

Andrew Valentine

Partner

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Industries & Expertise

INDUSTRIES

Social Impact

EXPERTISE

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's charities and non-profit law practice focuses on providing advice to organizations on issues including gift planning, incorporation and registration, ongoing compliance matters, and audits. Andrew also deals extensively with non-profit corporate governance and corporate structuring issues, advising on corporate restructuring, directors' duties and liabilities, governance best practices, bylaws and

policies, and membership disputes.

Industry involvement

Recognition

- *Recognized as a Thomson Reuters Stand-out lawyer, 2024*
- *The Best Lawyers in Canada, Charities/Non-Profit Law, 2023-2024; Trusts and Estates, 2024*
- *Chambers Canada, Charities/Non-Profits, 2021-2024*
- *The Canadian Legal Lexpert Directory – Charities/Not-For-Profit Law, 2016 – 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