### 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

More specifically, 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 based on the assigned readings.

### EXPECTED EVALUATION METHODOLOGY (SUBJECT TO CHANGE)

The tentative evaluation scheme for the course is:

1. An assignment related to the governance of a non-profit organization (30%)
2. A short class presentation on the assignment (pass-fail)
3. A take-home exam (70%)

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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, the Manager of Academic Administration and Student Services (lawmaass@uvic.ca).
Evaluation methodology will be confirmed at the beginning of September.