



Abortion Rights Coalition of Canada

Canada's only national political pro-choice advocacy group

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Position Paper #80

Why anti-choice groups should not have charitable tax status

Canada has over 310 anti-abortion groups and about 70% of them have charitable tax status.¹ Of the “charitable” groups, about 145 are anti-abortion “crisis pregnancy centres” (CPCs) that seek to dissuade Canadians from exercising the right to abortion. The rest are mostly advocacy groups against legal and accessible abortion.

During the 2021 election campaign, the federal Liberal Party promised to “no longer” provide charitable tax status to anti-choice groups, specifically giving as an example CPCs that engage in “dishonest counselling.”² This promise made it into the mandate letters of both the Finance Minister³ and the Minister for Women’s and Gender Equality.⁴

This paper explains the requirements for charitable tax status according to each allowable charitable purpose, and why anti-abortion groups⁵ fail to fulfill those purposes and therefore do not qualify as charities.

The 2018 changes for charities

In July 2018, the Ontario Superior Court of Justice struck down part of the *Income Tax Act* that limited political activity by charities,⁶ based on that restriction violating the right to freedom of expression under the *Charter of Rights and Freedoms*. The ruling immediately quashed the requirement that charities could only spend 10% of their resources on non-partisan political

¹ Anti-choice and Pro-choice Groups in Canada: <http://www.arcc-cdac.ca/publications.html>

² Liberal Party of Canada (2021). “Protecting your sexual and reproductive health and rights.” <https://tinyurl.com/4t8pmkus>

³ <https://www.pm.gc.ca/en/mandate-letters/2021/12/16/deputy-prime-minister-and-minister-finance-mandate-letter>

⁴ <https://www.pm.gc.ca/en/mandate-letters/2021/12/16/minister-women-and-gender-equality-and-youth-mandate-letter>

⁵ Original archived version of this paper from 2006: <http://www.arcc-cdac.ca/postionpapers/80-Charitable-Tax-Status-archived.pdf>

⁶ <https://www.cbc.ca/news/politics/charity-political-audits-cra-lebouthillier-farha-poverty-environmental-gray-liberal-1.4750295>

activities. The Liberal government accepted the decision and passed Bill C-86 in Dec 2018 that amended the *Income Tax Act* (among other measures).⁷

The Canada Revenue Agency eventually updated many of their charity guidelines on its website, including guidance on applying for charity status⁸ and how to operate a charity.⁹ The key change is that charities can now spend up to **100%** of their resources on political activities, provided those activities further the group's charitable purpose.¹⁰ Political activities are now called "public policy dialogue and development activities," or PPDDAs.

Some key charitable requirements remain unchanged, including the four allowable charitable purposes, and the prohibition of any partisan political activity – i.e., supporting particular parties, politicians, or candidates.

Charitable Purposes

A registered charity must devote its resources (funds, personnel, and property) to activities that advance its charitable purpose. A charity may have only one main charitable purpose, also called "heads" or "objects" of charity:¹¹

1. Relief of poverty
2. Advancement of education
3. Advancement of religion
4. Certain other purpose beneficial to the community in a way the law regards as charitable ("community benefit" category that can include a wide array of possible activities)

A charity's activities must meet a "public benefit" test regardless of its charitable purpose. This means the charitable purpose must be directed towards "achieving a universal good that is not harmful to the public—a socially useful endeavour."¹²

The CRA says: "The existence of public benefit is presumed for the first three heads of charity, but it must be demonstrated under the fourth head."¹³

⁷ <http://www.parl.ca/LegisInfo/BillDetails.aspx?billId=10127729&Language=E>

⁸ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policies-guidance-about-applying-registration.html>

⁹ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policies-guidance-about-operating-a-registered-charity.html>

¹⁰ <https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/federal-government-budgets/budget-2018-equality-growth-strong-middle-class/public-policy-advocacy-activities-charities/qa.html>

¹¹ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/applying-registration/charitable-purposes.html>

¹² <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-statement-024-guidelines-registering-a-charity-meeting-public-benefit-test.html>

¹³ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-001-upholding-human-rights-charitable-registration.html>

Further, a charity cannot be set up for “purposes that are contrary to public policy.”¹⁴ They also cannot “retain, oppose, or change the law, policy, or decision of any level of government in Canada or a foreign country.”¹⁵

While charities may run a “related business”,¹⁶ this commercial profit loophole does not seem applicable to any anti-choice group. Therefore, any activity that falls outside of the group’s designated charitable purpose would not be allowed.

Here is the breakdown of charitable purposes of anti-choice groups (as of December 2023):^{17, 18}

Charitable Purpose	Crisis pregnancy centres	Advocacy groups
1. Relief of poverty	89	57
2. Advancement of education	0	5
3. Advancement of religion	12	8
4. Community benefit, categorized as:	45 (total)	4 (total)
a. Health	41	2
b. Resource	3	1
c. Human Rights	0	1
d. Public foundation	1	0

How anti-choice groups don’t meet charitable purpose requirements

The views and missions of anti-choice groups mean that their charitable purpose activities are shaped by the goal of dissuading people from exercising their rights and/or advocating for the restriction of those rights.

Below we explain how CRA’s charitable purposes are ignored, misappropriated, or warped by anti-choice groups. Keep in mind that a charity may have only **one** of the four charitable purposes and all their activities and resources must support that purpose.

¹⁴ In the case of Everywoman’s Health Centre Society (1988) v MNR, [1992] 2 FC 52, at p 67: “It is well established that an organization will not be charitable in law if its activities are illegal or contrary to public policy.” <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/advancement-education-charitable-registration.html#fn5>

¹⁵ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/public-policy-dialogue-development-activities.html#toc3>

¹⁶ A “related business” means a commercial enterprise that earns profits, provided that the business is run by volunteers, or is subordinate to the charitable purpose. That means it must only support the purpose and not in any way overtake or sideline the charity’s work. <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-statement-019-what-a-related-business.html>

¹⁷ <http://www.arcc-cdac.ca/CPC-study/list-anti-choice-charities.pdf>

¹⁸ To simplify the table, four anti-choice groups that we designate as adoption agencies or abstinence-based education groups are not included.

Relief of Poverty

The CRA says: “To be a registered charity under the relief of poverty category, organizations must show both of the following: their beneficiaries are experiencing poverty [and] their activities provide a charitable benefit that relieves the poverty of their beneficiaries.”¹⁹

Relieving poverty does not seem to be the main activity of most anti-choice groups that have this charitable purpose. Indeed, some of them don’t seem to be doing *any* poverty relief. And while CPCs often collect and donate baby supplies, this is just one part of their work and often a small one. Here’s examples of groups that are supposed to be relieving poverty:

LifeCanada National: This advocacy group openly admits its purpose has nothing to do with relieving poverty. “LifeCanada is a national association of educational pro-life groups who promote and protect the value of human life. Our mandate is to create resources, training, and programming for our member groups.”²⁰

Central Alberta Pregnancy Care Centre: While a few of this CPC’s activities such as a “Baby bottle drive” may help relieve poverty, the centre mostly provides a range of educational programs and pregnancy counselling,²¹ none of which are limited to people in poverty.

Choose Life Niagara: This advocacy group is all about education, with a mandate that says it: “promotes respect for human life from conception to natural death through education.”²² They list a “Diaper Drive” activity but not for their own clients – diapers are donated to local pregnancy centres.

Advancement of Education

The CRA recognizes that the concept of education is broad but limits the definition under charity law as follows: “to provide knowledge or develop abilities by deliberate teaching or training.” Education also includes “improving a useful branch of human knowledge through research.”²³

Notably, the subject matter must be “useful and have educational value” and must not be “focused on promoting a point of view.”

Also: “...a structured attempt at education is required, as well as a clear teaching or learning component that is available to students or the general public.”²⁴

¹⁹ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/charitable-registration-relief-poverty.html>

²⁰ <https://lifecanada.org/about/>

²¹ <https://www.pregnancycare.ca/about>

²² <https://www.chooselifeniagara.com/who-we-are>

²³ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/advancement-education-charitable-registration.html>

²⁴ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-001-upholding-human-rights-charitable-registration.html>

In a 1999 court decision that upheld the revocation of an anti-choice group's charitable status,²⁵ the court said that information must be "provided in a structured manner that would genuinely advance education," and put learners "in a position to weigh the viewpoints [advanced by the group] against opposing viewpoints in making up their minds one way or the other".

Anti-choice groups with the charitable purpose of advancing education cannot meet the requirements, because they are focused on promoting one specific and biased point of view. Their "educational" activities are often unstructured (e.g., pamphlets, newsletters, websites, informal meetings etc.), and consist largely of propaganda, opinion, misinformation, and appeals to emotion and religious beliefs. Their "research" is not objective as it selectively supports their own conservative or religious viewpoints, and therefore should not be considered useful or of value.

As an example, the Saskatchewan Pro-Life Association has "education" as their charitable purpose, yet their vision is:²⁶

"One day in Saskatchewan and Canada, everyone will recognize that personhood and the right to life (enshrined in the Canadian Charter) belong to all human life, including the preborn child. Human life will be cherished in the hearts and minds of people in such a powerful way that the killing of innocent human life through abortion, assisted suicide, euthanasia, or any other means, will be unthinkable."

Advancement of Religion

Surprisingly, only nine percent of anti-choice groups have this as their charitable purpose. But the anti-choice viewpoint is strongly associated with fundamentalist religious beliefs, particularly the Catholic Church and evangelical Christianity. Most CPCs consider themselves Christian ministries or faith-based,²⁷ and hints of a religious basis can still be found on most anti-choice websites despite recent efforts by many groups to scrub their sites of religious and even anti-abortion rhetoric (ironically, because they are afraid of losing their charitable tax status²⁸).

In Canada, governments and secular charities provide most social services (not churches), over a third of the population has no religion,²⁹ and 51% of Canadians believe that religion does more harm than good.³⁰ It therefore seems unreasonable and unfair to give religious groups and churches the privilege of charitable purpose dedicated to "advancing religion."

²⁵ Alliance for Life v. Canada (Minister of National Revenue), Federal Court of Appeal, 1999-05-05, A-94-96.
<https://decisions.fca-caf.gc.ca/fca-caf/decisions/en/item/31484/index.do>

²⁶ <https://www.saskprolife.com/>

²⁷ <https://www.arcc-cdac.ca/cpcstudy-2023/>

²⁸ <https://bccatholic.ca/news/canada/pregnancy-centres-ready-to-challenge-ottawa-over-tax-status>
AND "A note from Dr. Laura." <https://tinyurl.com/2p969vu9>

²⁹ <https://www.statcan.gc.ca/en/census/census-engagement/community-supporter/ethnocultural-and-religious-diversity>

³⁰ <https://globalnews.ca/news/3522802/religion-is-increasingly-seen-as-doing-more-harm-than-good-in-canada-ipsos-poll/>

Nevertheless, anti-choice charities would have at least been more honest if they had applied for charity status to advance religion. Honesty should be a basic criterion for a prospective charity.

Community Benefit

Most anti-choice groups with this charitable purpose are CPCs, with most citing “Supportive health care” as their main activity.

The CRA defines Supportive health care as³¹ “providing support to individuals diagnosed with health conditions or their caregivers and families.”

“The services or products should support recovery from, or living with, a health condition.”

“Since by their nature supportive health services or products do not normally raise quality or safety concerns, requirements relating to quality and safety generally do not apply. However, when the nature of the service or product does raise quality or safety concerns, the risk of any harm that may arise from the proposed activity must be weighed and a net benefit must result.”

CPCs provide biased pregnancy counselling by untrained peer counsellors. It’s unclear if pregnancy would count as a “diagnosed health condition”, but even if it does, the “support” often involves dissuading clients from using contraception and having abortions.

An interesting exception is the Hopewell Clinic & Pregnancy Centre Society. This CPC in Kamloops BC provides a range of educational programs and has nurses on staff to deliver medical services including STI testing³² – yet its charitable purpose is to **advance religion**. The only hint of religion on the centre’s website is a reference to being a “Christian charity” on their About page,³³ and a list of religious donors on their Baby Bottle campaign page.³⁴

Examples of CPCs that have “supportive health care” as their community benefit purpose:

West Yellowhead Pregnancy Care Centre: They list seven services,³⁵ but six do not support individuals diagnosed with health conditions (excepting Miscarriage Recovery & Support).

Orillia Pregnancy Resource Centre: Listed services do not support individuals diagnosed with health conditions. They provide help to “women facing an unexpected pregnancy or

³¹ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/promotion-health-charitable-registration.html>

³² <https://www.hopewellkamloops.ca/sti>

³³ <https://www.hopewellkamloops.ca/aboutus>

³⁴ <https://www.hopewellkamloops.ca/baby-bottle-campaign>

³⁵ Listed services are: Free Pregnancy Testing, Pregnancy Options Counselling, Post Abortion Recovery & Support, Miscarriage Recovery & Support, Adoption Support, Earn While You Learn Program, Healthy Relationships Presentations. <http://www.wypcc.ca/services.html>

who are struggling with post-abortion stress,³⁶ but the latter is not a diagnosed health condition.³⁷

Norfolk Pregnancy and Family Resource Centre: The list of services do not include anything related to diagnosed health conditions other than miscarriage support.³⁸ “Abortion recovery” support does not relate to any known health condition.

Public Benefit

The CRA says: “The public benefit requirement involves two parts: a) there must be a tangible benefit, and b) the benefit must be directed to the public or a sufficient section of the public. An intangible public benefit may also be acceptable when there is clear general consensus that the benefit exists.”³⁹

Abortion has been decriminalized since 1988 and has become a fundamental Charter right for people capable of pregnancy.⁴⁰ Yet anti-choice advocacy groups exist to oppose this right and ultimately want to re-criminalize abortion. This serves no public benefit, is harmful to society, and is discriminatory against ciswomen and transgender people. It also violates the requirement that charities cannot “retain, oppose, or change the law, policy, or decision of any level of government in Canada or a foreign country.”⁴¹

While CPCs are not generally politically active, they pose a threat to Canadians’ access to necessary healthcare. They use medical misinformation and ideological propaganda to advance their message,^{42, 43} which cannot have any public benefit since it is not based on reputable research or evidence, and fails the requirement that charities be “truthful, accurate, and not misleading.”⁴⁴

Dozens of anti-choice groups have had charitable status for decades, long before major cultural and legal changes in Canada brought more rights and equality to ciswomen, the 2S/LGBTQ2+ community, and other minorities. For example, the Supreme Court decriminalized abortion in 1988 in the Morgentaler case, citing the Charter rights of women.

³⁶ Services offered: Options Information, Ongoing Support, Referrals to Community Resources, Adoption Referrals, Post-Abortion Support. <https://www.prcorillia.ca/>

³⁷ <https://www.healthline.com/health/post-abortion-syndrome#suggested-symptoms>

³⁸ Services offered: Pregnancy tests (self-administered), Options consultations, Information on abortion types and risks, Pregnancy education & support, Parenting classes and education, Miscarriage support, Care closet (material assistance), Pastoral care & counseling. <https://www.norfolkpc.org/services>. Also Abortion Recovery. <https://www.norfolkpc.org/after-abortion-support>

³⁹ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-001-upholding-human-rights-charitable-registration.html>

⁴⁰ <http://www.arcc-cdac.ca/postionpapers/65-abortion-charter-right.pdf>

⁴¹ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/public-policy-dialogue-development-activities.html#toc3>

⁴² <https://www.actioncanadashr.org/abortion-myths/>

⁴³ See Appendix 1 and 2: <http://www.prochoicereactionnetwork-canada.org/Exposing-CPCs-in-BC.pdf>

⁴⁴ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/public-policy-dialogue-development-activities.html>

Since abortion is now a protected fundamental right, anti-choice advocacy groups no longer serve any public benefit – indeed, their activities conflict with government obligations to uphold Charter rights, prevent gender discrimination, and ensure accessible healthcare. Therefore, they violate the requirement that charities cannot be set up for “purposes that are contrary to public policy.”

Human Rights

The CRA relies on common law – i.e., court cases – to determine what are charitable activities, as the term “charitable” is not defined in the *Income Tax Act*. This means that the *Income Tax Act* does not require charities to abide by the Charter and human rights codes.

According to Sharmila Khare, Director General of the Charities Directorate, “The courts have established that a charity’s purposes and activities must not violate officially declared and implemented Canadian public policy, including constitutionally enshrined or legislated human rights.”⁴⁵

Further, CRA guidelines say the following about support for human rights as a charitable purpose:⁴⁶

“It is clear that upholding human rights is consistent with existing, broadly based legislation and public policy. This establishes it as undoubtedly beneficial to the public, and not political, as long as charities respect the prohibition on political purposes and the limitations on political activities.”

“The Charities Directorate recognizes that activities that uphold human rights can further charitable purposes under all four heads of charity.... In particular, under the fourth head [community benefit], upholding human rights can be considered a charitable purpose coming under one of the following established subcategories: moral and ethical development of the community, upholding the administration and enforcement of the law, and preserving human life.”

“...upholding the administration and enforcement of the law ...is a recognized charitable purpose under the fourth head.” However: “...advocating for the establishment of new legal rights at the domestic or international level outside these limits disqualifies groups from charitable registration.”

Anti-choice groups do not support human rights but instead seek to restrict them. And fetuses do not have human rights under Canadian law and jurisprudence.⁴⁷

⁴⁵ Nov 28, 2023 correspondence to ARCC.

⁴⁶ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-001-upholding-human-rights-charitable-registration.html>

⁴⁷ <https://www.arcc-cdac.ca/media/2020/06/court-decisions-laws-abortion-canada.pdf>

Some groups such as the anti-choice group “Choose Life Niagara”,⁴⁸ also known as Niagara Right to Life, openly disregard the rights of pregnant people and use offensive rhetoric and false science to support their work. They employ inflammatory anti-abortion rhetoric not based in reality or science.^{49, 50}

“Abortion stops a pregnancy and ends the life of an innocent unborn child. Abortion is the killing of a human being.

“Abortions can be performed legally right up until birth.⁵¹

“Scientific evidence is clear that pain can be experienced by unborn children by 20 weeks, but they have a capacity to feel pain much earlier.⁵²

“There are over 100 possible physical or psychological complications that can occur after abortion.”⁵³

Recommended Changes to Charity Guidelines

The CRA should interpret charitable guidelines in a modernized way that recognizes Charter and human rights and requires charities to respect them. For example, it could adopt criteria similar to the Canada Summer Jobs program,⁵⁴ which disqualifies an organization from hiring students if its activities advocate discrimination or “actively work to undermine or restrict a woman’s access to sexual and reproductive health services.”

Canadians want to feel confident that charities do good works and are worthy of their donations. Indeed, having charitable tax status can significantly enhance an organization’s ability to fundraise,⁵⁵ not just because it can offer tax receipts but due to the legitimacy that charitable status bestows. Anti-choice charities do not deserve such legitimacy because of their unethical and biased practices.

We call for new groups to be refused charitable status, and for existing anti-choice groups to have their charity status reviewed and revoked accordingly.

⁴⁸ <https://www.chooselifeniagara.com/>

⁴⁹ <https://www.chooselifeniagara.com/abortion>

⁵⁰ <https://www.chooselifeniagara.com/abortion-fact-sheet-1>

⁵¹ Only abortions for compelling reasons, mostly lethal fetal anomaly, are available in Canada after 20 weeks.

<https://www.arcc-cdac.ca/media/position-papers/22-Later-Abortions.pdf>

⁵² American College of Obstetricians and Gynecologists: “The science conclusively establishes that a human fetus does not have the capacity to experience pain until after at least 24–25 weeks.”

<https://www.acog.org/advocacy/facts-are-important/gestational-development-capacity-for-pain>

⁵³ American College of Obstetricians and Gynecologists: “Complication rates from abortion are extremely low.

Only about 2% of women who undergo abortion experience a complication associated with the abortion, and most complications are minor and easily treatable with follow-up procedures or antibiotics.”

<https://www.acog.org/advocacy/abortion-is-essential/come-prepared/abortion-access-fact-sheet>

⁵⁴ <https://www.canada.ca/en/employment-social-development/services/funding/canada-summer-jobs/screening-eligibility.html>

⁵⁵ <https://www.imaginecanada.ca/en/360/supporting-non-charities-why-should-funders-consider-it>