MILLER THOMSON

Susan M. Manwaring

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Secteurs et Expertises

SECTEURS

Organismes de bienfaisance et à but non lucratif

EXPERTISE

Organismes de bienfaisance et à but non lucratif | Gouvernance d'entreprise | Droit fiscal

Biographie

FORMATION

- Completed Canadian Institute for Chartered Accountants Indepth Tax Course, January, 1991
- L.L.B., Osgoode Hall Law School, York University, 1983
- Queen's University, 1978-80

LANGUES

Anglais

A distinguished legal authority, Susan Manwaring offers comprehensive counsel to charities, non-profits, and social enterprises. She excels in general counsel and specialized tax services, extending her knowledge and experience nationally and globally. Susan is a senior member of Miller Thomson's Social Impact Group, delving into intricate charity and non profits issues, tax dispute and audit matters involving charities and non profits, and international programming and structuring activities. In addition, Susan provides sophisticated

advice on social enterprise and social finance issues, having worked on the first two Social Impact Bonds funded by provincial or federal governments. She has also advised numerous social enterprises about regulatory and structuring issues, working with public and private foundations in the field of mission investing and social finance.

Susan's educational journey and legal contributions stand as pillars of her success. With ample experience on various government committees, Susan's interest in charity and tax policy matters are demonstrated by her impact from appearances before senate committees, and her ongoing advocacy for regulatory advancements in the charitable sector. Her passion and dedication shine through her myriad accomplishments, marking her as an invaluable legal ally.

Active in the legal realm, Susan embodies a wealth of knowledge, notably focusing on charity compliance, taxation, and provincial regulations. Her keen insights led to an appointment to the Canada Revenue Agency Consultation Panel. Susan has been actively involved in the Canadian and Ontario Bar Association work for charities and non-profits. A prolific writer and speaker, Susan frequently addresses crucial topics such as social finance and non-profit issues, enriching the legal landscape with her contributions.

Engagement

Reconnaissance

- *The Best Lawyers in Canada* – Charities/Non-Profit Law, 2019-2026; Trusts and Estates, 2008-2026
- *Chambers Canada*, Charities/Non-Profits, 2018-2026
- *The Canadian Legal Lexpert Directory,* Charities/Not-for-Profit Law, 2006-2026
- Recognized as a *Thomson Reuters Stand-out lawyer*, 2023-2025
- 2021 Recipient of the Jane Burke-Robertson Award, CBA Charity Law Online Symposium
- *Lexpert Zenith Award,* Change Agents in Law, 2019
- 2010 Winner of the Ontario Bar Association's AMS/John Hodgson Award for her exceptional contribution to and achievements in the practice of law in the charities and not-for-profit sector
- 2010 Friend of the Canadian Association of Gift Planners for her exemplary vision, talent, dedication and contributions to the CAGP-ACPDP, as well as to gift planning in Canada and to the betterment of society as a whole

Leadership éclairé

- "Influencing Ottawa: Three Decades of CAGP Advocacy and Taking Control of Tax Policy for Planned Giving", *Canadian Association of Gift Planners National Conference*, April 2026
- Featured on CharityVillage Connects podcast, "How Bill S-216 Could Transform the Canadian Nonprofit Sector Forever", June 14, 2022

- Quoted in Canadian Lawyer, “Ottawa proposes changes to how charities can fund third-party organizations “, May 3, 2022
- “Registered Charities and Revenue Generation: Where to Now?”, Canadian Tax Foundation, March 16, 2022
- Appointed to Government of Canada’s Advisory Committee on the Charitable Sector, August 2019 – August 2021
- “Charitable Donations of Life Insurance – CAGP Guidelines“, CAGP, May 21, 2021
- “Regulating Business Activity”, Muttart Intersections and Innovations, May 14, 2021
- “The Business of Charities & Nonprofits: The Need for Change“, PANL Perspectives, March 8, 2021
- Quoted in The Philanthropist Journal, “Reforming Income Tax Act’s “direction and control”, February 23, 2021
- Appeared before the Senate Special Committee on the Charitable Sector to present on legal and regulatory challenges faced by charities and nonprofit organizations, April 8, 2019
- Appointed as part of the External Advisory Committee for the Partnership for Gender Equality, December 2018
- Appeared before the Senate Special Committee on the Charitable Sector to present on impact of public policy on charities and non-profit organizations, and of the voluntary sector, December 10, 2018
- Appeared before Senate Standing Committee on National Finance to present on Bill C-86, Budget Implementation Act, 2018, No. 2 and non partisan activities of charities, November 28, 2018
- Appeared before the Senate Special Committee on the Charitable Sector to present on the funding of the charitable sector with a focus on new sources of funding including social finance/enterprise and hybrid organizations, September 18, 2018
- Susan Manwaring named to federal panel examining charities’ political activities, September 27, 2016
- “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
- “CRA Says There’s “Substantial Compliance” As Political Activities Audit Program Winds Down”, Charities and Not-for-Profit Newsletter, January 25, 2016
- “Federal Election Year – Are You Keeping Track of Political Activities?”, Charities and Not-for-Profit Newsletter, July 2, 2015
- “Deadline for Proposals to Participate in Social Finance Accelerator Initiative July 17, 2015”, Charities and Not-for-Profit Newsletter, June 24, 2015
- “CRA and the Political Activities Audits – An Update”, Charities and Not-for-Profit Newsletter, January 30, 2015
- “Canada weighs in on Social Impact Investing: Highlights from the Report of the National Advisory Committee”, Charities and Not-for-Profit Newsletter, September 2014
- “Supreme Court of New Zealand Finds That Political Purposes Can Be Charitable”, Charities and Not-for-Profit Newsletter, August 2014

- "U.K. Charity Commission Decision in the Human Dignity Trust Overturned – Implications of the Decision", Charities and Not-for-Profit Newsletter, July 2014
- "Primary Purpose of Raising Funds" under CASL – What does it mean?, Charities and Not-for-Profit Newsletter, June 2014
- "Social Impact Bond Launched in Saskatchewan", Charities and Not-for-Profit Newsletter, May 2014
- "U. K. Government Announces Tax Relief for Social Investment", Charities and Not-for-Profit Newsletter, March 2014
- "Announcing The Pemsel Case Foundation", 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
- "CRA Announces Application Process for Organizations Wanting to be Recognized as Qualified Donees", Charities and Not-for-Profit Newsletter, July 2013
- *"Prescient Foundation v. M.N.R."*, Charities and Not-for-Profit Newsletter, May 2013
- "Charities and Political Activities", Miller Thomson Charities Law Update seminar, 2013
- "Federal Budget Review", 2013
- "Report of the Standing Committee on Finance – Tax Incentives for Charitable Giving in Canada", Charities and Not-for-Profit Newsletter, February 2013
- "CRA Unveils New T3010 E(13)", Charities and Not-for-Profit Newsletter, January 2013
- "Court Finds Fundraiser Guilty of Fraud", Charities and Not-for-Profit Newsletter, October 2012
- "CRA Releases Updated Guidance on Community Economic Development: Expands Acceptable Program Related Investments", Charities and Not-for-Profit Newsletter, August 2012
- "BC Legislative Assembly Introduces New Community Contribution Company", Charities and Not-for-Profit Newsletter, April 2012
- "Social Enterprise in Canada", The 2012 Lexpert®/American Lawyer Guide to the Leading 500 Lawyers in Canada, 2012
- "2011 Federal Budget: Provisions Regarding Charities and Other Qualified Donees", Charity Talk, Canadian Bar Association, 2011
- "Federal Budget Changes the Rules Related to Donations of Publicly Listed Flow-Through Shares", Charities and Not-for-Profit Newsletter, March 2011
- "New Canadian Audit Standards: Things You Need to Know for Planning Your Audit and Meetings Approving Financial Statements", Charities and Not-for-Profit Newsletter, February 2011
- "The State of Social Enterprise in Canada, Horizons – Innovative Communities: Agents of Change", 2011
- "Innovative Communities: Agents of Change, Horizons – The State of Social Enterprise in Canada", 2011
- "Breaking Down the Borders — Operating Charitable or Tax Exempt Organizations Across the Canada/US Border", The 2011 Lexpert®/American Lawyer Guide to the Leading 500 Lawyers in Canada, 2010

- "Charity Employee Compensation – Bill C-470 Update – Salary Cap Dropped, Disclosure Remains", Charities and Not-for-Profit Newsletter, December 2010
- "Canadian Task Force on Social Finance Releases its Report", Charities and Not-for-Profit Newsletter, December 2010
- "Department of Finance Releases Draft Legislation on Disbursement Quota Changes", Charities and Not-for-Profit Newsletter, September 2010
- "Life Insurance – Potentially More Attractive to Donors", 2010 Canadian Donor's Guide, 2010
- "Canadian Government to Match Donations by Individuals to Pakistan", Charities and Not-for-Profit Newsletter, August 2010
- "Ontario Announces New Initiative with Not-for-Profit Sector", Charities and Not-for-Profit Newsletter, June 2010
- "The Ontario Government Steps Up to the Plate: Bill 65 – *An Act to Revise the Law in Respect of Not-For-Profit Corporations"*, Charities and Not-for-Profit Newsletter, May 2010
- "Gifting New and In-force Insurance Policies to Charities – Issues That a Charity Must Take Into Consideration", 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
- "Ontario Proposing Significant Regulatory Relief for Charities in Province", Canadian Not-For-Profit News, 2010
- "Ontario's Good Governance Act Includes Positive Changes for Charities", Charity Talk, Canadian Bar Association, 2010
- "CRA's Not-For-Profit Administrative Policy Revisited", Charities and Not-for-Profit Newsletter, January 2010
- "Good Government Act heralds positive changes for charities", The Lawyers Weekly Vol. 29 No. 29 Dec 4, 2009
- "Ontario Government Releases Good Government Bill That Includes Positive Changes for Charities", Charitable Thoughts, Ontario Bar Association, 2009
- "Ontario Government Passes Good Government Act That Includes Positive Changes for Charities", Charities and Not-for-Profit Newsletter, December 2009
- "The Canada Revenue Agency's Views on 149 (1)(l) Non-Profit Organizations", Charities and Not-for-Profit Newsletter, December 2009
- "Guidance Released by The Canada Revenue Agency Charities Directorate on Fundraising by Registered Charities", Charities and Not-for-Profit Newsletter, July 2009
- "CRA's Policies/Guidelines Research, Sports, Volunteer Expenses, and Registration", Charities and Not-for-Profit Newsletter, May 2009
- "National Charity Law Symposium", Charities and Not-for-Profit Newsletter, April 2009

- “Budget 2009- Disappointment for the Voluntary Sector”, Charities and Not-for-Profit Newsletter, January 2009
- “Consultation on Proposed Policy on Fundraising by Registered Charities – An Update”, Charities and Not-for-Profit Newsletter, July 2008
- “Consultation on Proposed Policy on Fundraising by Registered Charities”, Charities and Not-for-Profit Newsletter, April 2008
- “Update on Flow-Through Shares and Charitable Donations Part II”, Charities and Not-for-Profit Newsletter, March 2008
- “Budget 2008”, Charities and Not-for-Profit Newsletter, February 2008
- “Sport as a Charitable Purpose”, HNW Journal, 2008
- “Further Amendments to Legislation to Implement Exemption on Gains for Gifts to Private Foundations and Excess Business Holdings Rules”, Charities and Not-for-Profit Newsletter, November 2007
- “Federal Government Releases Draft Legislation to Implement Remaining Measures from Budget 2007”, Charities and Not-for-Profit Newsletter, October 2007
- “Success in the Supreme Court of Canada for Imagine Canada”, Charities and Not-for-Profit Newsletter, October 2007
- “Federal Government Supports Giving to Private Foundations”, Charities and Not-for-Profit Newsletter, March 20, 2007 – Federal Budget Issue
- “Update on Flow Through Shares and Charitable Donations”, Charities and Not-for-Profit Newsletter, December 2006
- “Quebec Introduces Changes for Cultural and/or Communications Organizations”, Charities and Not-for-Profit Newsletter, November 2006
- “Amateur Youth Soccer Association Appeal”, Charities and Not-for-Profit Newsletter, October 2006
- “Charitable Donations and Flow-Through Shares”, Tax Notes, Fall 2006
- “Ontario and Quebec Support Donations to Charities and Gifts of Ecologically Sensitive Land and Quebec Creates New Category of Cultural or Communications Organizations, Charities and Not-for-Profit Newsletter, September 2006
- “Charitable Donations and Flow-Through Shares”, Charities and Not-for-Profit Newsletter, August 2006
- “Let’s Hope the Future of Amateur Community Sports as a Valid Charitable Purpose is not Doomed”, Charities and Not-for-Profit Newsletter, May 2006
- “Public Benefit – CRA’s Views”, Charities and Not-for-Profit Newsletter, April 2006
- “The tax man, bless his soul, is giving some of you a chance to come clean”, Report on Business, Globe & Mail, 2006
- “Local Health Integration Networks – Bill C-36 – The Ontario Government Proposes Sweeping Powers Over Charitable Property Donated in Health Care Sector”, Charities and Not-for-Profit Newsletter, February 2006

- “New Compliance Obligation for Charities Issuing Large Receipts – Clarified”, Charities and Not-for-Profit Newsletter, December 2005
- “Solicitor-Client Privilege in the New World of Intermediate Sanctions”, Charities and Not-for-Profit Newsletter, November 2005
- “Proposed New Uniform Charitable Fundraising Act May Harmonize Fundraising Licensing Across Canada”, The Exempt Organization Tax Review, 2005
- “The Australian Government Tackles the Question – What is a Gift?”, Charities and Not-for-Profit Newsletter, October 2005
- “Uniform Law Conference Approves Uniform Charitable Fundraising Act for Implementation Across Canada”, Charities and Not-for-Profit Newsletter, September 2005
- “Donor Advised Funds: A Growing Option for Canadian Philanthropy”, STEP Inside, 2005
- “CRA’s Charities Outreach and Partnership Program”, Charities and Not-for-Profit Newsletter, June 2005
- “Official Donation Receipts – New Rules for 2005?”, Charities and Not-for-Profit Newsletter, February 2005
- “Senate Committee Recommends Enhanced Tax Recognition for Charitable Giving”, Charities and Not-for-Profit Newsletter, January 2005
- “The Mechanics of the New Disbursement Quota”, Charities and Not-for-Profit Newsletter, December 2004
- “The Private Giving Foundation Donor Advised Fund”, Charities and Not-for-Profit Newsletter, October 2004
- “BC Proposes Repeal of Securities Act Charities Exemption”, Charities and Not-for-Profit Newsletter, August 2004
- “Bad Will Drafting Prevents Charitable Donation Tax Credit”, Charities and Not-for-Profit Newsletter, June 2004
- “Intermediate Sanctions and Appeals”, Charities and Not-for-Profit Newsletter, Federal Budget Special
- “Charities Update: 2004 Budget Proposals”, 2004 CTF Conference Report, 2004
- “Gordon Floyd on Current and Emerging Issues in Philanthropy”, Charities and Not-for-Profit Newsletter, December 2003
- “Registered Charities and Political Activities”, Charities and Not-for-Profit Newsletter, November 2003
- “Registered Charities and Political Activities”, Charities and Not-for-Profit Newsletter, May 2003
- “2003 Federal Budget”, Charities and Not-for-Profit Newsletter, March 2003
- “Current issues for charities and CCRA charity audits”, 2003
- “Third party civil penalties: what every charity and gift planner should know”, 2003
- “Another Charity De-Registered for Foreign Activities”, Charities and Not-for-Profit Newsletter, January 2003
- “Rectification Order Obtained”, Tax Notes, Winter 2002
- “Trends in Charitable Giving”, Charities and Not-for-Profit Newsletter, September 2002
- “Change to CCRA Registration Policy”, Charities and Not-for-Profit Newsletter, April 2002
- “Congratulations, Charities Directorate”, Charities and Not-for-Profit Newsletter, April 2002

- “Recent developments in the law affecting charitable donations”, Wealth Management: Innovative Strategies for High Net Worth Clients (Toronto: Insight), 2002
- “A Canadian cross-border fundraising”, Canadian Association of Gift Planners (Toronto: CAGP), 2001
- “Recent Trends in Charitable Giving”, Charities and Not-for-Profit Newsletter, Summer 2001
- “Re Juliar – It Is Finally Over”, Tax Notes, Summer 2001
- “Book Review”, Tax Notes, Spring 2001
- “Rectification Revisited – The Ontario Court of Appeal Upholds Juliar”, Tax Notes, Spring 2001
- “Registering Your Charity – Can It Get Any More Difficult?”, Charities and Not-for-Profit Newsletter, Spring 2001
- “Urgent Note to Canada Corporations Act Companies”, Charities and Not-for-Profit Newsletter, Spring 2001
- “Rectification – The Juliar Decision”, Tax Notes, Fall 2000
- “Charitable donations”, Tax, Trusts and Estates: the World Collide (Toronto: CBAO), 2000
- “A New Capital Gains Rollover – A Small Business Investment Incentive”, Tax Notes, Spring 2000
- “Comments on CRA Fundraising Guidance”, *Canadian Tax Journal*, 2010 Issue 58.3

Associations et affiliations professionnelles

- Canadian Tax Foundation
- Canadian Association of Gift Planners
- Society of Trust and Estate Practitioners; TEP Designation
- Technical Advisory Committee of the Canada Revenue Agency Charities Directorate
- Director, The Pemsel Case Foundation
- Co-Editor, The Philanthropist
- Member, Imagine Canada’s Sector Pulse
- Past Member, Risk Management and Governance Board’s Not-For-Profit Organizations Task Force (Canadian Institute of Chartered Accountants)
- Past National Chair and Executive Member, Canadian Bar Association, Charities & Not-for-Profit Section
- Past Chair, Canadian Association of Gift Planners Government Relations Committee
- Past Chair, Ontario Bar Association, Charities & Not-For-Profit Section Executive