



September 20 , 2015

DELIVERED BY EMAIL TO CharitiesComplianceDivisi.LPRA@cra-arc.gc.ca

Charities Directorate
Canada Revenue Agency
Ottawa, Ontario K1A 0L5

Attention: Charities Compliance Division

Dear Sir or Madam,

Re: Aurea Foundation (Charitable Registration no. 845833565 RR0001)
Exclusion of Green Party of Canada from Munk Debate on Canada's Foreign Policy

This letter is a complaint about the non-compliance of the Aurea Foundation, a registered charity under the *Income Tax Act* (Canada) (the *ITA*), with the provisions of that legislation prohibiting partisan political activity. If you find that the Foundation is in contravention of the *ITA*, then its charitable status should be revoked or other sanctions should be applied. In what follows, we explain why we are making this complaint.

The Aurea Foundation is a registered charity under, and designated as a public foundation within the meaning of, the *ITA*. According to the Aurea Foundation's record on the Canada Revenue Agency's (**CRA**) website, the Aurea Foundation is "... registered to receive and maintain a fund or funds and to pay or apply all or part of the principal and income therefrom, from time to time, to qualified donees under the [*ITA*] and to advance education by developing, organizing or presenting non-partisan public debates, discussion, workshops, seminars or conferences relating to public policy issues of national and international significance."¹

On September 28, 2015, the Aurea Foundation, through one of its programs (the Munk Debates) will hold a federal election debate on foreign policy (the **Debate**). The Debate is financially underwritten by the Aurea Foundation.² Only the leaders of the Conservative Party of Canada, the New Democratic Party of Canada and the Liberal Party of Canada are being permitted to participate

¹ <http://www.cra-arc.gc.ca/ebci/haip/srch/t3010form22quickview-eng.action?r=http%3A%2F%2Fwww.cra-arc.gc.ca%3A80%2Febci%2Fhaip%2Fsrch%2Fbasicsearchresult-eng.action%3Fk%3Daurea%26amp%3Bs%3Dregistered%26amp%3Bp%3D1%26amp%3Bb%3Dtrue&fpc=2014-06-30&b=845833565RR0001&n=AUREAFOUNDATION> (Accessed on September 15, 2015).

² See the attached new release from <http://www.munkdebates.com/MediaStorage/Debates/ElectionDebate/Docs/Munk-Debate-Election-Debate-September-9-statement-03.pdf?ext=.pdf> (Accessed on September 15, 2015).

in the Debate. Specifically, the leader of the Green Party of Canada, Elizabeth May, has been refused the opportunity to participate in the Debate.

The rationale the Aurea Foundation has provided for its exclusion of the Green Party is that the Green Party is not a political party recognized by the *Parliament of Canada Act*.³ We can find no basis, however, for limiting the meaning of “political party” in subsection 149.1(6.1) in the way that the Aurea Foundation has in order to justify the exclusion of the Ms May from the Debate. There is nothing about the subsection though, that would justify construing the term “political party” as a term of art that is to be understood in a way that is different from the common, every day understanding of the term. Moreover, there is nothing about the subsection that justifies reading words of limitation into the term “political party,” for example, that only political parties with 12 or more members in the House of Commons are a political party.

Therefore, as the leader of a political party that is competing in the current federal election, there is no justification for excluding Ms May from the debate. Thus, our complaint is that, in the context of the current election and in the specific circumstance of the sole public debate for party leaders that is devoted exclusively to foreign policy issues, the effect of not including Ms. May is to diminish the standing of the Green Party of Canada in the mind of the electorate, which amounts to an indirect opposition to the Green Party.

As well, the way that the Aurea Foundation is organizing the Debate constitutes, we submit, support for the political parties whose leaders are being permitted to participate in the Debate, by giving those leaders a public platform to address the electorate (while denying the Green Party that same platform).

The Green Party of Canada is a political party within the meaning of 149.1(6.1)(c) of the *ITA*, and it should be afforded the same opportunity to participate in the Debate as is being given to the political parties whose leaders are allowed to participate.

To the extent that the Aurea Foundation is providing resources to support the Debate, and the Debate is a partisan political activity, it is our submission that the Aurea Foundation will not be operating exclusively for a charitable purpose, which means that it will cease to comply with the requirements of the *ITA* for its registration. Therefore, we request that the Canada Revenue Agency fully audit the Aurea Foundation’s involvement in and sponsorship of the Debate. As the Debate is less than two weeks away, we request that this audit be conducted as soon as possible.

Thank you for your attention to these concerns.

Yours truly,

Emily McMillan
Executive Director, Green Party of Canada

³ See the attached news release from the Aurea Foundation from <http://www.newswire.ca/news-releases/federal-election-debate-announcement---first-ever-federal-election-debate-on-foreign-policy-proposed-517736231.html> (Accessed on September 13, 2015).