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*Between State and Market:  
Essays on Charities Law and Policy in Canada*

*Between State and Market* surveys and critiques the existing literature on charities law as well as the laws themselves. The authors offer policy prescriptions for the future of an increasingly vital sector of Canadian society.

After an overview of the charitable sector in Canada, the first section of the book contains a sociological review of altruism in different societies, a discussion of altruism in various philosophical and religious traditions, an economic analysis of “rational voluntarism,” and an assessment of the relationship between the charitable sector and the welfare state. The second section contains five papers on the legal definition of charity, both general (the jurisprudence of the Federal Court of Appeal and a proposal for rethinking the concept of “public benefit”) and particular (the political purposes doctrine, religion as charity, and a commentary on the recent Supreme Court decision on the meaning of charity). The third section deals with the tax status of charities: two papers evaluate the current tax credit system and one deals with the administration of charities by the Canada Customs and Revenue Agency. The final section contains essays on charities and commercial enterprise, on the regulation of fund-raising, and on needed reforms in non-profit corporation law. At a time when the federal government is about to embark on a wide range of policy initiatives to assist and regulate the non-profit sector, these essays are necessary reading for anyone concerned with the future of the charitable sector in Canada.

JIM PHILLIPS and BRUCE CHAPMAN are professors of law at the University of Toronto. DAVID STEVENS is professor of law at McGill University.



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Edited by

JIM PHILLIPS,  
BRUCE CHAPMAN, AND  
DAVID STEVENS

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