

Charitable giving deadline for 2024 taxation year extended to February 28, 2025 – but questions remain

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In response to the recent strike by the Canadian Union of Postal Workers (“CUPW”), the Department of Finance on December 30, 2024, announced that the federal government intends to extend the deadline for making donations eligible for tax support in the 2024 tax year from December 31, 2024 until 28 February 2025.[1]

While the deadline extension is welcome news to the charitable sector, there is currently significant uncertainty about how the extension will be implemented. For example, it is not yet clear if all donations made to registered charities in January or February of 2025 will be eligible for tax support for the 2024 taxation year or if this only applies to donations received by mail. The Honourable Dominic LeBlanc, Minister of Finance and Intergovernmental Affairs, suggested that extra time was needed because of the Canada Post service disruption, but did not specifically state that the extension would only apply to donations received by mail:

“Charities are at the heart of communities across Canada, lending a helping hand to those in need. This extension recognizes the impact that the Canada Post service disruption had on their fundraising campaigns, and will give charities additional time to receive and process donations so that they can continue their vital work.”

It is also unclear when a charity should provide a tax donation receipt for donations received in January 2025, and especially February 2025, as there is typically an expectation that all donation receipts be sent to the donors by the end of February in advance of the general personal tax return filing deadline of April 30.

An extension to the deadline for making donations eligible for tax support for the 2024 year requires legislative changes to the *Income Tax Act* (Canada). However, with the announcement by The Right Honourable Justin Trudeau, Prime Minister, on 6 January 2025, that parliament will be prorogued until 24 March 2025, and the widely-held expectation that opposition parties will trigger an election soon after parliament returns, there does not appear to be a time in the near future when such legislation may be tabled and approved. While it remains possible for legislation to be adopted after an election (to be effective retroactively), there nevertheless remains a degree of uncertainty about what will happen in the future.

Charities will likely wish to communicate with their donors about the announced extension of the deadline to make donations for 2024 and provide additional context about the current uncertainty. Keeping accurate and detailed books and records is always important for charities, but will be especially important for January and February 2025. Charities are encouraged to regularly check for updates from the Department of Finance regarding the implementation of the deadline extension as it is anticipated that the Department will be releasing additional details in the near future.

Hopefully, this extension will encourage Canadians to carry the giving spirit of the holiday season into the new year and help ensure that Canada’s registered charities can continue their good work in our communities.

If you have any questions about the above information, please contact a member of Gardiner Roberts LLP’s experienced Tax and Estates Planning and/or Non-Profit and Charities Groups. A PDF version is available to download [here](#).

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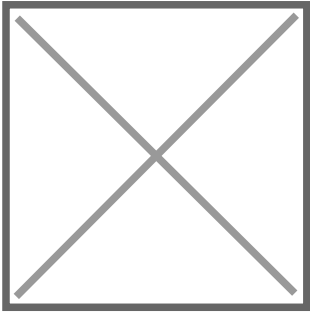
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[1] <https://www.canada.ca/en/departement-finance/news/2024/12/government-of-canada-announces-extension-of-2024-charitable-donations-to-february-28-2025.html>.

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