

# Andrew Valentine

## Partner

### Toronto

#### OFFICE

416.595.2980

avalentine@millerthomson.com



## Industries & Expertise

### INDUSTRIES

Charity & Not-For-Profit

### EXPERTISE

Corporate Governance | Charities & Not-For-Profit

## Biography

### BAR ADMISSION

Ontario, 2008

### EDUCATION

- LL.B., Western University, 2007
- Humber College (music), 2004
- B.A. (history, honours), Queen's University, 2002

### LANGUAGES SPOKEN

English

Andrew Valentine is the National Leader of Miller Thomson's Social Impact Group. Andrew has deep knowledge of charity and non-profit law and acts as a trusted advisor to charities and non-profit organizations on a full range of legal matters, including ongoing tax and regulatory compliance, corporate governance,

integrations and restructurings, gift planning, incorporation and charitable registration, and CRA audits. Andrew is skillful at working with organizations that operate internationally and in structuring effective relationships between Canadian organizations and their partners worldwide. Andrew also advises regularly on social enterprise and social finance, and in assisting clients to develop unique structures to increase revenue and pursue their missions effectively. Andrew's clients include international relief and development charities, educational and health institutions, community foundations, private foundations, trade and industry associations, and private recreational and social clubs. Andrew is an regular writer and speaker in the field of charity and non-profit law. He has written extensively on charity and non-profit topics and is regularly invited to speak at legal and industry conferences. Andrew is invited to participate in policy discussions on charity and non-profit issues and his thought leadership has contributed to policy developments in the sector.

## Industry involvement

### Recognition

- *The Best Lawyers in Canada* – Charities/Non-Profit Law, 2023-2025; Trusts and Estates, 2024-2025
- *Recognized as a Thomson Reuters Stand-out lawyer*, 2024 – 2025
- *The Canadian Legal Lexpert Directory* – Charities/Not-For-Profit Law, 2016 – 2025
- Chambers Canada, Charities/Non-Profits, 2021-2024
- *Chambers Canada Up and Coming Lawyer*, Charities/Non-Profits, 2019 – 2020
- Acritas Stars global survey of stand-out lawyers, 2018

### Thought leadership

#### Presentations

- "Business Activities and Social Enterprise: Legal Considerations", Coffee Talk: A Miller Thomson LLP Health Industry Seminar Series with Kanani, K., Miller Thomson LLP, December 6, 2017
- "Recent Legal Developments in Gift Planning", The Canadian Association of Gift Planners' National Conference, April 6, 2016
- "Current Need-to-Know Topics in Charity Law", Ontario Bar Association's Institute, February 5, 2016
- "Navigating CASL – A Fundraiser's Guide", AFP Congress, November 25, 2015

#### Published Articles

- Co-author Robert Hayhoe, "Charitable Revocations Show Troubling New Trend" *Lawyers Weekly*, March 6, 2009
- "Policy Tips for Service of Alcohol" *Miller Thomson Charities Newsletter*, March 2009

- "Charitable Registration Revocation Process: Recent Trends" *Miller Thomson Charities Newsletter*, February 2009
- "Court Upholds Revocation of Charity Registered in Error" *Miller Thomson Charities Newsletter*, January 2009
- "Court Eases Record-Keeping Obligations for International Charitable Activities" *Miller Thomson Charities Newsletter*, December 2008
- "Donations of Depreciated Securities" *Miller Thomson Charities Newsletter*, November 2008
- Co-author Jacqueline L. King & Adriane Yong, "Supreme Court expands CRA's investigative powers over charities" *7 STEP Inside* 3, October 2008
- Co-author Robert B. Hayhoe, "Charity Rules", *STEP Journal*, August 2008
- Co-author Jacqueline L. King, "The Structure of Jurisdiction Analysis" 34 Adv. Q. 416, 2008
- Co-author Kate Lazier, "Tax Court Denies Application for Postponement of Suspension in International Charity Association Network (ICAN) v. HMR" 11:2 Charitable Thoughts, *Ontario Bar Association*, Charity and Not-For-Profit Section, 2008
- Co-author Robert B. Hayhoe, "The Tax Court of Canada: Charity Suspension Postponements Unavailable?" 56 Can. Tax. J. 167, 2008
- "Tax Court Denies Application for Postponement of Suspension of International Charity Association" *Miller Thomson Charities Newsletter*, January 2008
- Co-author Andrew Roman, "Measuring Competition Relatively: The Canadian Federal Court's Decision in Canada Pipe" 1 Antitrust Report 14, 2007
- Co-author Stephen G.A. Pitel, "The Evolution of the Extra-Territorial Mareva Injunction in Canada: Three Issues" 2 J. Priv. Int. L. 339, 2006

## **Publications**

- Liberal Government Increases Top Tax Rates and Adjusts the Charitable Tax Credit at the Same Time!, *Charities and Not-for-Profit Newsletter*, February 3, 2016
- New CRA Advisory on Political Activities Focuses on Federal Election, *Charities and Not-for-Profit Newsletter*, September 3, 2015
- Third Party Penalties in Income Tax Act Do Not Attract Charter Protection: Supreme Court of Canada Affirms Federal Court of Appeal Decision in *Guindon v. Canada*, *Charities and Not-for-Profit Newsletter*, August 14, 2015
- CRA Comments on Spousal Sharing of Estate Donation Tax Credits, *Charities and Not-for-Profit Newsletter*, March 31, 2015
- Ontario Ministry Releases Report on Potential Dual Purpose Corporate Legislation, *Charities and Not-for-Profit Newsletter*, January 30, 2015
- Ontario Government Passes *Broader Public Sector Executive Compensation Act, 2014*, *Charities and Not-for-Profit Newsletter*, December 2014

- CRA Comments on Tax Treatment of Fundraising Event Organized by an Individual, Charities and Not-for-Profit Newsletter, October 2014
- Department of Finance Releases Draft Legislation to Implement Changes to Charitable Bequests, Charities and Not-for-Profit Newsletter, September 2014
- CRA Releases Guidance on Ineligible Individual Rules, Charities and Not-for-Profit Newsletter, August 2014
- Speech by Director General of the Charities Directorate is Published Online, Charities and Not-for-Profit Newsletter, July 2014
- ONCA Delayed Until 2016, Charities and Not-for-Profit Newsletter, July 2014
- Anti-Spam Law to Come Into Force in One Month, Charities and Not-for-Profit Newsletter, May 2014
- Alberta Societies Act Amended to Permit Continuance by Non-Profit Corporations, Charities and Not-for-Profit Newsletter, May 2014
- New CRA Resources, Charities and Not-for-Profit Newsletter, April 2014
- Update on the CNCA Continuance Process, Charities and Not-for-Profit Newsletter, March 2014
- Manitoba repeals The Charities Endorsement Act, Charities and Not-for-Profit Newsletter, January 2014
- Updating information with government regulators is important, Charities and Not-for-Profit Newsletter, January 2014
- Canada's Anti-spam Law (CASL) is coming into force on July 1, 2014 – Some suggestions for compliance preparation, Charities and Not-for-Profit Newsletter, December 2013
- Saskatchewan introduces bill to govern informal public appeals, Charities and Not-for-Profit Newsletter, November 2013
- Finance Committee Releases Public Recommendations for 2014 Budget, Charities and Not-for-Profit Newsletter, October 2013
- CRA Releases New Guidance on the Promotion of Health and Charitable Registration, Charities and Not-for-Profit Newsletter, September 2013
- CRA Comments on the Donation of Shares to a Public Foundation, Charities and Not-for-Profit Newsletter, September 2013
- Clergy Residence Deduction – Can it be claimed for two separate residences?, Charities and Not-for-Profit Newsletter, August 2013
- CRA Releases Guidance on Drafting Charitable Purposes, Charities and Not-for-Profit Newsletter, July 2013
- Director General of CRA Charities Directorate Discusses Political Activities, Charities and Not-for-Profit Newsletter, June 2013
- Human Resources and Skills Development Canada Releases Report on National Call for Concepts for Social Finance, Charities and Not-for-Profit Newsletter, May 2013
- NPO Update, Charities and Not-for-Profit Newsletter, April 2013
- Federal Budget Review, 2013

- CRA Comments on NPOs and Community Contribution Companies, Charities and Not-for-Profit Newsletter, February 2013
- Tax Treatment of the Provision of Rent-Free Leases to Charity, Charities and Not-for-Profit Newsletter, January 2013
- CRA Releases Guidance on Arts Activities and Charitable Registration, Charities and Not-for-Profit Newsletter, December 2012
- Department of Finance Comments on Penny Fundraising, Charities and Not-for-Profit Newsletter, December 2012
- CRA Releases Guidance on Registration and Information on Failure to File T3010, Charities and Not-for-Profit Newsletter, November 2012
- CRA Comments on Donations of Depreciable Property, Charities and Not-for-Profit Newsletter, October 2012
- CRA Announces Completion of Joint Action Plan for Small and Rural Charities Initiative, Charities and Not-for-Profit Newsletter, September 2012
- CRA Releases Updated Guidance on Community Economic Development: Expands Acceptable Program Related Investments, Charities and Not-for-Profit Newsletter, August 2012
- CRA Comments on Treatment of Donated Employment Income, Charities and Not-for-Profit Newsletter, August 2012
- CRA Releases Updated Information re Application Procedures, Charities and Not-for-Profit Newsletter, July 2012
- CRA Comments on NPO Issues Facing Sports Clubs and Associations, Charities and Not-for-Profit Newsletter, June 2012
- Recent Case Reminds Charities about the Risks with False Donation Receipts, Charities and Not-for-Profit Newsletter, June 2012
- Speech by Director General of Charities Directorate Published Online, Charities and Not-for-Profit Newsletter, May 2012
- Tax Treatment of Charitable Donations From Spousal Trusts, Wealth Matters, Spring 2012
- CRA Releases Updated Fundraising Guidance, Charities and Not-for-Profit Newsletter, April 2012
- Tax Treatment of Charitable Donations from Spousal Trusts, Charities and Not-for-Profit Newsletter, February 2012
- NPO Issues – Whose Income Is It?, Charities and Not-for-Profit Newsletter, February 2012
- National Arts Service Organizations, Charities and Not-for-Profit Newsletter, January 2012
- Social Enterprise in Canada, The 2012 Lexpert®/American Lawyer Guide to the Leading 500 Lawyers in Canada, 2012
- Court Releases Decision on Certification of Donation Tax Shelter Class Action, Charities and Not-for-Profit Newsletter, December 2011

- CRA Releases Draft Guidance on Registration of Arts Organizations, Charities and Not-for-Profit Newsletter, November 2011
- Canada *Not-for-Profit Corporations Act* Proclaimed in Force, Charities and Not-for-Profit Newsletter, October 2011
- CRA Releases Animal Welfare Guidance, Charities and Not-for-Profit Newsletter, September 2011
- Recent Decision Highlights Importance of Proper Receipting, Charities and Not-for-Profit Newsletter, July 2011
- NPO Update, Charities and Not-for-Profit Newsletter, June 2011
- When Do Naming Rights Constitute an Advantage?, Charities and Not-for-Profit Newsletter, May 2011
- Considerations Involved in the Return of a Charitable Gift, CCCC Bulletin, 2011
- 2011 Federal Budget: Provisions Regarding Charities and Other Qualified Donees, Charity Talk, Canadian Bar Association, 2011
- Federal Court Of Appeal Upholds Decision Denying Charitable Credits, Charities and Not-for-Profit Newsletter, April 2011
- Budget 2011 Extends Charity Regulatory Regime to Other Qualified Donees, Charities and Not-for-Profit Newsletter, March 2011
- CRA Releases Proposed Guidance on the Promotion of Animal Welfare, Charities and Not-for-Profit Newsletter, February 2011
- The State of Social Enterprise in Canada, Horizons – Innovative Communities: Agents of Change, 2011
- Can the Purpose of Promoting Debate on Government Policy be Charitable?, Charities and Not-for-Profit Newsletter, December 2010
- Charities Directorate Receives Positive Review From Auditor General, Charities and Not-for-Profit Newsletter, November 2010
- Upcoming Seminars in Southwestern Ontario and Toronto, Charities and Not-for-Profit Newsletter, October 2010
- Department of Finance Releases Draft Legislation on Disbursement Quota Changes, Charities and Not-for-Profit Newsletter, September 2010
- CRA Confirms Strict Interpretation of NPO Tax Exemption, Charities and Not-for-Profit Newsletter, August 2010
- Fees Under the New Not-For-Profit Corporations Act, Charities and Not-for-Profit Newsletter, July 2010
- Client Awarded Judgment Against Accountant Who Advised In Favour Of Donation Tax Shelter Scheme, Charities and Not-for-Profit Newsletter, July 2010
- European Approach to Cross-Border Giving, Charities and Not-for-Profit Newsletter, June 2010
- Case Law Update, Charities and Not-for-Profit Newsletter, May 2010
- What Counts as a Donor Benefit? A Recent Case on Scholarships, Charities and Not-for-Profit Newsletter, April 2010

- Budget 2010 Significantly Reduces Disbursement Quota Obligations for Charities, Charities and Not-for-Profit Newsletter, March 2010
- Budget 2010: Some Changes Will Have to Wait, Charities and Not-for-Profit Newsletter, March 2010
- Federal Court of Appeal Rejects Constitutional Challenge to CRA Jurisdiction, Charities and Not-for-Profit Newsletter, March 2010
- Membership Rights Under the Canada Not-For-Profit Corporations Act, Charities and Not-for-Profit Newsletter, January 2010
- Federal Court of Appeal Confirms Transfers of Non-Qualifying Securities, Charities and Not-for-Profit Newsletter, December 2009
- Avoiding Mistakes When Filing the T3010B Information Return, Charities and Not-for-Profit Newsletter, November 2009
- Ontario Public Guardian & Trustee Releases Fundraising Bulletin, Charities and Not-for-Profit Newsletter, October 2009
- Returning Gifts, Charities and Not-for-Profit Newsletter, June 2009
- Update on International Record-Keeping Requirements, Charities and Not-for-Profit Newsletter, April 2009
- Charitable Registration Revocation Process: Recent Trends, Charities and Not-for-Profit Newsletter, February 2009
- Court Upholds CRA Revocation of Charity Registered in Error, Charities and Not-for-Profit Newsletter, January 2009
- Court Decision Eases Record-Keeping Obligations For International Charitable Activities, Charities and Not-for-Profit Newsletter, December 2008
- Donations of Depreciated Securities, Charities and Not-for-Profit Newsletter, November 2008
- Charity Rules, Step Journal, 2008
- Supreme Court expands CRA's investigative powers over charities, Step Inside, 2008
- Tax Court Upholds Transfers of Non-Qualifying Securities, Charities and Not-for-Profit Newsletter, October 2008
- The Tax Court of Canada: Charity Suspension Postponements Unavailable?, Canadian Tax Journal, 2008
- Donors Bring Class Action Against Tax Shelter Charity, Charities and Not-for-Profit Newsletter, May 2008
- Competition Bureau Launches Education Campaign to Help Organizations Combat Fraud, Charities and Not-for-Profit Newsletter, April 2008
- Tax Court Denies Application for Postponement of Suspension in International Charitable Association Network (ICAN) v. HMR, 11:2 Charitable Thoughts, Ontario Bar Association, Charity and Not-For-Profit Section, 2008
- Federal Government Releases Draft Legislation Providing New Incentive for Corporate Donations of Medicine, Charities and Not-for-Profit Newsletter, November 2007

## **Memberships & affiliations**

- Canadian Bar Association
- Ontario Bar Association: Charities and Not-For-Profit Section
- Canadian Association of Gift Planners
- American Bar Association, Section of Taxation, Exempt Organizations Committee