

Books and Records: Location

Introduction (Slide 1)

The books and records of a registered charity must be:

- ❖ physically located in Canada
- ❖ at the address registered with Canada Revenue Agency (CRA).

Print & Electronic (Slide 2)

The requirement of location applies to both print and electronic books and records.

It is not acceptable to keep the electronic books and records in a computer outside of Canada and accessible in Canada.

Notice (Slide 3)

Information in this module is provided for general educational purposes and not as legal or accounting advice. Consult a lawyer or accountant for professional advice.

Information is accurate as of May, 2009.

For changes after this date, consult Canada Revenue Agency.