

April 22, 2019

Charities Directorate
Attn: Policy, Planning, and Legislation Division
Canada Revenue Agency
Ottawa ON K1A 0L5

To Whom It May Concern:

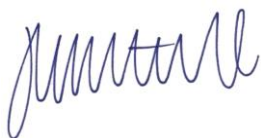
CCVO is writing in response to the consultation regarding the draft guidance, CG-027 Public Policy Dialogue and Development Activities by Charities. We are grateful for the opportunity to provide commentary on this draft guidance and feel encouraged by the stark contrast from the previous 'CPS-022 Political Activities.'

We congratulate Canada Revenue Agency for implementing the recommendations made by the Consultation Panel on the Political Activities of Charities. The changes that allow charities to fully engage without limitation in public policy dialogue and development activities were a big step forward for the sector. The draft guidance document is effective in providing support to the Income Tax Act changes and provides further clarity to several areas that have historically impeded public policy for charities. One of these areas includes the definitions of "direct" versus "indirect" partisanship, especially in the context of support or opposition to a political party or candidate for public office. Previously, there has not been a clear definition of direct or indirect political activity, and we feel this has partially hindered public policy dialogue amongst charitable organizations. Nonetheless, "indirect" partisanship is still a subjective term and we look forward to future developments that may bring further clarity for charitable organizations.

We recognize there are still areas of uncertainty around statements such as "A charity must keep records that demonstrate its primary consideration in carrying on PPDDAs is to further its stated charitable purpose and provide a public benefit." It can only be assumed that public policy dialogue will be recorded in the form of a narrative rather than quantifying activities. We are hopeful that we will receive more clarity on this through updates to the T3010 form.

CCVO looks forward to embracing a more welcoming atmosphere for charities to meaningfully engage in public policy dialogue and development. We thank you for the opportunity to contribute to this consultation process. Should you have any questions, please do not hesitate to be in touch.

With thanks and best wishes,



David Mitchell
President & CEO