

## **CANADA REGISTERING A CHARITY FOR INCOME TAX PURPOSES T4063**

### **What are charitable purposes?**

The courts have identified four general categories of charitable purposes. For an organization to be registered, its purposes have to fall within one or more of the following categories:

- The relief of poverty;
- The advancement of education;
- The advancement of religion; or
- Certain other purposes that benefit the community in a way the courts have said are charitable.

**The Commissioners for the Special Purposes of the Income Tax v. John Frederick Pemsel**  
**3 T.C. 53, [1891] A.C. 53, [1891-94] All E.R. Rep. 28 (H.L.)**

Lord MacNaghten

“Charity in its legal sense comprises four principal divisions; trusts for the relief of poverty; trusts for the advancement of education; trusts for the advancement of religion; and trusts for other purposes beneficial to the community not falling under the preceding heads.”