

From the Editor

This number of *The Philanthropist* contains Peter Broder's excellent discussion of current issues in the definition of "charity" as applied by the Canada Customs and Revenue Agency. He reviews the various calls for reform in recent years, both in Canada and in the Commonwealth, and provides a critical review of CCRA's registration process. This article is a major contribution to the literature on definition and will serve as a basic source of information for years to come.

The charity sector is the focus of considerable government attention in recent years, especially at the federal level. Our second article is a submission made by the Canadian Bar Association Charity and Not-for-Profit Law Section to the Department of Finance and Canada Customs and Revenue Agency, Charities Directorate in regard to various provisions of the *Income Tax Act* which are somewhat problematic for the sector. The submission is an excellent record of the state of the *Income Tax Act* at the time of its submission and explains the problems and issues very well. The recently announced proposed amendments to the *Income Tax Act* address a few of the points raised.

Our last submission is a piece by Judith Chopra who is Public Affairs Manager at Clarica. In her article, she discusses the manner in which corporations can manage their donations program to good effect and provides a case study of the experience of Clarica.

"Bookshelf" offers a rich and varied selection of reviews of books on charity and the not-for-profit sector including a primer on foundation management, cross-cultural, historical and philosophical explorations of giving and its meaning in the modern world, and a book on creating and maintaining a caring and capable board.



DAVID STEVENS
Editor