estates and put at risk millions of dollars of charitable gifts - the Department listened.

Throughout the year, we continued to be actively engaged in meeting and liaising with Department of Finance representatives on issues such as the new estate administration rules and their unintended consequences for gifts of private company shares to public foundations and charitable organizations. We welcomed these issues being addressed by Finance in a Notice of Ways and Means Motion. A [post on CAGP's blog](#) in early November explained the issue for our members.

We also continued to pursue opportunities for the use of Charitable Remainder Trusts, responding to a request from Finance to share our views on this issue, and also making this issue the focus of [CAGP's submission to the Standing Committee on Finance](#) as part of the 2017 pre-budget consultations.

The Committee monitored a Private Member's Bill from MP Ted Falk proposing that the tax incentives of charitable gifts be equivalent to those for political donations. [This excellent article](#) by Malcolm Burrows explains why CAGP opted to not support this Bill.

CAGP also expressed to the Federal Government our disappointment that provisions regarding gifts from the proceeds of the sale of private company shares and real estate did not move to legislation as proposed in the Budget 2015. Notwithstanding our disappointment, we continue to monitor and keep members informed of the sustained advocacy efforts of Mr. Don Johnson, lending our support and voice where helpful.

The Committee also began deliberating on a possible new gifting proposition pertaining to *inter vivos* charitable gifts to be made directly from RRSPs and RRIFs, emulating an enactment south of the border. Before we proceeded down that road, the Committee felt it was timely to check in with our members.

In October we circulated surveys to our charitable and professional advisor members in order to gain a better understanding of the array of planned giving vehicles utilized as well as the frequency and size of the gifts members are handling. The survey also solicited input with respect to other complex gifts that may be of interest to donors and issues members would like to see the Government Relations Committee explore. The results show that



bequests continue to be the most widely utilized instrument while indicating that most do receive gifts through at least a few of the other types of gifting vehicles in a given year. A number of respondents expressed their interest in continued action related to the proposed capital gains exemption on gifts made from the sale of private shares and real estate.

Ultimately, some valuable insights were gained through this survey and the Committee continues to review and deliberate on its findings. We invite interested members to attend the [Government Relations Committee session](#) at the 2017 Annual Conference in Toronto to learn about and discuss the survey results. The perspective of CAGP members is important to the Committee to ensure we can maximize the benefit we bring to you, your organizations and to your donors and clients.

In closing, we wish to say an enormous thanks to the Committee comprised of esteemed professionals who are Canada's experts on legislative matters that impact charities and philanthropy: Susan Manwaring, Malcolm Burrows, Terry Carter, Jo-Anne Ryan, Janice Loomer Margolis, Bobby Kleinman, Silvia Ugolini, Brad Offman, Elizabeth Moxham, Elena Hoffstein, Linda Pearson, Grant Monck, Brenda Lee-Kennedy, Darren Pries-Klassen, Ross Young, Malcolm Berry and Michelle Osborne.

Yours very truly,

Margaret Mason
Chair, Government Relations Committee

Ruth MacKenzie
President & CEO