



2.3 Qualified donees

Guidance

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Summary

Under the *Income Tax Act*, qualified donees are organizations that can issue official donation receipts for gifts they receive from individuals and corporations. Registered charities can also make gifts to them.

Qualified donees

Qualified donees are as follows:

- a registered charity (including a registered national arts service organization);
- a registered Canadian amateur athletic association;
- a registered housing corporation resident in Canada constituted exclusively to provide low-cost housing for the aged;
- a registered Canadian municipality;
- a registered municipal or public body performing a function of government in Canada;
- a registered university outside Canada that is prescribed to be a university, the student body of which ordinarily includes students from Canada;
- a registered charitable organization outside Canada to which Her Majesty in right of Canada has made a gift;
- Her Majesty in right of Canada, a province, or a territory; and
- the United Nations and its agencies.

Her Majesty in right of Canada, a province, or a territory, and the United Nations and its agencies are qualified donees that do not have to be registered to be recognized as such.