



## Organismes de bienfaisance et à but non lucratif

La diminution du financement public mis à la disposition des organismes de bienfaisance et à but non lucratif a forcé ces organismes à élaborer des modes alternatifs de financement appuyés de stratégies juridiques appropriées.

### SERVICES RELIÉS

- Fiscalité

La réglementation accrue en matière d'organismes de bienfaisance et à but non lucratif et le respect de celle-ci requière la mise en place de processus et systèmes visant à améliorer la gouvernance, la conformité à la réglementation et l'exécution des obligations des administrateurs.

Les fréquentes modifications apportées à la législation fiscale exigent que les organismes de bienfaisance et à but non lucratif examinent régulièrement leurs procédures et fonctionnement.

Notre groupe de pratique offre des conseils à tous les types d'organismes de bienfaisance et à but non lucratif, que ce soit des organismes nationaux, de plus petits organismes communautaires ou des organismes de bienfaisance familiaux privés.

Nous assistons les individus dans la constitution des organismes à but non lucratif et travaillons avec eux afin qu'ils obtiennent le statut d'organisme de bienfaisance. Nous intervenons également dans le cadre de l'établissement, la mise en œuvre et la continuité des programmes de dons planifiés.

Bon nombre de nos avocats sont impliqués au sein de divers organismes. Nous avons l'expérience en matière de conseil aux fondations et aux organismes de bienfaisance, afin de les conseiller dans les domaines suivants :

- l'élaboration et l'examen d'énoncés de mission;
- l'établissement de structures organisationnelles appropriées (société à but non lucratif, fiducie, fondation ou autre entité juridique);
- l'obtention du statut d'organisme de bienfaisance;
- les changements aux dispositions fiscales;
- les questions de gouvernance;
- la participation à des partenariats public-privé.
- Les programmes de dons planifiés en ce qui a trait à :
  - l'établissement, la mise en œuvre et l'administration de ceux-ci;
  - les incidences fiscales de l'acceptation de différents types de dons;
  - les structures de dons avantageuses sur le plan fiscal;
  - l'acceptation de dons importants;
  - la séparation des campagnes de financement et des activités caritatives entre des entités distinctes.
- la prestation de conseils aux fondations et aux organismes de bienfaisance à titre de bénéficiaires, ou de bénéficiaires

potentiels de fiducies ou de successions et leur représentation en cas de litige;

- la prestation de conseils aux donateurs en matière de planification appropriée de dons importants, en réalisant leurs objectifs philanthropiques de façon avantageuse sur le plan fiscal.

## Activités

Nous présentons des séminaires sur de nombreux sujets concernant les organismes de bienfaisance et à but non lucratif, notamment sur les modes de dons, l'administration de successions dont les bénéficiaires sont de tels organismes et les défis posés à une planification successorale comprenant des dons.

## ACTUALITÉS

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### Publications

#### **Jurisdictional expansion of BC's Civil Resolution Tribunal to societies: A new avenue of dispute resolution**

16 JUL 2019

Effective July 15, 2019, a variety of society disputes may be resolved by the B.C. Civil Resolution Tribunal instead of the B.C. Supreme Court. This new dispute resolution mechanism will have significant implications for those wishing to make a claim against a society or its directors, as well societies themselves. This information bulletin addresses the scope of the CRT's expanded jurisdiction over "society claims" and highlights the key takeaways for those who may be impacted by these amendments.

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#### **New guidance on CASL's charitable fundraising exception**

6 JUN 2014

A look at issues surrounding the charitable fundraising exception under Canada's Anti-Spam Legislation.

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#### **Canada's anti-spam legislation: how will it affect registered charities, non-profits and co-ops?**

17 MAR 2014

Canada's anti-spam legislation ("CASL") comes into force on July 1, 2014. CASL is far-reaching, applies broadly to commercial electronic messages and computer programs, has onerous restrictions, has significant penalties for non-compliance, and is not clearly written or easy to follow.

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## ACTUALITÉS

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#### **DLA Piper advises Hahn Group on sale of Campus Center Lübeck**

18 December 2019

DLA Piper has advised Hahn Group on the sale of Campus Center Lübeck to real estate investment manager Nuveen Real Estate, which acquired the property for its German core retail platform.

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#### **DLA Piper launches Global Digital Services VAT Guide**

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29 November 2019

DLA Piper has launched the fourth edition of its Global VAT Guide on Digital Services, covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

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### **DLA Piper (Canada) LLP top fundraiser at the 12th Annual Pro Bono Going Public**

16 OCT 2019

DLA Piper (Canada) LLP once again placed amongst top fundraisers during the 12th Annual Pro Bono Going Public advice-a-thon held in Vancouver.

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### **DLA Piper Canada inducted into HEROS Hall of Fame**

24 SEP 2019

DLA Piper Canada had the privilege of being inducted into the Hockey Education Reaching Out Society (HEROS) Hall of Fame during the HEROS 20th anniversary fundraiser on Thursday, 19 September.

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### **DLA Piper advises The Carlyle Group on its investment in HSO Group**

6 September 2019

DLA Piper has advised The Carlyle Group on its investment in HSO Group. Equity for the investment is provided by Carlyle European Technology Partners III Fund (CETP), a EUR635 million fund that invests in technology-focused companies in Europe and the US.

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### **DLA Piper adviseert The Carlyle Group bij investering in HSO Group**

6 September 2019

DLA Piper heeft The Carlyle Group geadviseerd bij de investering in HSO Group. Het eigen vermogen voor de investering kwam van Carlyle European Technology Partners III Fund (CETP), een fonds van EUR635 miljoen dat investeert in technologiegerichte bedrijven in Europa en de VS.

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### **Les avocats de DLA Piper (Canada) s.e.n.c.r.l. sont reconnus dans l'édition 2020 de *Best Lawyers in Canada***

21 AUG 2019

DLA Piper (Canada) s.e.n.c.r.l. a le plaisir de voir 70 de ses avocats dans 34 domaines de pratique différents reconnus dans l'édition 2020 du guide *Best Lawyers in Canada*.

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### **DLA Piper announces launch of Artificial Intelligence practice**

14 MAY 2019

DLA Piper announced today the launch of its Artificial Intelligence practice, which will focus on assisting companies as they navigate the legal landscape of emerging and disruptive technologies, while helping them understand the legal and compliance risks arising from the creation and deployment of AI systems.

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## **DLA Piper advises BrewDog on acquisition of iconic Berlin brewery**

6 MAY 2019

DLA Piper has advised BrewDog, a multinational craft brewery and pub chain based in Scotland, on the acquisition of World Bistro & Gardens in Berlin from Stone Brewing, one of the largest craft breweries in the US.

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## **DLA Piper announces partnership promotions for 2019**

1 APR 2019

DLA Piper is proud to announce that 77 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2019 in the United States and May 1, 2019 for EMEA and Asia Pacific. The promotions were made across many of the firm's practice areas in 43 different offices throughout 20 countries.

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## **Non-resident real estate investors bullish on Capital Gains Tax changes**

19 MAR 2019

Non-resident real estate investors are holding their nerve on UK investment strategies despite impending capital gains tax (CGT) changes coming into force next month and uncertainty around Brexit. According to a DLA Piper report, more than half (58 percent) of those polled expect the new tax code will have no impact on their investment strategy.

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## **DLA Piper announces launch of Blockchain and Digital Assets practice**

26 FEB 2019

DLA Piper announced today the launch of its Blockchain and Digital Assets practice, which will offer strategic advice on a global basis to address the needs of companies implementing blockchain technology solutions and creating and deploying digital assets.

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## **DLA Piper enhances cross-border tax capability with new partner hire in Dublin**

26 FEB 2019

DLA Piper today announces the appointment of Maura Dineen as a Tax partner in the firm's newly opened Dublin office. This is the fifth partner hire for DLA Piper in Dublin in a month, following the announcements in January of Conor Houlihan (Finance & Projects), Éanna Mellett (Corporate), Mark Rasdale (Intellectual Property & Technology) and Ciara McLoughlin (Employment).

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## **DLA Piper (Canada) s.e.n.c.r.l. est reconnue par le Legal 500 Canada en 2019**

7 DEC 2018

DLA Piper (Canada) s.e.n.c.r.l. a le plaisir d'annoncer que 42 avocats dans 17 domaines de pratique ont été recommandés dans la dernière édition du *Legal 500 Canada*.

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## **Soixante-douze avocats de DLA Piper (Canada) s.e.n.c.r.l. sont reconnus dans l'édition 2019 de Best Lawyers in Canada**

22 AUG 2018

DLA Piper (Canada) s.e.n.c.r.l. est heureuse d'avoir augmenté encore une fois ses classements dans l'édition 2019 de *Best Lawyers*, avec près du tiers des avocats du cabinet qui se distinguent à titre de praticiens de premier plan au Canada dans plusieurs domaines de pratique clés.

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## **DLA Piper Africa welcomes Zimbabwe member firm**

19 JUN 2018

DLA Piper Africa has announced that leading Zimbabwean law firm, Manokore Attorneys, is joining as the member firm in Zimbabwe.

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## **DLA Piper takes home eight awards at 2018 International Tax Review European Tax Awards**

18 MAY 2018

DLA Piper has won eight awards at the International Tax Review European Tax Awards 2018, in a ceremony that took place on Thursday, May 17, 2018 at the Savoy Hotel in London.

The firm has been named UK Transfer Pricing Firm of the Year, Spain Tax Firm of the Year and Gulf Cooperation Council Tax Firm of the Year.

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## **DLA Piper (Canada) s.e.n.c.r.l. accueille une nouvelle avocate, Jessica Sullivan**

9 APR 2018

DLA Piper (Canada) s.e.n.c.r.l. est heureuse d'accueillir Jessica Sullivan à son bureau de Vancouver à titre d'avocate au sein du groupe fiducies, testaments et planification successorale.

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## **DLA Piper announces partnership promotions for 2018**

3 APR 2018

DLA Piper is proud to announce that 62 lawyers have been promoted to its partnership. The promotions are effective as of 1 April 2018 in the United States and 1 May 2018 for EMEA and Asia Pacific. The promotions were made across many of the firm's practice areas in 42 different offices throughout 20 countries.

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