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## Summary of reasons for revocation – LA GALERIE FOKUS

[Translation] The audit by the Canada Revenue Agency (CRA) has determined that the Organization is not complying with the requirements set out in the Income Tax Act (the Act). An audit by the Canada Revenue Agency (CRA) has revealed that some of activities of the Organization were not in compliance with the requirements of the Income Tax Act. In particular, it was revealed that the Organization was not established for purposes that are exclusively charitable, did not devote all of its resources to charitable activities, had **gifted its resources to non-qualified donees**, issued donation receipts to another organization and had failed to file an information return in accordance with the Act. It is for these reasons and for each one individually that the CRA concludes that the Organization no longer meets the requirements of a charitable organization and that its status should be revoked in accordance to the regulations of paragraph 168(1) of the Act.

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