

Bylaw Changes Federal Requirements

Filing Bylaw Changes with the Canada Revenue Agency Charities Directorate

When a registered charity amends its bylaws, in accordance with provincial requirements, it must provide a copy of the changes to the Charities Directorate. A copy of the amendment or special resolution must bear the seal, stamp or signature of the appropriate government authority.

For more information see:

www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/chngs/bylws-eng.html

Important Note: If a registered charity is contemplating a change to its purposes or activities it should consult with the Charities Directorate before making any changes. If a charity introduces purposes that do not qualify as charitable, it may place its registered status in jeopardy.

The charity should provide both its proposed purpose(s) and a detailed statement of activities for the Directorate's review. The statement of activities should describe in detail how the charity intends to accomplish its new purpose(s).

For more information on making changes see:

www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/chngs/menu-eng.html

Mail or fax the documentation to:

Charities Directorate
Canada Revenue Agency
Ottawa, ON K1A 0L5

Fax: 613-954-8037
Ph: Toll Free 1-800-267-2384
1-888-892-5667 (bilingual)