



THE CANADIAN  
BAR ASSOCIATION  
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December 05, 2022

[Sharmila.Khare@cra-arc.gc.ca](mailto:Sharmila.Khare@cra-arc.gc.ca)

Ms. Sharmila Khare  
Director General, Charities Directorate  
Canada Revenue Agency  
320 Queen Street  
Ottawa ON K1A 0L5

Dear Ms. Khare:

On behalf of the Charities and Not-for-Profit Law Section of the Canadian Bar Association (CBA Section), we congratulate you on your elevation to Director General at the Charities Directorate of the Canada Revenue Agency (CRA). We look forward to working with you and your department.

The Canadian Bar Association is a national association of 37,000 members, including lawyers, notaries, academics and students across Canada, with a mandate to seek 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 hope to work closely with the CRA, as we have in the past, for the betterment of the charities sector. We particularly look forward to working with you on the implementation of the recent *Income Tax Act* amendments in relation to qualifying disbursements and the pending amendments in relation to the disbursement quota. We have enjoyed our previous work with you and look forward to building upon this relationship in your new role.

Yours truly,

*(original letter signed by Julie Terrien for Kate Bake-Paterson)*

Kate Bake-Paterson, Chair,  
CBA Charities and Not-for-Profit Law Section

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