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204 - 655 Tyee Road  
Victoria BC V9A 6X5

Your file

090483

Our file

3044763

February 3, 2011

**Subject: Village Medical Project for Sierra Leone Society  
Notification of Registration**

Dear Ms. Aulakh:

We are pleased to inform you that Village Medical Project for Sierra Leone Society (the "Charity") meets the requirements for charitable registration under the *Income Tax Act*.

Along with the privileges of charitable status, there are also certain obligations. The information on the back of this letter and the enclosed materials include important information about the operating requirements and obligations of the Charity. **Please take the time to review them and keep them for future reference.**

You should also provide a copy of this letter and the enclosed materials to the person responsible for completing the Charity's annual information return, also referred to as Form T3010, *Registered Charity Information Return*.

Congratulations on becoming a Canadian registered charity. We wish you every success.

Yours sincerely,

Kelly Baker  
Charities Analyst  
for Cathy Hawara,  
Director General  
Charities Directorate

## Registration Information for Village Medical Project for Sierra Leone Society

▫ **Official Name**

The Charity is registered under the name that appears on its governing document: Village Medical Project for Sierra Leone Society.

▫ **Business Number/Registration Number**

The Charity's registration number is **84003 2668 RR0001**.

▫ **Effective Date of Registration**

The Charity is registered effective **January 1, 2011**.

▫ **Designation**

The Charity is designated as a **Charitable Organization**.

▫ **Reason for Registration**

The Charity is granted charitable registration based on the information provided in its application and its purposes found in its governing document dated October 16, 2009, issued under the *Society Act* of British Columbia. The Charity should have a governance structure in place that ensures that it can comply with all of the requirements of maintaining its charitable status. This includes regularly reviewing its purposes in its governing document.

▫ **Fiscal Period End**

The Charity's fiscal period end is established as **December 31**.

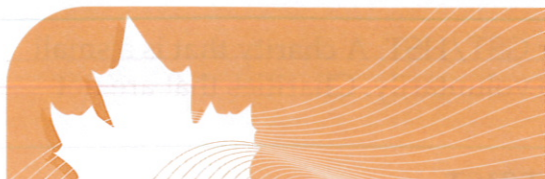
▫ **Due Date for Form T3010, Registered Charity Information Return**

The Charity must file its first information return on or before **June 30, 2012**, for the fiscal period ending **December 31, 2011**. The Charity must use Form **T3010-1** when filing. The Charity must file a complete information return **every year** within 6 months of its fiscal period end. If the Charity has not filed a complete information return, the CRA may revoke the Charity's charitable status.

If you have any questions regarding the information in this letter, please contact our Client Service Section at: **1-800-267-2384**.

KB/pd





## Goods and services tax/harmonized sales tax (GST/HST) checklist for charities

The purpose of this checklist is to help charities understand their GST/HST obligations and entitlements.

More information on charities and the GST/HST can be found in Guide RC4082, *GST/HST Information for Charities*, and Guide RC4034, *GST/HST Public Service Bodies' Rebate*, which are available on the Canada Revenue Agency Web site at [www.cra.gc.ca](http://www.cra.gc.ca), or by calling 1-800-959-5525.

Stay informed by subscribing to the *Excise and GST/HST News* electronic mailing list at [www.cra.gc.ca/esrvc-srvce/mlst/sbscrbgsthst-eng.html](http://www.cra.gc.ca/esrvc-srvce/mlst/sbscrbgsthst-eng.html).

In Quebec, Revenu Québec administers the GST/HST. For more information on the GST/HST and Charities in Quebec, contact Revenu Québec at 1-800-567-4692, or see its publication *The QST and the GST/HST: How They Apply to Charities*.

☐ **Determine if your organization is a charity for GST/HST purposes.**

A registered charity for income tax purposes is also a charity for GST/HST purposes. However, a charity for GST/HST purposes does not include a public institution (that is, a registered charity that is a school authority, a public college, a university, a hospital authority, or a local authority determined to be a municipality).

☐ **Determine if your charity is making taxable supplies.**

The tax status of your charity's supplies (for example, its sales, leases, rentals, and services) has to be determined. While most of a charity's supplies are tax-exempt, some of its supplies can be taxable at 5% or 13% (the 13% HST applies to supplies made in the participating provinces of Nova Scotia, New Brunswick, and Newfoundland and Labrador), or zero-rated (taxable at 0%).

☐ **Calculate the small supplier tests.**

Small supplier tests are used to determine if your charity must register for GST/HST purposes. Charities have two small supplier tests—the \$250,000 gross revenue test and the \$50,000 taxable supplies test. Gross revenue includes business income, donations, grants, gifts, property income, and investment income, less any amount considered a capital loss for income tax purposes. The \$50,000 taxable supplies test includes worldwide revenues from supplies of goods and services subject to GST/HST, including zero-rated supplies. Do not include sales of capital property, supplies of financial services, or certain payments for goodwill. A charity is considered a small supplier if it has either \$250,000 or less in annual gross revenue or not more than \$50,000 in annual worldwide taxable supplies.



☐ **Determine if your charity is required to register for GST/HST.**

If your charity makes taxable supplies, it may have to register for GST/HST. A charity that is a small supplier does not have to register for GST/HST, but it may do so voluntarily. Charities that are not small suppliers must register for GST/HST.

☐ **Complete GST/HST returns if your charity is registered for GST/HST.**

If your charity is registered for GST/HST, ensure that GST/HST returns are filed and calculations are done correctly. Most charities that are registered for GST/HST have to file a return once a year using the "net tax calculation for charities." A charity that uses this method remits 60% of the GST/HST it collects on most of its taxable supplies, but it can only claim input tax credits for the GST/HST paid on certain purchases.

☐ **Apply for the public service bodies' rebate.**

Regardless of whether your charity is registered for GST/HST, it is generally entitled to claim a 50% public service bodies' rebate of the GST/HST it paid on its purchases.

☐ **Establish eligibility for other GST/HST rebates.**

Your charity may be entitled to other GST/HST rebates, including rebates of the GST/HST paid on printed books, expenses related to providing rent-geared-to-income housing, goods and services exported outside of Canada, and goods and services removed from the participating provinces.

☐ **Maintain adequate books and records.**

Generally, your charity must keep all records and supporting documents, in English or French, used to determine its GST/HST obligations and entitlements for a period of **six years** from the end of the year to which the records/documents relate.





# Important Information for Your Charity

## New and Future Activities

The Charity is registered based on the purpose(s) found in its governing document and activities described in its application for registration. If the Charity carries out new activities that are not charitable, or that are beyond the objects for which it was originally registered, it will risk losing its registered status.

You should contact us if the Charity wants to carry on new programs and activities that are different from those previously approved by us. You should provide us with a detailed description of the proposed activity or program so that we may determine if it is acceptable. For more information, contact our Client Service Section.