

Appendix A – Self-assessment questionnaire – Am I an ineligible individual?

In this appendix, we use the term registered organization for ease of reading. Registered organization means registered charities (charitable organizations, public foundations and private foundations) and registered Canadian amateur athletic associations.

This questionnaire is provided only for information. The questions are personal and are for an individual's use to help determine whether or not they meet the definition of an ineligible individual. There are some questions that will depend on your circumstances, so you may not come up with a definitive answer, but you can get a better idea of whether or not you may be an ineligible individual.

Note: If there is more than one offence, consider each one separately.

1. Have you been convicted of an offence?
 - No → go to 10
 - Yes → go to 2

2. Was the offence criminal?
 - No → go to 7
 - Yes → go to 3

3. Has a pardon been granted or a record suspension been ordered for this conviction?
 - No → go to 5
 - Yes → go to 4

4. Has the pardon or record suspension been revoked or is it no longer in effect?
 - No → you are not an ineligible individual under paragraph (a); go to 10
 - Yes → go to 5

5. Was the criminal offence related to financial dishonesty?

- No → go to 6
- Yes → you are an ineligible individual under paragraph (a) of the definition

A person convicted of a relevant criminal offence related to financial dishonesty is an ineligible individual, unless and until such time as a pardon has been granted or a record suspension has been ordered. If you do not receive a pardon or record suspension, you will always be an ineligible individual. If you are a director, trustee, officer, or like official, or if you control or manage an organization, registration may be refused or revoked, and receipting privileges may be suspended.

If you apply for registration for an organization, registration may be refused.

6. Is the offence relevant to the operation of the organization you are involved with?

- No → you are not an ineligible individual under paragraph (a) of the definition; go to 10
- Yes → you are an ineligible individual under paragraph (a) of the definition

Unless and until you receive a pardon or a record suspension, you will be an ineligible individual if the criminal offence for which you were convicted is relevant to the operation of an organization where you:

- apply for registration;
- are a director, trustee, officer, or like official; or
- control or manage the organization, directly or indirectly, in any way.

7. Is it less than five years since the date of your conviction?

- No → you are not an ineligible individual under paragraph (b) of the definition; go to 10
- Yes → go to 8

8. Was the offence [related to financial dishonesty](#)?

- No → go to 9
- Yes → you are an ineligible individual under paragraph (b) of the definition

Since you have been convicted of a relevant offence related to financial dishonesty, you are an ineligible individual for five years from the date of conviction.

If you are a director, trustee, officer, or like official, or if you control or manage an organization while you are an ineligible individual, the organization's application for registration may be refused or, if it is registered, its receipting privileges may be suspended or its registration may be revoked.

If you apply for registration for an organization, registration may be refused.

9. Was the offence relevant to the operation of the organization you are involved with?

- No → you are not an ineligible individual under paragraph (b) of the definition; go to 10

You may be an ineligible individual if you are involved in another organization where the offence of which you were convicted is relevant to the organization's operation.

- Yes → you are an ineligible individual under paragraph (b) of the definition

You will be an ineligible individual for five years from the date of conviction, if the offence for which you were convicted is relevant to the organization's operation where you:

- apply for registration for the organization;
- are a director, trustee, officer, or like official of an organization; or
- control or manage an organization, directly or indirectly, in any way.

10. Were you connected to an organization that had its registration revoked?

Connected includes any of the following:

- You were a director, trustee, officer, or like official;
- You controlled or managed the organization, directly or indirectly, in any way; or

- You were a promoter of a tax shelter.
- No → you are not an ineligible individual
- Yes → go to 11

11. Did the revocation occur less than five years ago?

- No → you are not an ineligible individual
- Yes → go to 12

12. Was the registration revoked for a serious breach of the requirements of the *Income Tax Act*?

- No → you are not an ineligible individual
- Yes → go to 13

13. Were you a director, trustee, officer, or like official of the revoked organization?

- No → go to 15
- Yes → go to 14

14. Were you a director, trustee, officer or like official of the revoked organization when the serious breach that led to revocation occurred?

- No → you are not an ineligible individual under paragraph (c) of the definition; go to 15
- Yes → you are an ineligible individual under paragraph (c) of the definition

Since you were a director, trustee, officer, or like official of a registered organization when the serious breach that resulted in revocation occurred, you are an ineligible individual for five years from the date of the revocation (not from the date the breach occurred).

You can still be involved with an organization. However, if you are, or become, a director, trustee, officer, or like official, or if you control or manage an organization while you are an ineligible individual, its registration may be refused or revoked or its receipting privileges may be suspended. The *Income Tax Act* does not require you to advise the organization that you are an ineligible individual; however, the organization's bylaws or governing statute may require

you to do so.

If you apply for registration for an organization while you are an ineligible individual, registration may be refused.

15. Did you control or manage directly or indirectly, in any way, the revoked organization?

- No → go to 17
- Yes → go to 16

16. Did you control or manage the revoked organization, directly or indirectly, in any way when the serious breach that led to revocation occurred?

- No → you are not an ineligible individual under paragraph (d) of the definition
- Yes → you are an ineligible individual under paragraph (d) of the definition

Since you controlled or managed a registered organization when the serious breach that resulted in revocation occurred, you are an ineligible individual for five years from the date of the revocation (not from the date the serious breach occurred).

You can still be involved with an organization. However, if you are, or become, a director, trustee, officer, or like official, or if you control or manage an organization while you are an ineligible individual, the organization's registration may be refused or revoked or its receipting privileges may be suspended.

If you apply for registration for an organization, registration may be refused.

17. Were you or are you a promoter of a tax shelter?

- No → you are not an ineligible individual
- Yes → go to 18

18. Was the revocation related to participation in the tax shelter you promote or promoted?

- No → you are not an ineligible individual

- Yes → you are an ineligible individual under paragraph (e) of the definition

Since an organization's registration was revoked because of participation in a tax shelter that you promote or promoted, you are an ineligible individual for five years from the date of the revocation.

You can still be involved with an organization. However, if you are, or become, a director, trustee, officer, or like official, or if you control or manage an organization while you are an ineligible individual, the organization's registration may be refused or revoked or its receipting privileges may be suspended.

If you apply for registration for an organization, registration may be refused.

<http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/cg-024-eng.html>

Date modified: 2014-08-26