

# Susan M. Manwaring

## Partner

### Toronto

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## Industries & Expertise

#### INDUSTRIES

Social Impact

#### EXPERTISE

Charities & Not-for-Profit

## Biography

#### BAR ADMISSION

Ontario, 1985

#### EDUCATION

- 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

#### LANGUAGES SPOKEN

English

Susan Manwaring is a recognized leading expert advising social enterprises, charities and non-profits in her practice. Susan provides both general counsel and specialized tax advice to her clients across Canada and internationally. Susan is the Leader Miller Thomson's Social Impact Group.

## Industry involvement

### Recognition

- *The Best Lawyers in Canada* – Charities/Non-Profit Law, 2019 – 2024; Trusts and Estates, 2008 – 2024
- *Chambers Canada*, Charities/Non-Profits, 2018 – 2024
- *Recognized as a Thomson Reuters Stand-out lawyer*, 2023-2024
- *The Canadian Legal Lexpert Directory* – Charities/Not-for-Profit Law, 2006 – 2024
- 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-ACPD, as well as to gift planning in Canada and to the betterment of society as a whole

### Thought leadership

- Appointed to Government of Canada's Advisory Committee on the Charitable Sector, August 2019 – August 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. More, 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
- What’s Happening, Charities and Not-for-Profit Newsletter, April 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, 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 / not-for-profit law, Canadian Legal Lexpert Directory, 2004
- 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

## **Memberships & affiliations**

- 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