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9000139

Kate Emmings
A/Manager
Islands Trust Conservancy
200-1627 Fort Street
Victoria BC V8R 1H8

January 29, 2020

**Subject: Notification of Registration as a Qualified Donee
Islands Trust Conservancy (Formerly Islands Trust Fund Board)**

Kate Emmings,

As per our letter dated May 29, 2014, we confirm that the Islands Trust Conservancy (Formerly Islands Trust Fund Board) is a Crown agent and therefore considered a qualified donee under section 149.1(1) of the *Income Tax Act* (the Act).

For the Canada Revenue Agency (CRA) to determine if an entity can be recognized as an agent of the Crown for income tax purposes, it looks to the act establishing the entity for whether it expressly declares that the entity is an agent of the Crown.

Part 6 of the Islands Trust Act designates the Island Trust Conservancy as an “agent of the government”. Consequently, it is the CRA’s opinion that the Island Trust Conservancy is a qualified donee for the purposes of the Act, and therefore is eligible to issue official receipts for income tax purposes to donors, and to receive gifts from registered charities.

I trust this explains the CRA’s position. If you have further questions regarding this specific matter, please do not hesitate to contact our Client Service Section at 1-800-267-2384 or write to the Charities Directorate, Canada Revenue Agency, Ottawa ON K1A 0L5.

France Bourdeau
Senior Charities Analyst
for Tony Manconi
Director General
Charities Directorate

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