



U.S. and Foreign Universities Fundraising In Canada

Many foreign universities understand the importance of fundraising in Canada. Many alumni who have benefited from the education they received at the foreign university are grateful to the foreign university and wish to contribute something back. Many initiatives to raise funds in Canada are initiated by the alumni here and not by the foreign university. The fundraising may be amongst alumni who live in Canada or other donors who never attended the university but for other reasons have an interest in the country or the university and its programs.

Non-Canadian universities and their alumni wishing to fundraise in Canada have various options and I will discuss them below.

1) No presence in Canada and hope that Canadians will donate funds to foreign university without a tax receipt.

This may work with smaller donations from individuals. For Corporations who do not require a tax receipt and wish to sponsor a program this may be an option. For example a Canadian resource company may sponsor a program at an African university to promote geology studies. With larger donations, individuals increasingly expect a tax receipt. Otherwise the donation is costing them a full dollar for each dollar donation rather than 56 cents on the dollar when they receive a credit. The advantage is no upfront cost and no issues of running an organization but little likelihood of receiving donations from individuals in Canada.

2) Have a Structured Relationship with a Canadian University or Charity.

The foreign university can work with Canadian universities or Canadian registered charities in a structured arrangement. Examples of such structured arrangements include an agency agreement whereby the foreign university implements a program of the Canadian university or registered charity; a joint

venture agreement in which the Canadian university or charity pools certain resources with the foreign university; a cooperative partnership agreement whereby the Canadian university or charity provides some of the resources to the foreign university and the foreign university provides other resources to the project; a contractor arrangement in which case the Canadian university or charity enters into a business contract with the foreign university and receives goods or services; or an employment relationship in which a Canadian university directly pays an employee who does work with the foreign university.

Structured arrangements are common. A Canadian university has a joint venture agreement with a foreign university and pays for part of the cost of an archaeological dig. A Canadian university contracts with a foreign university to conduct research. A Canadian university pays the salary of one of its employees who teaches for a semester or two at a foreign university.

The advantage of a structured relationship is that the Canadian university or charity is registered in Canada and therefore has to deal with the charity registration and compliance issues. The problem with the structured arrangement is that the foreign charity is dependent on Canadian partners who may or may not consistently be interested or have the same priorities.

3) Obtain Prescribed University Status (under Schedule VIII)

Schedule VIII to the Regulations of the Canadian Income Tax Act lists certain prescribed universities outside Canada, the student body of which ordinarily includes students from Canada. Donation to such a prescribed university allows corporations to deduct the donations as charitable donations and allows individuals to be eligible for a tax credit.

The *Income Tax Act* requires that foreign universities who will be eligible for this preferential treatment be identified by regulation and hence Schedule VIII to the regulations.

The CRA in 1998 provided an Information Letter (CIL - 1998 - 025) which set out the requirements and process to obtaining such status and they advised that:

"To become a "prescribed" university, an institution must (1) be a "university" and (2) its student body must "ordinarily" include students from Canada. Before the Department can recommend an institution for prescribed status, the institution must demonstrate that it meets these requirements by providing:

- a letter or certificate from the appropriate educational authority in the country in which the institution is located confirming that it is empowered

- to issue degrees at least at the baccalaureate level according to the academic standards and statutory definition prevailing in that country,
- a copy of recent calendar or syllabus which describes course curriculum, and
- enrollment records for the last ten years which indicate the number of Canadian students per semester or program year, and information such as their names, Canadian addresses, and degree program.”

A "university" does not include a foundation of the university or other affiliated entity that is not the university itself.

Requests for prescribed status are to currently be sent to the CRA at the following address:

Manager, Validation Policies and Procedures Section
Assessment Reviews and Adjustments Division
Individual Returns and Payments Processing Directorate
5th Floor, Tower C
25 McArthur Avenue
Ottawa ON K1A 0L5
CANADA

The Individual Returns and Payments Processing Directorate of CRA sets out the application requirements for inclusion in Schedule VIII, and weighs applications against the legislative criteria for inclusion.

Then once the Individual Returns and Payments Processing Directorate is satisfied they send the request for inclusion to the Legislative Policy Directorate who then processes the regulatory amendment to add to the list the names of additional universities that have been found to qualify.

CRA recently advised me that “Generally, the CRA recommends foreign universities for prescribed status in early Spring each year. When Schedule VIII is amended, a notice is posted in the Canada Gazette. When a foreign university is added to Schedule VIII, it is granted prescribed status retroactive to January 1 of the year in which the application was received.”

At the bottom of this article I list the Schedule VIII prescribed foreign universities who enjoy that preferential status.

4) A prescribed university creates a representative office in Canada

Fundraising in Canada is quite competitive with 82,000 charities competing for donor attention. Just being a prescribed university and having the facility to issue

tax receipts is not always adequate. Some foreign universities, whether or not prescribed, will create a representative office in Canada which is a branch of the foreign entity and not a separate legal entity. There is a requirement for extra provincial registration if an office is being established in Ontario and other provinces.

5) A prescribed university creates a Non-Profit in Canada

A separate incorporated legal entity can facilitate fundraising in Canada, however, it cannot issue tax receipts – only the foreign university can do this. The advantage of this separate entity is limited liability and also creating a presence in Canada which will hopefully be meaningful and long lasting and support fundraising. By having directors and members the hope is that they will take ownership of the initiative.

6) Set up an Canadian Friends organization to issue tax receipts and fundraise

This is similar to option #5 above, however, once the non-profit corporation is set up it can then obtain charitable status. The “Canadian Friends” of the foreign university can issue tax receipts. This works particularly well when the foreign university is not entitled to be considered a prescribed university because it does not have ordinarily have Canadian students. Additionally the Canadian Friends organization may have a mission and objects which are far broader than just fundraising for the foreign university and may include networking amongst alumni, educational programs in Canada, etc.

There are many exciting fundraising opportunities for foreign universities in Canada. Some planning and preparation can enhance the likelihood of the foreign university receiving gifts from Canadian individuals, charities and corporations.

Mark Blumberg is a non-profit, charity and estate planning lawyer in Toronto with the law firm of Blumberg Segal LLP. If you are a foreign university and you have any questions with respect to fundraising in Canada please contact Mark Blumberg at mark@blumbergs.ca or at 416-361-1982 x. 237. To find out more about legal services that Blumbergs provides to Canadian and non-Canadian charities and non-profits please visit our [Non-Profit and Charities page](#).

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SCHEDULE VIII
(s. 3503)
UNIVERSITIES OUTSIDE CANADA

1. The universities situated in the United States that are prescribed by section 3503 are the following:

Abilene Christian University, Abilene, Texas
Adams State College, Alamosa, Colorado
Academy of the New Church, The, Bryn Athyn, Pennsylvania
Alfred University, Alfred, New York
American Film Institute Center for Advanced Film and Television Studies, Los Angeles, California
American Graduate School of International Management, Glendale, Arizona
American International College, Springfield, Massachusetts
American University, The, Washington, District of Columbia
American University in Cairo, The, New York, New York
Amherst College, Amherst, Massachusetts
Anderson College, Anderson, South Carolina
Andover Newton Theological School, Newton Centre, Massachusetts
Andrews University, Berrien Springs, Michigan
Antioch College, Yellow Springs, Ohio
Arizona State University, Tempe, Arizona
Asbury Theological Seminary, Wilmore, Kentucky
Associated Mennonite Biblical Seminary, Elkhart, Indiana
Atlantic Union College, South Lancaster, Massachusetts
Augsburg College, Minneapolis, Minnesota
Aurora University, Aurora, Illinois
Azusa Pacific College, Azusa, California
Babson College, Babson Park, Massachusetts
Bard College, Annandale-On-Hudson, New York
Barnard College, New York, New York
Bastyr University, Seattle, Washington
Bates College, Lewiston, Maine
Baylor College of Medicine, Houston, Texas
Beloit College, Beloit, Wisconsin
Bennington College, Bennington, Vermont
Bentley College, Waltham, Massachusetts
Beth Medrash Govoha, Lakewood, New Jersey

Bethel College, Mishawaka, Indiana
Bethel College, North Newton, Kansas
Bethel College and Seminary, St. Paul, Minnesota
Biola University, La Mirada, California
Bob Jones University, Greenville, South Carolina
Boston College, Chestnut Hill, Massachusetts
Boston University, Boston, Massachusetts
Bowdoin College, Brunswick, Maine
Bowling Green State University, Bowling Green, Ohio
Brandeis University, Waltham, Massachusetts
Brigham Young University--Hawaii Campus, Laie, Hawaii
Brigham Young University, Provo, Utah
Brown University, Providence, Rhode Island
Bryn Mawr College, Bryn Mawr, Pennsylvania
Bucknell University, Lewisburg, Pennsylvania
California Institute of Technology, Pasadena, California
California Lutheran University, Thousand Oaks, California
Calvin College, Grand Rapids, Michigan
Calvin Theological Seminary, Grand Rapids, Michigan
Canisius College, Buffalo, New York
Carleton College, Northfield, Minnesota
Carnegie-Mellon University, Pittsburgh, Pennsylvania
Carroll College, Helena, Montana
Case Western Reserve University, Cleveland, Ohio
Catholic University of America, The, Washington, District of Columbia
Cedarville College, Cedarville, Ohio
Central Michigan University, Mount Pleasant, Michigan
Central Yeshiva Tomchei Tmimim-Lubavitch, Brooklyn, New York
City University, Bellevue, Washington
Claremont McKenna College, Claremont, California
Clark University, Worcester, Massachusetts
Clarkson University, Potsdam, New York
Colby College, Waterville, Maine
Colby-Sawyer College, New London, New Hampshire
Colgate -- Rochester Divinity School, The, Rochester, New York
Colgate University, Hamilton, New York
College of William and Mary, Williamsburg, Virginia
Colorado College, The, Colorado Springs, Colorado
Colorado School of Mines, Golden, Colorado
Colorado State University, Fort Collins, Colorado
Columbia International University, Columbia, South Carolina
Columbia Union College, Takoma Park, Maryland
Columbia University in the City of New York, New York, New York
Concordia College, Moorhead, Minnesota
Connecticut College, New London, Connecticut
Cornell University, Ithaca, New York

Cornerstone College and Grand Rapids Baptist Seminary, Grand Rapids, Michigan
Covenant College, Lookout Mountain, Tennessee
Creighton University, Omaha, Nebraska
Curtis Institute of Music, The, Philadelphia, Pennsylvania
Dallas Theological Seminary, Dallas, Texas
Dartmouth College, Hanover, New Hampshire
Denison University, Granville, Ohio
De Paul University, Chicago, Illinois
Dordt College, Sioux Center, Iowa
Drake University, Des Moines, Iowa
Drew University, Madison, New Jersey
Drury College, Springfield, Missouri
Duke University, Durham, North Carolina
Duquesne University, Pittsburgh, Pennsylvania
Eastern College, St. Davids, Pennsylvania
Eastern Mennonite University, Harrisonburg, Virginia
Eastern Washington University, Cheney, Washington
Eckerd College, St. Petersburg, Florida
Ecumenical Theological Center, Detroit, Michigan
Elmira College, Elmira, New York
Emerson College, Boston, Massachusetts
Emmanuel School of Religion, Johnson City, Tennessee
Emmaus Bible College, Dubuque, Iowa
Emory University, Atlanta, Georgia
Emporia State University, Emporia, Kansas
Ferris State University, Big Rapids, Michigan
Florida Atlantic University, Boca Raton, Florida
Florida Gulf Coast University, Fort Myers, Florida
Florida State University, Tallahassee, Florida
Fordham University, New York, New York
Franciscan University of Steubenville, Steubenville, Ohio
Fresno Pacific College, Fresno, California
Fuller Theological Seminary, Pasadena, California
Gallaudet College, Washington, District of Columbia
Geneva College, Beaver Falls, Pennsylvania
George Washington University, The, Washington, District of Columbia
Georgia Institute of Technology, Atlanta, Georgia
Goddard College, Plainfield, Vermont
God's Bible School and College, Cincinnati, Ohio
Gonzaga University, Spokane, Washington
Gordon College, Wenham, Massachusetts
Gordon-Conwell Theological Seminary, South Hamilton, Massachusetts
Goshen College, Goshen, Indiana
Graceland College, Lamoni, Iowa
Grace University, Omaha, Nebraska

Greenville College, Greenville, Illinois
Grinnell College, Grinnell, Iowa
Hamilton College, Clinton, New York
Hampshire College, Amherst, Massachusetts
Harvard University, Cambridge, Massachusetts
Hebrew Union College--Jewish Institute of Religion, Cincinnati, Ohio
Hillsdale College, Hillsdale, Michigan
Holy Trinity Orthodox Seminary, The, Jordanville, New York
Hope College, Holland, Michigan
Houghton College, Houghton, New York
Huntington College, Huntington, Indiana
Illinois Institute of Technology, Chicago, Illinois
Indiana University, Bloomington, Indiana
Iowa State University of Science and Technology, Ames, Iowa
Ithaca College, Ithaca, New York
Jamestown College, Jamestown, North Dakota
Jewish Theological Seminary of America, The, New York, New York
Johns Hopkins University, The, Baltimore, Maryland
Juilliard School, The, New York, New York
Kansas State University, Manhattan, Kansas
Kenyon College, Gambier, Ohio
Kettering University, Flint, Michigan
Lafayette College, Easton, Pennsylvania
Lake Superior State University, Sault Ste. Marie, Michigan
Lawrence Technological University, Southfield, Michigan
Lehigh University, Bethlehem, Pennsylvania
Leland Stanford Junior University (Stanford University), Stanford, California
Le Moyne College, Syracuse, New York
LeTourneau College, Longview, Texas
Liberty University, Lynchburg, Virginia
Life Chiropractic College-West, San Lorenzo, California
Life University, Marietta, Georgia
Logan College of Chiropractic, St. Louis, Missouri
Loma Linda University, Loma Linda, California
Louisiana State University and Agricultural and Mechanical College, Baton Rouge, Louisiana
Loyola University, Chicago, Illinois
Macalester College, St. Paul, Minnesota
Magdalen College, Warner, New Hampshire
Maharishi University of Management, Fairfield, Iowa
Manhattanville College, Purchase, New York
Mankato State University, Mankato, Minnesota
Maranatha Baptist Bible College, Watertown, Wisconsin
Marquette University, Milwaukee, Wisconsin
Massachusetts Institute of Technology, Cambridge, Massachusetts
Mayo Foundation, Rochester, Minnesota

Mayo Graduate School of Medicine, Rochester, Minnesota
Meadville-Lombard Theological School, Chicago, Illinois
Medaille College, Buffalo, New York
Medical College of Ohio, Toledo, Ohio
Medical University of South Carolina, Charleston, South Carolina
Mercyhurst College, Erie, Pennsylvania
Mesivta Yeshiva Rabbi Chaim Berlin, Brooklyn, New York
Messiah College, Grantham, Pennsylvania
Miami University, Oxford, Ohio
Michigan State University, Detroit College of Law, East Lansing, Michigan
Michigan State University, East Lansing, Michigan
Michigan Technological University, Houghton, Michigan
Middlebury College, Middlebury, Vermont
Minot State University, Minot, North Dakota
Mirrer Yeshiva Central Institute, Brooklyn, New York
Montana State University, Bozeman, Montana
Montana Tech of the University of Montana, Butte, Montana
Moody Bible Institute, Chicago, Illinois
Moravian College, Bethlehem, Pennsylvania
Mount Holyoke College, South Hadley, Massachusetts
Mount Ida College, Newton Centre, Massachusetts
Multnomah Bible College, Portland, Oregon
Naropa Institute, The, Boulder, Colorado
National College of Chiropractic, The, Lombard, Illinois
Nazarene Theological Seminary, Kansas City, Missouri
Ner Israel Rabbinical College, Baltimore, Maryland
New England College, Henniker, New Hampshire
New School University, New York, New York
New York University, New York, New York
Niagara University, Niagara University, New York
North American Baptist Seminary, Sioux Falls, South Dakota
North Carolina State University at Raleigh, Raleigh, North Carolina
North Central College, Naperville, Illinois
North Dakota State University of Agriculture and Applied Science, Fargo, North Dakota
Northeastern University, Boston, Massachusetts
Northern Michigan University, Marquette, Michigan
Northwest College of The Assemblies of God, Kirkland, Washington
Northwestern College, Orange City, Iowa
Northwestern College, St. Paul, Minnesota
Northwestern University, Evanston, Illinois
Northwood University, Midland, Michigan
Nova Southeastern University, Fort Lauderdale, Florida
Nyack College, Nyack, New York
Oakland University, Rochester, Michigan
Oakwood College, Huntsville, Alabama

Oberlin College, Oberlin, Ohio
Ohio College of Podiatric Medicine, Cleveland, Ohio
Ohio State University, The, Columbus, Ohio
Ohio University, Athens, Ohio
Old Dominion University, Norfolk, Virginia
Oral Roberts University, Tulsa, Oklahoma
Oregon State University, Corvallis, Oregon
Pace University, New York, New York
Pacific Graduate School of Psychology, Menlo Park, California
Pacific Lutheran University, Tacoma, Washington
Pacific Union College, Angwin, California
Pacific University, Forest Grove, Oregon
Palm Beach Atlantic College, West Palm Beach, Florida
Palmer College of Chiropractic, Davenport, Iowa
Palmer College of Chiropractic-West, Sunnyvale, California
Park College, Kansas City, Missouri
Pennsylvania College of Podiatric Medicine, Philadelphia, Pennsylvania
Pennsylvania State University, The, University Park, Pennsylvania
Philadelphia College of Bible, Langhorne, Pennsylvania
Philadelphia College of Textiles and Science, Philadelphia, Pennsylvania
Pine Manor College, Chestnut Hill, Massachusetts
Pomona College, Claremont, California
Princeton Theological Seminary, Princeton, New Jersey
Princeton University, Princeton, New Jersey
Principia College, The, Elsah, Illinois
Providence College, Providence, Rhode Island
Purdue University, Lafayette, Indiana
Rabbinical College of America, Morristown, New Jersey
Rabbinical College of Long Island, Long Beach, New York
Rabbinical Seminary of America, Forest Hills, New York
Reconstructionist Rabbinical College, Wynco, Pennsylvania
Reed College, Portland, Oregon
Reformed Bible College, Grand Rapids, Michigan
Rensselaer Polytechnic Institute, Troy, New York
Rice University, Houston, Texas
Roberts Wesleyan College, North Chili, New York
Rochester Institute of Technology, Rochester, New York
Rockefeller University, New York, New York
Rush University, Chicago, Illinois
Rutgers--The State University, New Brunswick, New Jersey
St. Bonaventure University, St. Bonaventure, New York
St. John's College, Annapolis, Maryland
St. John's College, Santa Fe, New Mexico
Saint John's University, Collegeville, Minnesota
St. John's University, Jamaica, New York
St. Lawrence University, Canton, New York

Saint Louis University, St. Louis, Missouri
St. Mary's University of San Antonio, San Antonio, Texas
Saint Olaf College, Northfield, Minnesota
St. Vladimir's Orthodox Theological Seminary, Crestwood, New York
San Francisco State College, San Francisco, California
San Jose State College, San Jose, California
Santa Clara University, Santa Clara, California
Sarah Lawrence College, Bronxville, New York
Scripps College, Claremont, California
Scripps Research Institute, The, La Jolla, California
Seattle Pacific College, Seattle, Washington
Seattle Pacific University, Seattle, Washington
Sherman College of Straight Chiropractic, Spartanburg, South Carolina
Simmons College, Boston, Massachusetts
Simpson College, Indianola, Iowa
Simpson College, Redding, California
Skidmore College, Saratoga Springs, New York
Smith College, The, Northampton, Massachusetts
South Dakota School of Mines and Technology, Rapid City, South Dakota
Southern Adventist University, Collegedale, Tennessee
Southern Illinois University of Carbondale, Carbondale, Illinois
Southern Methodist University, Dallas, Texas
Southwestern Adventist College, Keene, Texas
Spring Arbor College, Spring Arbor, Michigan
Springfield College, Springfield, Massachusetts
State University College at Oswego, Oswego, New York
State University College at Potsdam, Potsdam, New York
State University of New York at Binghamton, Binghamton, New York
State University of New York at Buffalo, Buffalo, New York
State University of New York at Stony Brook, Stony Brook, New York
State University of New York College of Arts and Science at Plattsburgh, Plattsburgh, New York
Stephens College, Columbia, Missouri
Stevens Institute of Technology, Hoboken, New Jersey
Sunbridge College, Chestnut Ridge, New York
Swarthmore College, Swarthmore, Pennsylvania
Syracuse University, Syracuse, New York
Tabor College, Hillsboro, Kansas
Talmudic College of Florida, Miami Beach, Florida
Talmudical Yeshiva of Philadelphia, Philadelphia, Pennsylvania
Taylor University, Upland, Indiana
Teachers College, Columbia University, New York, New York
Telshe Yeshiva Rabbinical College of Telshe, Inc., Wickcliffe, Ohio
Telshe Yeshiva-Chicago, Rabbinical College of Telshe-Chicago, Inc., Chicago, Illinois
Temple University, Philadelphia, Pennsylvania

Texas A&M University, College Station, Texas
Texas Chiropractic College, Pasadena, Texas
Texas Woman's University, Denton, Texas
The Herman M. Finch University of Health Sciences/The Chicago Medical School, North Chicago, Illinois
Thomas Aquinas College, Santa Paula, California
Touro College, New York, New York
Trinity Bible College, Ellendale, North Dakota
Trinity Christian College, Palos Heights, Illinois
Trinity College, Hartford, Connecticut
Trinity Episcopal School for Ministry, Ambridge, Pennsylvania
Trinity Evangelical Divinity School, Deerfield, Illinois
Trinity Lutheran College, Issaquah, Washington
Trinity University, San Antonio, Texas
Tufts University, Medford, Massachusetts
Tulane University, New Orleans, Louisiana
Union College, Lincoln, Nebraska
Union College, Schenectady, New York
Union Institute, The, Cincinnati, Ohio
Union Theological Seminary, New York, New York
University of Alabama at Birmingham, The, Birmingham, Alabama
University of Arizona, The, Tucson, Arizona
University of Arkansas at Little Rock, Little Rock, Arkansas
University of California, Berkeley, California
University of California, Davis, California
University of California, Irvine, California
University of California, Los Angeles, California
University of California, Riverside, California
University of California, San Diego, California
University of California, Santa Barbara, California
University of California, Santa Cruz, California
University of California, San Francisco, California
University of Central Florida, Orlando, Florida
University of Chicago, The, Chicago, Illinois
University of Cincinnati, Cincinnati, Ohio
University of Colorado, Boulder, Colorado
University of Delaware, Newark, Delaware
University of Denver, Denver, Colorado
University of Detroit Mercy, Detroit, Michigan
University of Florida, Gainesville, Florida
University of Georgia, The, Athens, Georgia
University of Hawaii, Honolulu, Hawaii
University of Houston, Houston, Texas
University of Idaho, Moscow, Idaho
University of Illinois, Urbana, Illinois
University of Iowa, Iowa City, Iowa

University of Judaism, Los Angeles, California
University of Kansas, Lawrence, Kansas
University of Kentucky, Lexington, Kentucky
University of Maine, Orono, Maine
University of Maryland, College Park, Maryland
University of Massachusetts at Amherst, Amherst, Massachusetts
University of Miami, Coral Gables, Florida
University of Michigan, The, Ann Arbor, Michigan
University of Minnesota, Minneapolis, Minnesota
University of Missouri, Columbia, Missouri
University of Missouri, St. Louis, Missouri
University of Montana-Missoula, The, Missoula, Montana
University of Nebraska, The, Lincoln, Nebraska
University of Nevada-Reno, Reno, Nevada
University of North Carolina at Chapel Hill, Chapel Hill, North Carolina
University of North Dakota, Grand Forks, North Dakota
University of North Texas, Denton, Texas
University of Notre Dame du Lac, Notre Dame, Indiana
University of Oklahoma, Norman, Oklahoma
University of Oregon, Eugene, Oregon
University of Pennsylvania, Philadelphia, Pennsylvania
University of Pittsburgh, Pittsburgh, Pennsylvania
University of Portland, Portland, Oregon
University of Rhode Island, Kingston, Rhode Island
University of Rochester, Rochester, New York
University of San Diego, San Diego, California
University of Southern California, Los Angeles, California
University of Texas, Austin, Texas
University of Texas Southwestern Medical Center at Dallas, The, Dallas, Texas
University of the Pacific, Stockton, California
University of Tulsa, Tulsa, Oklahoma
University of Utah, Salt Lake City, Utah
University of Vermont, Burlington, Vermont
University of Virginia, Charlottesville, Virginia
University of Washington, Seattle, Washington
University of Wisconsin, Madison, Wisconsin
University of Wyoming, The, Laramie, Wyoming
Utah State University of Agriculture and Applied Science, Logan, Utah
Valparaiso University, Valparaiso, Indiana
Vanderbilt University, Nashville, Tennessee
Vassar College, Poughkeepsie, New York
Villanova University, Villanova, Pennsylvania
Wake Forest University, Winston-Salem, North Carolina
Walla Walla College, College Place, Washington
Washington and Lee University, Lexington, Virginia
Washington Bible College, Lanham, Maryland

Washington State University, Pullman, Washington
Washington University, St. Louis, Missouri
Wayne State University, Detroit, Michigan
Wellesley College, Wellesley, Massachusetts
Wesleyan University, Middletown, Connecticut
Western Baptist College, Salem, Oregon
Western Conservative Baptist Seminary, Portland, Oregon
Western Michigan University, Kalamazoo, Michigan
Western States Chiropractic College, Portland, Oregon
Western University of Health Sciences, Pomona, California
Western Washington University, Bellingham, Washington
Westfield State College, Westfield, Massachusetts
Westminster Theological Seminary in California, Escondido, California
Westminster Theological Seminary, Philadelphia, Pennsylvania
West Virginia University, Morgantown, West Virginia
Wheaton College, Norton, Massachusetts
Wheaton College, Wheaton, Illinois
Wheelock College, Boston, Massachusetts
Whitman College, Walla Walla, Washington
Whittier College, Whittier, California
Whitworth College, Spokane, Washington
William Tyndale College, Farmington Hills, Michigan
Williams College, Williamstown, Massachusetts
Wittenberg University, Springfield, Ohio
Wright State University, Dayton, Ohio
Yale University, New Haven, Connecticut
Yeshiva Ohr Elchonon Chabad/West Coast Talmudic Seminary, Los Angeles, California
Yeshiva University, New York, New York

2. The universities situated in the United Kingdom of Great Britain and Northern Ireland that are prescribed by section 3503 are the following:

Aston University, Birmingham, England
Cranfield University, Bedfordshire, England
Gateshead Talmudical College, Gateshead, England
Imperial College of Science, Technology and Medicine, London, England
King's College London, London, England
London Business School, London, England
Loughborough University, Leicestershire, England
Queen's University of Belfast, The, Belfast, Northern Ireland
University of Aberdeen, Aberdeen, Scotland
University of Bath, The, Bath, England
University of Birmingham, Birmingham, England
University of Bradford, Bradford, England
University of Bristol, Bristol, England

University of Cambridge, Cambridge, England
University College London, London, England
University of Dundee, The, Dundee, Scotland
University of Durham, Durham, England
University of Edinburgh, Edinburgh, Scotland
University of Exeter, Exeter, England
University of Glasgow, Glasgow, Scotland
University of Leeds, Leeds, England
University of Liverpool, Liverpool, England
University of London, London, England
University of Manchester, The, Manchester, England
University of Newcastle, The, Newcastle upon Tyne, England
University of North London, London, England
University of Nottingham, The, Nottingham, England
University of Oxford, Oxford, England
University of Reading, Reading, England
University of St. Andrews, St. Andrews, Scotland
University of Sheffield, Sheffield, England
University of Southampton, Southampton, England
University of Strathclyde, Glasgow, Scotland
University of Surrey, Guildford, Surrey, England
University of Sussex, Brighton, England
University of Wales, Cardiff, Wales

3. The universities situated in France that are prescribed by section 3503 are the following:

American University in Paris, Paris
Catholic Faculties of Lyon, Lyon
Catholic Institute of Paris, Paris
Catholic University of Lille, The, Lille
École Nationale des Ponts et Chaussées, Paris
European Institute of Business Administration (INSEAD), Fontainebleau
Hautes Études Commerciales, Paris
Paris Graduate School of Management, Paris

4. The universities situated in Austria that are prescribed by section 3503 are the following:

University of Vienna, Vienna

5. The universities situated in Belgium that are prescribed by section 3503 are the following:

Catholic University of Louvain, Louvain

6. The universities situated in Switzerland that are prescribed by section 3503 are the following:

Franklin College of Switzerland, Sorengo (Lugano)

University of Geneva, Geneva

University of Lausanne, Lausanne

7. The universities situated in Vatican City that are prescribed by section 3503 are the following:

Pontifical Gregorian University

8. The universities situated in Israel that are prescribed by section 3503 are the following:

Bar-Ilan University, Ramat-Gan

Ben Gurion University of the Negev, Beersheba, Jerusalem College for Women, Bayit-Vegan, Jerusalem

École biblique et archéologique française, Jerusalem

Hebrew University of Jerusalem, The, Jerusalem

Jerusalem College of Technology, Jerusalem

Technion-Israel Institute of Technology, Haifa

Tel-Aviv University, Tel-Aviv

University of Haifa, Haifa

Weizmann Institute of Science, Rehovot

Yeshivat Aish Hatorah, Jerusalem

9. The universities situated in Lebanon that are prescribed by section 3503 are the following:

St. Joseph University, Beirut

10. The universities situated in Ireland that are prescribed by section 3503 are the following:

National University of Ireland, Dublin

Royal College of Surgeons in Ireland, Dublin

University of Dublin, Dublin

11. The universities situated in the Federal Republic of Germany that are prescribed by section 3503 are the following:

Ruprecht-Karls-Universität Heidelberg, Heidelberg

Ukrainian Free University, Munich

12. The universities situated in Poland that are prescribed by section 3503 are the following:

Catholic University of Lublin, Lublin
Jagiellonian University, Krakow

13. The universities situated in Spain that are prescribed by section 3503 are the following:

University of Navarra, Pamplona

14. The universities situated in the People's Republic of China that are prescribed by section 3503 are the following:

Nanjing University, Nanjing

15. The universities situated in Jamaica that are prescribed for the purposes of section 3503 are the following:

University of the West Indies, Mona Campus, Kingston

16. [Repealed, SOR/2001-172, s. 7]

17. The universities situated in Australia that are prescribed by section 3503 are the following:

Adelaide University, Adelaide
Queensland University of Technology, Brisbane
University of Melbourne, The, Parkville
University of Queensland, The, Brisbane
University of Sydney, The, Sydney
University of Tasmania, Hobart

18. The university situated in the Republic of Croatia that is prescribed by section 3503 is the following:

University of Zagreb, Zagreb

19. The universities situated in South Africa that are prescribed by section 3503 are the following:

University of Natal, Durban
University of the Witwatersrand, The, Johannesburg

20. For the purposes of section 3503 the universities situated in the Netherlands are the following:

Leiden University, Leiden
Nyenrode University, Breukelen
University of Groningen, Groningen

21. For the purposes of section 3503 the universities situated in Hong Kong are the following:

Hong Kong University of Science and Technology, The,
Kowloon University of Hong Kong, The, Hong Kong

22. The university situated in New Zealand that is prescribed by section 3503 is the following:

Victoria University of Wellington, Wellington

23. The university situated in Hungary that is prescribed by section 3503 is the following:

Central European University, Budapest

24. The university situated in India that is prescribed by section 3503 is the following:

Panjab University, Chandigarh