



Becoming a Prescribed University Outside Canada

This information sheet explains the general conditions that a foreign educational institution must meet to get prescribed status and be included in Schedule VIII of the Canadian *Income Tax Regulations* (ITR), and includes information about its status as a qualified donee.

This sheet is available in electronic format only and has **underlined active links** (in blue) to relevant tax publications and webpages.

The foreign educational institutions prescribed to be universities outside Canada are recorded in Schedule VIII of the ITR, as provided in section 3503. If these institutions are also included on a publicly available list maintained by the Canada Revenue Agency (CRA), they are qualified donees. Recognition as a qualified donee means that they can issue official donation receipts for gifts they receive. Donors can then use these receipts to claim a non-refundable tax credit (or a deduction for corporations) on their Canadian income tax return. As qualified donees, prescribed universities are also eligible to receive gifts from Canadian registered charities.

To see the list of prescribed universities outside Canada that are qualified donees, go to www.cra.gc.ca/chrts-gvng/qlfd-dns/qd-lstngs/prscrbdnvrsts-lst-eng.html.

What type of educational institution can become a prescribed university?

To be considered for prescribed status, a foreign educational institution must meet **all** of the following conditions:

- it maintains an academic entrance requirement of at least secondary school matriculation standing;
- it is organized for teaching, study and research in the higher branches of learning;
- it is empowered, in its own right, to confer degrees of **at least** the baccalaureate level (bachelor or equivalent), according to academic standards and statutory definitions prevailing in the country the university is located in; and
- it ordinarily includes Canadian students in its student body.

Note

An educational institution outside Canada that confers only **associate degrees**, diplomas, certificates or other degrees at a level **less** than the bachelor or equivalent, does **not** qualify. An institution that is **affiliated** to a university but that does not have the authority to confer degrees, does **not** qualify. The institution itself must be able to confer degrees at the baccalaureate level or higher to be recognized as a university outside Canada.

How to become a prescribed university

If an educational institution meets these conditions and wants to get prescribed status, an official or authorized representative of the institution has to send a written request to us that includes the following:

- a printed copy of the institution's latest calendar, syllabus, or catalogue containing their course curriculum and general admission requirements. We will also accept a website address (URL) if all the required information is available;
- a photocopy of documents issued by the appropriate educational authority in the country of residence that confirms that the institution is one of higher learning empowered to confer degrees, in its own right, of at least the baccalaureate level; and
- the number of Canadian students who have attended the institution in the 10 years before the date of the application and comprehensive information for each student such as their full name (first and last), address, date of birth, years attended, and Canadian social insurance number (if available).

Note

We **will not be** able to recommend the institution for prescribed status without this information.

The educational institution may need to contact the Canadian students to get their approval to release the information requested.

The information sent to us must be in either English or French. Documents in a different language must be accompanied by a certified translated copy in English or French.

Send requests for prescribed status to us at the following address:

Manager, Validation Policies and Procedures Section
Individual Returns Directorate
Assessment and Benefit Services Branch
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5
Canada

After we have made an evaluation, we will send a decision in writing to the institution.

An institution that meets the criteria will receive a recommendation for prescribed university status. However, this status is not official until it is granted by an enactment of the Canadian Parliament amending the ITR so that the institution is included in Schedule VIII. Furthermore, the institution is not entitled to issue official donation receipts until the CRA adds it to the qualified donees list for prescribed universities on the CRA website.

We recommend educational institutions for prescribed status each year. When Schedule VIII is amended, a notice is posted in the *Canada Gazette*, and our qualified donees list is updated accordingly. When a foreign university is recognized, both its prescribed and qualified donee statuses are retroactive to January 1 of the year in which the application was received.

An educational institution outside Canada that has been recommended by us for prescribed status is recognized by us as a university outside Canada. Students of that institution may be eligible to claim Canadian tuition, education and textbook amounts if they meet the other general conditions that apply. See Information Sheet RC190, *Educational Institutions Outside Canada*, for more information.

Requirements for maintaining qualified donee status

To maintain qualified donee status, prescribed universities must keep books and records supporting any official donation receipts they issue, and must make these available at our request. They must also ensure that official donation receipts are properly issued. If they do not comply with these requirements, their qualified donee status may be suspended or revoked.

To learn more about the requirements for qualified donees go to www.cra.gc.ca/chrts-gvng/qlfd-dns/prscrbdnvrsts-eng.html and Guide RC4409, *Keeping Records*.

For more information on donations and claiming a non-refundable donations tax credit or deduction on a Canadian individual, trust, or corporation income tax return, see the following:

Individuals

- Pamphlet P113, *Gifts and Income Tax*

- Line 349, *General Income Tax and Benefit Guide*
- CRA webpage “Line 349 – Donations and gifts”
- CRA webpage “Making a donation”
- Schedule 9, *Donations and Gifts*
- Line 5896 of the information sheet for completing provincial or territorial forms for individuals

Trusts

- Pamphlet P113, *Gifts and Income Tax*
- Guide T4013, *T3 Trust Guide*, Chapter 3, instructions for completing Schedule 11, *Federal Income Tax* (see Line 27 – Donations and gifts tax credit)
- T3 Return, Schedule 11, *Federal Income Tax*

Corporations

- Guide T4012, *T2 Corporation – Income Tax Guide* (see Line 311 – Charitable donations in Chapter 3)
- T2 Return, Schedule 2, *Charitable Donations and Gifts (2004 and later taxation years)*

Call us

If you need more information, you can call:

Calls from Canada and the U.S. 1-800-959-8281
Calls from outside Canada and the U.S. 613-940-8495
Fax 613-941-2505

Regular hours of service

Monday to Friday (except holidays)
8:15 a.m. to 5:00 p.m., Eastern time

Extended hours of telephone service

From mid-February to the end of April (except Easter weekend)

Monday to Friday – 8:15 a.m. to 9:00 p.m., Eastern time
Saturday – 9:00 a.m. to 5:00 p.m., Eastern time

We accept collect calls by automated response. Please note that you may hear a beep and experience a normal connection delay.

Internet

Canada Revenue Agency www.cra.gc.ca
CRA forms and publications www.cra.gc.ca/forms