

Government  
of CanadaGouvernement  
du Canada[Home](#) → [Canada Revenue Agency](#) → [Charities and giving](#) → [Charities Listings](#) → Search**Resources**[Online services](#)[Forms and publications](#)[A to Z index](#)[Enquiries](#)

## Summary of reasons for revocation — HELP ELIMINATE DISEASE AND ADDICTION CANADA

It is our position that the Organization has operated for the non-charitable purpose of promoting tax shelter arrangements and for the private benefit of its directors and tax shelter promoters. The Organization has issued receipts for transactions that do not qualify as gifts; issued receipts otherwise than in accordance with the Income Tax Act and its Regulations; failed to maintain adequate books and records; and failed to file an accurate Registered Charity Information Return. For all of these reasons, and for each reason alone, it is the position of the CRA that the Organization no longer meets the requirements necessary for charitable registration and should be revoked in the manner described in section 168(1) of the Act.

### Related links

[Contact the Charities Directorate](#)

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**Date modified:**

2017-01-25