

CRA - Engaging in allowable activities

A registered charity must be created for [charitable purposes](#) and must devote its resources (funds, personnel, and property) to charitable activities. A registered charity is permitted to carry out its charitable purposes, both inside and outside Canada, in only two ways: by carrying on its own charitable activities, and by gifting to [qualified donees](#).

Checklist

Is the charity aware of the following requirements:

- [Contact the Charities Directorate](#) if the charity plans to engage in new activities that were not identified in its application for registration, to ensure they qualify as charitable.
- Limit using the charity's resources for [social activities](#) and [fundraising activities](#) as they generally are not considered charitable.
- If working through intermediaries such as an agent, a contractor, or any other non-qualified donee, the charity **must** be able to demonstrate that it retains direction and control over the use of its resources. (For example, the charity could enter into a formal written agreement with the intermediary body.)
- Do not engage in any activities that may directly or indirectly support or facilitate an act of terrorism.
- Do not engage in any prohibited [political activities](#), such as supporting or opposing a political party or candidate for public office.
- Gift only to [qualified donees](#) (for example, other registered charities).
- Engage in only [related business activities](#) that accomplish or promote the charity's purposes, if the charity is designated as a charitable organization or a public foundation.
- Do not engage in **any** business activities if the charity is designated as a private foundation.

This checklist is for the charity's use only. Do not mail to the CRA or file with the return.

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<http://www.cra-arc.gc.ca/chrts-gvng/chrts/chcklsts/ctvts-eng.html>