

List of the Main and Secondary Laws for Social Enterprises in Ontario

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Different pieces of legislation interact in Ontario at the provincial and federal levels regarding social enterprises.

Main laws by the Government of Ontario

- Charities Accounting Act (R.S.O. 1990, chapter C.10)
- Co-operative Corporations Act (R.S.O. 1990, chapter C.35)
- Religious Organizations' Lands Act (R.S.O. 1990, chapter R.23)
- University Foundations Act (S.O. 1992, chapter 22)
- Credit Unions and Caisses Populaires Act (S.O. 1994, chapter 11)
- Donation of Food Act (S.O. 1994, chapter 19)
- Not-for-Profit Corporations Act (S.O., 2010, chapter 15) & Bill 65

(Note: R.S.O. = Revised Statutes of Ontario; S.O. = Statutes of Ontario)

Secondary laws by the Government of Ontario

- Accumulations Act (R.S.O. 1990, chapter A.5)
- Business Corporations Act (R.S.O. 1990, chapter B.16)
- Charitable Gifts Act (R.S.O. 1990, chapter C.8 – repealed)
- Charitable Institutions Act (R.S.O. 1990, chapter C.9 – repealed)
- Corporations Act (R.S.O. 1990, chapter C.38)
- Corporations Tax Act (R.S.O. 1990, chapter C.40)
- Freedom of Information and Protection of Privacy Act (R.S.O. 1990, chapter F.31)
- Income Tax Act (R.S.O., 1990, chapter I.2)
- Trustee Act (R.S.O. 1990, chapter T.23)
- Community Small Business Investment Funds Act (S.O., 1992, chapter 18)
- Crown Foundations Act (S.O. 1992, chapter 22)
- Condominium Act (S.O. 1998, chapter 19)
- Taxation Act (S.O., 2007, chapter 11)
- Services and Supports to Promote the Social Inclusion of Persons with
- Developmental Disabilities Act (S.O. 2008, chapter 14)
- Housing Services Act (S.O. 2011, chapter 6)

Main laws by the Government of Canada

- Canada Business Corporations Act (R.S.C., 1985, chapter C-44)
- Cultural property Export and Import Act (R.S.C., 1985, chapter C-51)
- Canada Not-for-Profit Corporations Act (S.C., 2009, chapter C-23)
- Charities Registration (Security Information Act) (R.S.C., 2001, C-41)
- Income Tax Act (R.S.C., 1985, c.1 (5th supp.))

(Note: R.S.C. = Revised Statutes of Canada)