



CANADIAN PONY CLUB

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Loyalty

Character

Sportsmanship

March 27, 2008

Memo: To all Branches and Regions

Re: Issuing Receipts for the Children's Fitness Tax Credit as indicated on the Canada Revenue Agency web site (www.cra-arc.gc.ca/whatsnew/organi-e.html) .

The following is our interpretation

1. Membership fees in Canadian Pony Club are eligible to be claimed for the Fitness Tax Credit for all children who are under 16 at the beginning of the year in which the expenses are paid.
2. Membership fees include the cost of administration, instruction and the rental of facilities, so for most normal Branches, the entire membership fee is eligible for a receipt.
3. Fees paid to Branches for riding instruction are also eligible providing a minimum of 8 weeks of lessons are provided.
4. Activities such as camps are also eligible for a receipt providing they are at least 5 consecutive days long.
5. Camp fees which contain travel, food or lodging costs must be prorated to deduct those costs. A t-shirt or hat that is part of the fee and is taken home by the member at the end of the camp is allowed as part of the fee.
6. Canadian Pony Club has provided two sample receipts for our Branches/Regions to use. One is for fees and the other is for activities such as camps or lessons. Receipts that do not contain the correct information as required by the government may be rejected. To make it easy for you to comply with the regulations, please use the receipts provided.
7. Members who do not participate in the riding portion of the Canadian Pony Club program are not eligible to claim the membership fees for the Child Fitness Tax Credit.

