



THE CANADIAN
BAR ASSOCIATION
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BARREAU CANADIEN

August 8, 2017

Via email: vdpcconsultsg@cra-arc.gc.ca

Anne-Marie Lévesque
Assistant Commissioner
Voluntary Disclosures Program
Domestic Compliance Programs Branch
Canada Revenue Agency
Ottawa, ON K1A 0L5

Dear Ms. Lévesque:

Re: Draft Information Circular – IC00-1R6 – Voluntary Disclosures Program

We are writing on behalf of the Charities and Not-for-Profit Law Section of the Canadian Bar Association (CBA Section) concerning Canada Revenue Agency's (CRA) proposed changes to the Voluntary Disclosures Program (VDP), as contained in the Draft Circular.

The CBA is a national association representing over 36,000 jurists, including lawyers, notaries, law teachers and students across Canada. The CBA's mandate includes seeking improvements in the law and the administration of justice. The CBA Section has members across Canada practising in all areas of charities and not-for-profit law and in every size of practice, from large national firms to small and solo practitioners. We are dedicated to the evolution of a fair and efficient system reflecting principles of natural justice and Canadian interests.

The current CRA Income Tax Information Circular on the VDP does not specifically reference non-profits, nor does the Draft Circular, although it is our understanding that the VDP and Draft Circular apply to non-profits. The CBA Section suggests that the Draft Circular be amended to specifically reference non-profits. This amendment would help to alleviate existing uncertainty in the non-profit sector as to the applicability of the VDP to non-profits.

Thank you for considering our suggestion. Please contact us if we can assist or if you require further information.

Yours truly,

(original letter signed by Gaylene Schellenberg for C. Yvonne Chenier and Linda J. Godel)

C. Yvonne Chenier, Q.C.
Chair, CBA Charities and Not-for-Profit Law Section

Linda J. Godel
Vice-Chair, CBA Charities and Not-for-Profit Law Section