

Canada Revenue Agency
Agence du revenu du Canada
OTTAWA ON K1A 0L5

NOTICE OF REVOCATION OF
CHARITY'S REGISTRATION

Date of this notice
July 15, 2013

British Columbia Pharmaceutical Benevolent Society
C/O: College of Pharmacists (Mr. Paul Harris) Chair
200-1765 West 8th Avenue
Vancouver BC V6J 5C6

118818822RR0001 2014-03-05 0342196

RE: Effective Date of Revocation of Charity's Registration

As the charity has not taken any action in response to our earlier *Notice of Intention to Revoke a Charity's Registration*, the Canada Revenue Agency (CRA) has now revoked the charity's registration effective July 13, 2013

Enclosed with this notice is the *Tax Return Where Registration of a Charity is Revoked* (Form T2046). The guide to completing the return, *Completing the Tax Return Where Registration of a Charity is Revoked* (RC4424), is available on the CRA Web site at:
<http://www.cra-arc.gc.ca/E/pbu/tg/rc4424/README.html>

When a charity's registration is revoked, it:

- does not have the right to issue official donation receipts;
- is no longer exempt from tax;
- is subject to a revocation tax, which is generally equal to 100% for the fair market value of the charity's remaining assets after allowable deductions and transfers to eligible donees.

A charity that has had its registration revoked should file Form T2046 within one year from the date on the *Notice of Intention to Revoke the Registration of a Charity*. The charity has until March 5, 2014 to either to apply for re-registration as a charity, or to submit the T2046 return and pay any revocation tax that it owes.

To avoid having to pay the revocation tax, a charity has one year from the date of the *Notice of Intention to Revoke the Registration of a Charity* in which to provide acceptable governing documents and become re-registered or to transfer its assets to an eligible donee.

If you have any questions about this notice, you can write to the Charities Directorate at:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

You can also reach the Charities Directorate by calling:

1-800-267-2384 or
1-800-665-0354 for toll-free TTY service for persons with a hearing or speech impairment.

Director General, Charities Directorate

T2051B E (07)

Canada



Registered

British Columbia Pharmaceutical Benevolent Society
C/O: College of Pharmacists (Mr.Paul Harris) Chair
200-1765 West 8th Avenue
Vancouver BC V6J 5C6

BN: 118818822 RR0001

File: 0342196

March 5, 2013

Dear Mr. Harris

Subject: Notice of Intention to Revoke
British Columbia Pharmaceutical Benevolent Society

Further to our letter December 20, 2012, it has come to the attention of the Charities Directorate that the above noted organization's corporate entity status is dissolved.

Upon termination of its corporate status British Columbia Pharmaceutical Benevolent Society, ceased to exist as an entity at law and as such no longer qualifies for registration as a charity under the *Income Tax Act*, subsection 248(1).

Consequently, as the registered charity has ceased to comply with the requirements of the Act for its registration, I wish to advise you that I propose to revoke the registration of the Organization.

To prevent the revocation of its registration, the charity must provide, within 90 days from the date of this notice, proof that it exists as an incorporated entity. Failure to comply will result in the CRA revoking the charity's registration by publishing the following notice in the *Canada Gazette*.

CANADA REVENUE AGENCY

Notice is hereby given, pursuant to paragraph 168(1)(b) of the *Income Tax Act*, that I propose to revoke the registration of the charity listed below and that by virtue of subsection 168(2) thereof, the revocation of the registration is effective on the date of publication of this notice in the *Canada Gazette*.

Account Number

118818822 RR0001

Name and Address

British Columbia Pharmaceutical
Benevolent Society
Vancouver BC

When a charity's registration is revoked, it:

- Does not have the right to issue official donation receipts;
- Is no longer exempt from tax;
- Is subject to a revocation tax, which is generally equal to 100% of the fair market value of the charity's remaining assets after allowable deductions and transfers to eligible donees.

Should you wish to object to this notice of intention to revoke the Organization's registration in accordance with subsection 168(4) of the Act, a written Notice of Objection, which includes the reasons for objection and all relevant facts, must be filed within 90 days from the day this letter was mailed. You can file an objection by writing to:

Tax and Charities Appeals Directorate
Appeals Branch
Canada Revenue Agency
250 Albert Street
Ottawa ON K1A 0L5

If additional information or clarification is required, you can write to the Charities Directorate at:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

or by calling:

1-800-267-2384 for toll-free, long distance calls
1-800-665-0354 for toll-free TTY service for person with a hearing or speech impairment.

Yours sincerely,



Cathy Hawara
Director General
Charities Directorate



British Columbia Pharmaceutical Benevolent Society
C/O: College of Pharmacists (Mr. Paul Harris) Chair
200-1765 West 8th Avenue
Vancouver BC V6J 5C6

118818822 RR0001

0342196

December 20, 2012

Dear Mr. Harris

Re: Lapse in Incorporated Status of the Charity

It has come to the attention of the Charities Directorate that the above noted charity's corporate existence is now dissolved.

To be eligible for registration under the *Income Tax Act (Act)*, the charity must be a legally established entity (i.e., by virtue of governing documents such as letters patent, a certificate of incorporation, a trust deed or constitution). It is the governing documents of a charity that identify the objects or purposes for which a charity is established, as well as provide information on the charity's corporate structure and internal procedures.

As its corporate status was dissolved by the incorporating authority, British Columbia Pharmaceutical Benevolent Society, ceased to exist as an entity at law and as such no longer qualifies for registration under the *Act*. Where a registered charity ceases to comply with the requirements of the *Act* for its registration, the CRA may, by registered mail, give notice to the registered charity that the CRA intends to revoke its registration under subsection 168(1)(b).

When the registration of a charity is revoked, it loses both its tax-exempt status and its authority to issue official donation receipts for tax credit and deduction purposes.

To avoid revocation, please contact the applicable incorporating authority to ensure the organization's corporate status is reinstated. Please provide a copy of any official document reinstating the charity's corporate status to the Charities Directorate.

Alternatively, if the charity has instead adopted new governing documents, these must be provided to the Charities Directorate. Due to the change in corporate status, this may result in the issuance of a different 9-digit Business Number (BN).

We will hold your file in abeyance for 60 days. If we do not receive a reply, the Director General of the Charities Directorate will decide whether or not to proceed with the issuance of a Notice of Intention to Revoke the registration of British Columbia Pharmaceutical Benevolent Society in the manner described in subsections 168(1) of the *Act*.

Please forward requested documentation to:

Canada Revenue Agency
Charities Directorate
320 Queen Street
Ottawa ON K1A 0L5

or by fax: 1-613-941-0186

Should you require additional information or clarification, please do not hesitate to contact
me at [REDACTED] or by calling:

1-800-267-2384 for toll-free, long-distance calls

1-800-665-0354 for toll-free TTY service for persons with a hearing or speech impairment.

Yours sincerely



Nancy Turner
Revocation Officer
Filing Enforcement
Compliance Division
Charities Directorate