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Department of Finance Canada  
90 Elgin Street  
Ottawa ON K1A 0G5

Via email: [Consultation-Legislation@fin.gc.ca](mailto:Consultation-Legislation@fin.gc.ca)

Dear Sir or Madam:

**Re: Draft Legislation Proposals – Alternative Minimum Tax for High-Income Individuals  
Letter in Support of Submission made by the Canadian Association of Gift Planners**

On August 4, 2023 the Department of Finance proposed legislative amendments related to alternative minimum tax (“AMT”) provisions in the Income Tax Act (Canada) (“ITA”) – specifically in respect to the proposed changes to sections 127.51. and 127.531 of the ITA. In response to an invitation to provide feedback on these proposed amendments, the Canadian Association of Gift Planners (CAGP) made a submission to the Department of Finance on September 1, 2023. That proposal is attached for reference.

As Canada faces immense challenges and charities struggle to meet the needs of individuals, address climate change and the overall social well-being of our country, these amendments have the potential to negatively impact transformational donations being made to Canadian registered charities, which will significantly harm/reduce the charity sector’s ability to provide vital services that support the health and well-being of Canadians.

We, the undersigned, share the concerns expressed by CAGP in their submission and to convey our support for and endorsement of the recommended amendments to the proposed legislative changes as stated within.

Thank you for your consideration.

Sincerely,

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City, Province

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