



[Canada.ca](#) > [Taxes](#) > [Charities and giving](#) > [Registering for charitable or qualified donee status](#) > [Apply to become a registered charity](#)

> [Set up your organization before applying for registration](#)

What is charitable?

To qualify for registration as a charity, an organization must have purposes that are exclusively charitable and charitable activities that support those purposes. The purposes (also called objects) describe the aim or main intent of the organization. The activities describe how your organization will accomplish its purposes.

The term **charitable** is not defined in the Income Tax Act, so we rely on common law ([court decisions](#)) to determine what is charitable.

Charitable purposes

Your organization's purposes **must** fall within one or more of these categories:

- relief of poverty
- advancement of education
- **advancement of religion**
- certain other purposes that benefit the community in a way the courts have said is charitable

For more information, go to [Charitable purposes](#).

Charitable activities

Activities are your organization's programs or the things you do to accomplish your purposes. **Charitable activities** are activities carried out to fulfill a **charitable purpose**. Without a charitable purpose, your organization cannot have charitable activities.

For more information, go to [Describing your activities](#).

Public benefit test

To be registered as a charity, your organization's purposes and activities must also **meet a public benefit test**. To qualify under this test, your organization must show that:

- its purposes and activities **provide a measurable benefit to the public**
- **the people who are eligible for benefits are either the public as a whole, or a significant section of it** (the beneficiaries cannot be a restricted group or one where members share a private connection - this includes social clubs and professional associations)

If your organization wants to limit its beneficiaries unreasonably, or offer an unreasonable benefit to a group or individual, it will not qualify for registration.