

# Canada Revenue Agency

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## Partisan political activities

### What is a partisan political activity?

- A partisan political activity is any activity that provides direct or indirect support or opposition to any political party at any time, whether during an election period or not, or to a candidate for public office.
  - An example of indirect support or opposition could include putting links on a charity's Web site, during an election period, to a candidate's own election Web site, but not to any of the Web sites of the other candidates.
- The use of a charity's resources for **partisan** political activities is always prohibited, even if a charity or its beneficiaries will clearly benefit from a particular election outcome.
- If a charity carries out partisan political activities, it can be subject to compliance action, including suspension of its tax-receipting privileges, or revocation of its charitable registration.
- Examples of partisan political activities include:
  - publicly endorsing a candidate;
  - giving money or non-cash gifts to a candidate or political party, either directly or indirectly;
  - allowing a candidate or political party to use a charity's equipment, facilities, volunteer time, or other resources;
  - making public statements that support or oppose a candidate or political party;
  - suggesting that people should vote for a particular candidate or political party, either directly or indirectly;
  - attending a political fundraiser as a representative of a registered charity;
  - using a charity's Web site to post or hyperlink to statements made by a third party that support or oppose a candidate or political party;
  - publishing or otherwise disclosing the voting record of selected candidates or political parties on an issue;
  - posting signs that support or oppose a candidate or political party; or
  - distributing literature or voter guides that promote or oppose a candidate or political party, directly or indirectly.

### Supporting or opposing a policy

- A charity may publish records on how **all** elected representatives or political parties voted on an issue connected to a charity's purposes; however, a charity must not single out any elected representative or political party.

- A charity may support or oppose a policy that is also supported or opposed by a candidate or political party, but the charity must do so in a non-partisan manner.
- When supporting or opposing a policy, a charity should focus on the policy itself, and not explicitly connect its views to any candidate or political party.

## Example

A charity is registered to promote public safety. It supports a policy based on reliable research that seeks to reduce the provincial speed limits by 10km/hour to reduce the risk of serious accidents. Political party ABC supports another policy that seeks to raise the provincial speed limits by 10km/hour to ease traffic congestion.

The charity could, as a political activity, support its policy that seeks to lower speed limits, explain why it would help residents of the province, predict positive outcomes, and otherwise support the policy. The charity could also oppose Political party ABC's policy that seeks to raise the speed limit, arguing that such a policy would be dangerous, explaining the risks, predicting costs and drawbacks, and otherwise opposing the policy. As long as the charity restricted its comments to Political party ABC's policy itself, and did not explicitly connect its views to Political party ABC, it would likely be carrying out a non-partisan political activity.

The charity would be carrying out a partisan political activity if it carried out activities such as:

- making partisan statements such as "Political party ABC is putting lives at risk with its short-sighted policy";
- publishing or reprinting partisan statements from third parties, such as "Respected traffic analyst Jane Smith said Political party ABC is playing Russian Roulette with drivers' safety"; or
- hosting or allowing partisan statements on its Web site such as "The party that supports this policy is the worst party in this province's history."

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