**Ineligible Individual Declaration[[1]](#footnote-1)**

Canada Revenue Agency has the right to suspend receipting privileges or revoke the registration of a charity where an ineligible individual[[2]](#footnote-2) controls or manages a charity directly or indirectly in any manner whatsoever, or is a director, trustee, officer, or like official of a charity. CRA can also refuse to register a charity where the application is made by an ineligible individual or an ineligible individual will be involved either directly or indirectly in the management of the charity.

An ineligible individual is a person:

* with an unpardoned criminal record for financial dishonesty, including tax evasion, theft, fraud, or other offences involving breaches of the public trust; or
* who has been found guilty of a relevant offence within the past five years. A relevant offence is a noncriminal offence either specifically relevant to the operation of a particular charity or is an offence of financial dishonesty contravening any law in Canada except the Criminal Code, including breaches of charitable fundraising, consumer protection, and securities legislation; or
* who was a promoter of a tax shelter for which a charity was revoked within the previous five years.

Criminal or relevant offences are not required to have been committed in Canada. They will be captured by this provision if, committed anywhere in the world, they would be criminal or relevant offences if committed in Canada.

An ineligible individual referred to below is Defined in Subsection 149.1(1) of the Income Tax Act, RSC 1985, c. 1 (5th Supplement).

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, serving in the capacity of (director, trustee, officer, chief executive officer, etc.) with \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Church registered with Canada Revenue Agency as (BN/Registration Number), declare that I am not an ineligible individual by affirming all of the following statements:

1. I do not have an unpardoned criminal record either in Canada or internationally, involving financial dishonesty, tax evasion, theft, fraud, or other offences involving breaches of the public trust; and
2. In the previous five years, I have not been found guilty of a relevant offence either in Canada or internationally. A relevant offence is a noncriminal offence either specifically relevant to the operation of a particular charity or is an offence of financial dishonesty contravening any noncriminal laws such as breaches of legislation for charitable fundraising, consumer protection, or securities regulation; and
3. In the previous five years I have not been a director, trustee, officer, like official, or an individual who controlled or managed either directly or indirectly in any manner whatever, a registered charity during which time the charity engaged in conduct which resulted in the registration of the charity being revoked; and
4. In the previous five years I have not been a promoter of a tax shelter for which involvement the registration of a charity was revoked.

I acknowledge that any dishonesty on my part as to the truth of this declaration:

* may result in a one-year suspension of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Church to issue official receipts as authorized by Canada Revenue Agency; or
* may result in the charitable status of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Church being revoked by Canada Revenue Agency; and
* will result in the immediate termination of my role with \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Church, whether I am an employee or volunteer.

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| --- | --- | --- | --- | --- |
| Name |  | Signature |  | Date |
|  |  |  |  |  |
|  |  |  |  |  |
| Witness Name |  | Witness Signature |  | Date |

1. Content used with permission from Peace Portal Alliance Church, October 2017. [↑](#footnote-ref-1)
2. <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/ineligible-individuals.html> [↑](#footnote-ref-2)