

Canada Revenue Agency

[Home](#) > [Charities and giving](#) > [Charities](#) > [Policy and guidance](#) > Qualified donees

Qualified donees

Guidance

Reference Number

CG-010

Issued

August 15, 2011

This guidance replaces Summary Policy CSP-Q01, *Qualified Donee*.

Summary

Under the *Income Tax Act*, qualified donees are organizations that can issue official donation receipts for gifts they receive from individuals and corporations. Registered charities can also make gifts to them.

Qualified donees

Qualified donees are as follows:

- a registered charity (including a registered national arts service organization);
- a registered Canadian amateur athletic association;
- a listed housing corporation resident in Canada constituted exclusively to provide low-cost housing for the aged;
- a listed Canadian municipality;
- a listed municipal or public body performing a function of government in Canada;
- a listed university outside Canada that is prescribed to be a university, the student body of which ordinarily includes students from Canada;
- a listed charitable organization outside Canada to which Her Majesty in right of Canada has made a gift;
- Her Majesty in right of Canada or a province; and
- the United Nations and its agencies.

While Her Majesty in right of Canada or a province and the United Nations and its agencies are qualified donees, they do not have to be included on our listings to be recognized as such.

References

- *Income Tax Act*, R.S.C. 1985 (5th supp.) c. 1, para. 110.1(1)(a), ss. 118.1(1) and 149.1(1) and 149.1(6.4), 188.1(5)
- [Disbursement of Funds to a Qualified Donee, CPC-014](#)
- [Charitable Organizations Outside Canada that Have Received a Gift from Her Majesty in Right of Canada, CG-015](#)
- [Registered Charities Newsletter, Issue No. 24](#)
- [Becoming a Prescribed University Outside Canada, RC191](#)