



Guide RC4108, *Registered Charities and the Income Tax Act*, is no longer available

Guide RC4108 was introduced in 2000. Since then, legislative changes have made the information in the guide out dated. For example, the rules about the designation of charities, their disbursement quota, and the eligible amount of a gift have changed. Also, the guide does not give information about the penalty and suspension provisions.

Guide RC4108 was published at a time when the Charities Directorate did not have a significant Web presence. In recent years, the Charities and Giving Web pages have been substantially improved and have essentially replaced the guide. The information that was in the guide has been updated, enhanced, and reorganized and can now be found in the [Operating a registered charity](#) section of the [Charities and Giving](#) Web pages.

To reduce paper and to improve the timeliness and accuracy of the information we give to registered charities, the Charities Directorate has decided to stop publishing Guide RC4108. Our Web pages will give charities the comprehensive, up-to-date information they need to comply with the requirements of the *Income Tax Act*.