

FACULTY OF LAW, UNIVERSITY OF VICTORIA
2023-24 COURSE REGISTRATION - PRELIMINARY COURSE INFORMATION (PCIS)¹

COURSE	LAW 396 Nonprofit Sector Law
UNIT VALUE	1.5 Units (3 hours of instruction per week)
INSTRUCTORS	Kathryn Chan
TERM OFFERED	Fall 2023
CLASS TIMES	Friday 9:30-12:20
PREREQUISITES/COREQUISITE	There are no prerequisites for this course, but it is useful to have taken business associations, trust law, and/or tax law.

COURSE DESCRIPTION

The body of law that governs the non-profit sector in Canada is a unique amalgam of trust law, tax law, administrative law, and corporate law sources. This course will introduce students to that body of law, and consider its effectiveness in promoting and regulating non-profit and limited-profit activity. The course will identify various forms of non-profit and 'hybrid' organizations – including charities, not-for-profits, and evolving vehicles for social enterprise - and examine the major differences between them. It will review the tax treatment of each form of organization, and the governance rules that are applicable to each. Students will also have the opportunity to consider a number of issues of contemporary relevance, including the limitations on advocacy by charitable organizations, the position of religious institutions that discriminate in accordance with their belief systems, and the degree of independence of the non-profit sector from the state. Comparisons will be drawn between Canadian non-profit sector law and that of a number of other jurisdictions.

COURSE OBJECTIVES

By the end of the course, it is intended that students will:

- Be familiar with the different types of legal entities that make up the non-profit sector, and the different legal regimes for their regulation
- Have developed skills and knowledge that will allow them to participate effectively in non-profit governance and to advise on issues related to the tax status and management of non-profit organizations
- Have reflected upon some of the major challenges involved in regulating the non-profit sector, and the effectiveness of Canada's current laws.

METHODOLOGY

This will be a mixed lecture and seminar course, in which students will be expected to participate actively in discussions and exercises based on the assigned readings.

EXPECTED EVALUATION METHODOLOGY (SUBJECT TO CHANGE)

The tentative evaluation scheme for the course is:

- (1) An 8-hour, take-home exam (75%)
- (2) A course participation mark (25%), based on class attendance, participation in class exercises and discussions, and completion of 3-4 short commentaries on the course material.

¹ The information in this document is provided for course registration purposes only and is **subject to change**. More detailed course information about course content and evaluation will be provided upon the commencement of the course. Students seeking additional information about the course prior to its commencement may contact the instructor or, if no instructor is listed, law.studentservices@uvic.ca.