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## **Reporting Requirements under the *Charities Accounting Act* as of December 4, 2023**

Prior to December 4, 2023, section 1 of the [\*Charities Accounting Act, R.S.O. 1990, c. C.10\*](#) (the CAA) required charities and others receiving or holding property for charitable purposes to give written notice to beneficiaries or trustees designated to receive charitable funds in wills or other instruments, and to the Public Guardian and Trustee.

On December 4, 2023, the [\*Less Red Tape More Common Sense Act, 2023\*](#) was enacted. That Act amended some of the reporting requirements under s. 1 of the CAA.

As of December 4, 2023, charities and others receiving or holding property for charitable purposes are no longer required to:

- send written notice to the Public Guardian and Trustee, or
- include their articles of incorporation (if the charity is a corporation) in their notice to beneficiaries or trustees under s. 1 of the CAA.

Section 2 of the CAA has not changed. Under s. 2 of the CAA, charities and others receiving or holding property for charitable purposes must produce the documents or information listed at s. 2 of the CAA if asked to do so by the Public Guardian and Trustee.

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