


# UNDER THE GUISE OF CHARITY

CANADIAN FUNDING  
FOR WAR CRIMES IN  
OCCUPIED PALESTINE

  
Canada Revenue  
Agency

National  
Headquarters

Connaught  
Building

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Canada

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# **Under the Guise of Charity: Canadian Funding for War Crimes in Occupied Palestine**

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**Contents**

<b>Executive Summary</b>	<b>3</b>
<b>Introduction</b>	<b>4</b>
<b>Canadian Law and the Charitable Sector</b>	<b>5</b>
<b>Financial Complicity in Unlawful Occupation</b>	<b>7</b>
1. The Mizrachi Organization of Canada	<b>7</b>
2. Jewish Heritage Foundation of Canada	<b>9</b>
3. The Ronnen Harary Foundation	<b>9</b>
4. Canada Charity Partners	<b>10</b>
5. Heseg Foundation:	<b>10</b>
<b>Conclusion</b>	<b>11</b>

# UNDER THE GUISE OF CHARITY

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## Executive Summary

Canadian charities provide critical services, from food support to social change. Their operations aspire to reflect our national values. In return, they receive our public trust, along with substantial tax breaks and subsidies. Because of these subsidies, the Canadian public and government are implicated in the actions of these charities, both morally and legally.

This report, authored by Independent Jewish Voices (IJV), Just Peace Advocates (JPA), and academic Miles Howe, calls on the Canadian government to immediately suspend the licences of numerous Canadian charities found to be aiding and abetting war crimes and crimes against humanity in Israel and occupied Palestine, pending in-depth audits of their activities. Furthermore, we urge the Royal Canadian Mounted Police (RCMP) to investigate these crimes and prosecute complicit Canadian charities under the Criminal Code.

Key organisations highlighted for immediate suspension and investigation include:

- **Mizrachi Organization of Canada:** a major financial conduit for far-right Religious Zionist movements supporting settler violence and military assistance.
- **Jewish Heritage Foundation of Canada:** recently emerged as a funding source for Israeli settler groups.
- **Ronnen Harary Foundation:** has provided millions to the Jerusalem Municipality, an instrument of land expropriation.
- **Canada Charity Partners:** facilitates Canadian tax-deductible donations for organisations involved in the illegal occupation of the West Bank.
- **Heseg Foundation:** incentivizes military enlistment in Israel with scholarships for 'Lone Soldiers'.

While recent revocations of the Ne'eman Foundation Canada and Jewish National Fund of Canada mark initial progress, these actions do not address the wider, systemic, complicity in Israel's internationally illegal activities within the Canadian charitable sector. IJV and JPA call for immediate suspensions and thorough audits of implicated charities, alongside RCMP investigations into current war crimes in occupied Palestine and Lebanon, with a focus on Canadian financial complicity.



# UNDER THE GUISE OF CHARITY

## Introduction

Patients at Al Aqsa hospital in Gaza burned alive with intravenous drips still in their arms. Thousands killed in bombings or with blinding and loss of limb injuries due to the arbitrary detonation of pagers and communication devices across Lebanon. Systemic torture of Palestinian prisoners at Israeli detention centres such as Sde Teiman. Expansion of illegal settlements in the West Bank at a rate not seen in decades, propelled by extremist settlers both on the ground and in the Israeli government. And a daily escalating, likely massive undercount, of civilians massacred in Gaza.

This is the unending violence telegraphed by Israeli expansionist policy across the Middle East, post October 7, 2023.

Canadians have been shocked to bear witness to these events and to learn of the various ways the Canadian government stands complicit. An area of complicity that is often overlooked is the Canadian charitable sector, which has supplied over \$1 billion dollars in taxpayer subsidised cash to Israel over the last four years, and which continues to draw our country into financial complicity to the heinous, grievous, war crimes and crimes against humanity that have drawn global condemnation.

The position of this paper's co-authors is that **Canada must immediately suspend the licences of charities that have been found to be aiding and abetting Israeli war crimes and crimes against humanity, and genocide**, pending full audits of their operations. The authors also demand that the **RCMP investigate the occurrence of war crimes** and crimes against humanity in Israel and occupied Palestine, and **prosecute all financially complicit Canadian charities** to the fullest extent of the *Criminal Code*.

The authors welcome the recent status revocations of **Ne'eman Canada** and **Jewish National Fund of Canada** and the suspension of **Emunim Fund** as an indication that the Canadian state does not count war crimes and crimes against humanity in Israel as a charitable purpose. They agree that these revocations represent a step in the right direction. But to have a genuine impact, the Canadian government must take **immediate steps to ensure that the reputation of its charitable sector, which employs upwards of 10% of the population and accounts for upwards of 8% of the Canadian GDP, is not sullied by its active, financial complicity in war crimes and crimes against humanity in Israel.**

Canada is legally bound not only by its own public policy, which clearly acknowledges Israel as the occupying power in territories occupied since 1967, but by its responsibilities to customary international law, along with the Canadian *Crimes Against*

# UNDER THE GUISE OF CHARITY

*Humanity and War Crimes Act*, which render such activities indictable offences under the *Criminal Code*. We request that immediate suspension of charitable status, pending audit, must be taken against:

1. The Mizrahi Organization of Canada
2. Jewish Heritage Foundation of Canada
3. The Ronnen Harary Foundation
4. Canada Charity Partners
5. Heseg Foundation

## Canadian Law and the Charitable Sector

Canadian charities provide any number of services, from food banks, to patient support, to acting as drivers for social change. As a key piece of the social contract, we expect our charities to act in a reputable manner, as befits their privileged, tax-exempt, status. In return, we trust them with our hard-earned donations, incentivized by provincial and federal levels of government in the form of tax-deductible charity credits. Because of such subsidisation, the Canadian state and the Canadian public are very much complicit in everything our charitable sector does. The sector is, in effect, our national moral conscience epitomised.

As such, there are rules to which charities must abide. Notably, the Canada Revenue Agency<sup>1</sup> (CRA) and common law<sup>2</sup> are clear that Canadian charities must not act in contravention of Canadian public policy. Common law notes that charities cannot be expected to conduct their own research into government policy, beyond what is publicly available<sup>3</sup>. But Global Affairs is very clear in regards to Canada's policy position on Israel's illegal occupation of Palestine: Canada does not recognize permanent Israeli control over territories occupied in 1967, perceives of the settlements as a "serious obstacle" to achieving peace, and considers the Fourth Geneva Convention applicable to Israel's obligations as the occupying power<sup>4</sup>. The CRA's public benefit test is also

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<sup>1</sup> Canada Revenue Agency (2003). CSP-P13. *Public Policy – Summary Policy*.

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/summary-policy-p13-public-policy.html>

<sup>2</sup> *National Anti-Vivisection Society v. Inland Revenue Commissioners* ([1948] A.C. 31 at 65 and 72, Lord Simonds)

<sup>3</sup> *Everywoman's Health Care Society (1988) v. Canada (Minister of National Revenue—M.N.R.)* ((C.A.), [1992] 2 F.C. 52 (C.A.))

<sup>4</sup> Canadian policy on key issues in the Israeli-Palestinian conflict

[https://www.international.gc.ca/world-monde/international\\_relations-relations\\_internationales/mena-moan/israeli-palestinian\\_policy-politique\\_israelo-palestinien.aspx?lang=eng](https://www.international.gc.ca/world-monde/international_relations-relations_internationales/mena-moan/israeli-palestinian_policy-politique_israelo-palestinien.aspx?lang=eng)

# UNDER THE GUISE OF CHARITY

quite clear that providing financial support to a foreign military, which de facto includes the Israeli military, is **not charitable**.<sup>5</sup>

As such, **any activity that furthers permanency of Israeli control over illegally occupied territory is not charitable**. Rather, it is **financial complicity in aiding and abetting war crimes, masquerading as charity**.

Canada not only has obligations under customary international law, but has legislated the Geneva Conventions into national law, under the *Geneva Conventions Act*<sup>6</sup>. Breaches against the *Geneva Conventions Act*, along with the *Crimes Against Humanity and War Crimes Act*, are considered indictable offences under the Canadian *Criminal Code*. Charities, like all legal persons<sup>7</sup>, **are not above the law and should be prosecuted as such**.

**Charitable status revocations are the bare minimum of the legal action required.**

**To be clear:** Canadian charities certainly can use international intermediaries in pursuit of their charitable purposes. But Canadian charities are legally responsible for the activities of their intermediaries.<sup>8</sup> And while charity law may differ in Israel, the CRA is clear that a charity's activities (and by default the activities of its intermediaries) **must always comply with Canadian charity law**.<sup>9</sup>

**Bluntly:** Whatever Israeli law says considering its internationally illegal occupation is, in this case, completely irrelevant. Canadian law applies to Canadian charities, **whenever** Canadian charities utilise international intermediaries.

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<sup>5</sup> *Canadian charities carrying on activities outside of Canada*. CRA CG-002: See para 4.1

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-002-canadian-registered-charities-carrying-activities-outside-canada.html#toc35>

<sup>6</sup> Geneva Conventions Act (R.S.C., 1985, c. G-3) <https://laws-lois.justice.gc.ca/eng/acts/g-3/index.html>

<sup>7</sup> See Wanless, WC. (2009). Corporate Liability for International Crimes under Canada's Crimes Against Humanity and War Crimes Act. *Journal of International Criminal Justice* 7(1): 201-221.

<sup>8</sup> Hayhoe R. (2010). Canada: Private foundations and foreign activities. *Trusts & Trustees*, 16(6), 430–437. <https://doi.org/10.1093/tandt/ttq050>

<sup>9</sup> *Canadian charities carrying on activities outside of Canada*. CRA CG-002: See para 4.1

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-002-canadian-registered-charities-carrying-activities-outside-canada.html#toc35>

## Financial Complicity in Unlawful Occupation

On July 19, 2024, the **International Court of Justice's** (ICJ) Advisory Opinion on Israel's policies and practices in Occupied Palestine made clear that United Nations member states "must abstain from entering into economic or trade dealings with Israel concerning the Occupied Palestinian Territory or parts thereof which may entrench its unlawful presence within the territory." A supplementary UN document, released on October 18, 2024, provides recommendations on how UN member states might implement the ICJ's ruling.

Produced by the ***United Nations Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem and Israel***, the legal analysis makes clear that charities and non-profit organisations **are not legally immune** in their role in financially aiding and abetting the illegal occupation, and notes that member states: "shall not give support to these organizations, for example through allowing the organization to have tax-exempt status or providing tax deductibility for donations to the organization and must ensure that financial contributions to support the unlawful occupation, including settlements and settlers, cease."

This most recent legal analysis merely confirms Canada's pre-existing responsibilities under international and national law. Yet, despite the recent charitable status revocations of **Ne'eman Foundation Canada**, and **Jewish National Fund of Canada**, and suspension of **Emunim Fund**, the Canadian charitable sector continues to play host to numerous organisations actively involved in financing Israel's war criminality, both within the context of the illegal settlements, and vis a vis the activities of its increasingly belligerent military.

In cognisance of the devastating loss of life and territory resultant from Israel's historically aggressive actions, post-October 7th, 2023, we do not believe that the comparative luxury of years-long, processes of audit and investigation applies here. Rather, we are requesting immediate suspension of charitable statuses of all organisations currently engaged in financial complicity in Israeli war criminality. The following list provides several examples of Canadian charities who are financially complicit in aiding and abetting Israeli war crimes.

### 1. The Mizrachi Organization of Canada

**Mizrachi Canada** is a charitable organisation operating as an illegal conduit for the Israeli website **jgive.org**. Between 2007-2021, Mizrachi Canada failed to even conduct the bar standard of reporting requirements. It patently failed to list its international intermediaries, as required under the *Income Tax Act*. This means, bluntly, that the over



# UNDER THE GUISE OF CHARITY

\$40 million it claimed it had moved to Israel quite simply could have gone anywhere.<sup>10</sup> Likely due to public pressure, in 2022 Mizrahi Canada at last provided the CRA with a list of its Israeli intermediaries. This list was not only extremely troubling from a moral standpoint. It was fully illegal as well. Mizrahi Canada listed dozens of Israeli intermediaries operating within the illegal settlements, along with Israeli recipients actively working to displace Palestinians and seize their sovereign territory, and Israeli recipients providing financial and material support to the Israeli military.

Despite marked public pressure<sup>11</sup> – which has included a member of Parliament raising issue with Mizrahi Canada’s ongoing financial complicity in war crimes and crimes against humanity<sup>12</sup> and a parliamentary e-petition that garnered more than 12,500 signatures<sup>13</sup> – 2023 filings confirm that Mizrahi continues the habit of financing illegal Israeli intermediaries.

Standouts from the 2022 list<sup>14</sup> include:

- **Regavim**: a radical pro-settler organisation co-founded by far-right Israeli Finance Minister Bezalel Smotrich that works to dispossess Palestinians of their lands and facilitate illegal settlement in the occupied West Bank<sup>15</sup>;
- **Women in Green**: a radical settler group whose current campaigns include one that allows donors to pay for Israeli flags to be planted by Israeli soldiers in the Gaza Strip and another with a campaign graphic that reads: “Victory for Israel! Demolish. Enter. Remain in Gaza!”<sup>16</sup>. The CRA’s audit of Ne’eman Canada made clear that Women in Green does not conduct activity it considers charitable under the governing parameters of the *Income Tax Act*;
- **Im Tirtzu**: a far-right organisation that works to delegitimize Israeli human rights groups and progressive academics, which even Israeli courts have determined can fairly be considered a fascist group.<sup>17</sup> They openly work to equip the IDF “for victory”<sup>18</sup>, and post videos of members congratulating themselves as they block international aid trucks meant for starving civilians in Gaza;

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<sup>10</sup> Howe, M. (2024) Zionist Philanthropy and Palestinian Erasure: Jgive.com and the Mizrahi Organization of Canada, *State Crime*. 13(1): 60-80,  
<https://www.scienceopen.com/hosted-document?doi=10.13169/statecrime.13.1.0060>.

<sup>11</sup> See:

<https://www.justpeaceadvocates.ca/this-week-canadian-charities-and-palestinian-erasure-exposed-in-academic-article-press-conference-and-submissions-to-the-un/>

<sup>12</sup> <https://nikiashton.ndp.ca/news/letter-investigate-canadian-charities-funding-israeli-war-crimes-palestine>

<sup>13</sup> <https://www.ourcommons.ca/petitions/en/Petition/Details?Petition=e-4922>

<sup>14</sup> For a detailed list of Mizrahi Canada’s 2022 Israeli intermediaries involved in settlement activity, settler violence and support for the IDF, see:

<https://www.justpeaceadvocates.ca/recipients-from-the-mizrahi-organization-of-canada-2022/>

<sup>15</sup> Defund Racism (2023) *Regavim: How Charitable Donations are Funding Indigenous Erasure*.

<https://defundracism.org/wp-content/uploads/2023/09/DefundRacism-Regavim.pdf>

<sup>16</sup> See: <https://www.jgive.com/new/en/cad/charity-organizations/2759/projects>

<sup>17</sup> <https://www.972mag.com/jerusalem-court-okay-to-call-im-tirtzu-a-fascist-group/>

<sup>18</sup> <https://imti.org.il/en/>

# UNDER THE GUISE OF CHARITY

- **Duvdevan Foundation**: an Israeli charity that claims to offer support to current members of the Duvdevan Unit of the Israeli Defence Forces which, among other operations, engages in extrajudicial assassinations of Palestinians<sup>19</sup>;
- **Elad / Ir David**: an organisation that aims to forcibly transfer Palestinians from occupied East Jerusalem with the objective of ‘Judaizing’ the city.<sup>20</sup> As with ‘Women in Green’, the CRA’s audit of Ne’eman Canada made clear that Elad / Ir David’s activities are not considered charitable under the *Income Tax Act*.

## 2. Jewish Heritage Foundation of Canada

The Jewish Heritage Foundation of Canada (JHFC) gives every impression of being what Howe and Sylvester have termed a “burner charity”<sup>21</sup>. Despite being registered as a charity in 1976, JHFC conducted little to no charitable activity for decades.

Subsequently, in 2020, after the charitable licences of two high-profile Canadian charities were revoked due to grave bookkeeping inconsistencies and other related transgressions of the *Income Tax Act*, donations received by JHFC skyrocketed into the millions of dollars per year. There are serious doubts as to whether an organisation which spent under \$25,000 in professional fees in 2023 could possibly have any direction or control over the \$94 million in charitable programming, distributed to hundreds of international intermediaries, it claimed to distribute in 2023. Beyond doubts as to JHFC’s actual purpose within the Canadian charitable sector, between 2020-2022, **JHFC** moved hundreds of thousands of dollars to Israeli recipients within the illegal settlements. For example, JHFC donated to:

- **Mate Lechem Bney Yehuda Libo Chafet**, located in the illegal settlement of Modi’in Illit, received \$527,985.
- **The Hebron Fund**<sup>22</sup>, central in funding the violent anti-Palestinian settler movement within Hebron, received \$462,934.

## 3. The Ronnen Harary Foundation

Registered to Ronnen Harary, the founder of Spinmaster Toys and the popular ‘Paw Patrol’ series, the Ronnen Harary Foundation was incorporated in 2021. Operating in association with Harary’s sister foundation, the **1 R32 Foundation**, **The Ronnen Harary Foundation** has exclusively sent millions of dollars in charitable donations to the **Jerusalem Municipality**. Not only are governments outside of Canada not considered

<sup>19</sup> AOHR (2021) See: <https://aohr.org.uk/five-palestinians-killed-by-occupation-in-the-west-bank-and-jerusalem/>

<sup>20</sup> Al-Haq (2022). *Finding David: Unlawful Settlement Tourism in Jerusalem’s so-called ‘City of David’*. <https://www.alhaq.org/publications/20869.html>

<sup>21</sup> Howe, M & Sylvestre, P. (2022) International Cash Conduits and Real Estate Empires: A Case Study in Philanthropic Crime. *Journal of White Collar and Corporate Crime*. Online First: <https://doi.org/10.1177/2631309X221138974>

<sup>22</sup> See: <https://defundracism.org/the-hebron-fund/>

# UNDER THE GUISE OF CHARITY

qualified donees<sup>23</sup>, but operating under a screen of governmental legitimacy, the **Jerusalem Municipality** has been instrumental in settling **East Jerusalem**, illegally annexed in 1967. Further, in expanding its municipal boundaries, the **Jerusalem Municipality** has illegally seized land deep into the occupied West Bank. According to Canadian foreign policy, “the status of Jerusalem can be resolved only as part of a general settlement of the Palestinian-Israeli dispute. Canada does not recognize Israel's unilateral annexation of East Jerusalem.”

## 4. Canada Charity Partners

Canada Charity Partners is a Canadian-based organisation operating as an illegal tax receipt-issuing conduit for the Israeli non-profit website **israelgives.org**. In this capacity, it provides Canadian charitable donations to dozens of Israeli recipients over which it has no direction or control, and who do not conduct programming in its name. None of this is legal under the *Income Tax Act*. Beyond this, tax data between 2019-2023 also shows that **Canada Charity Partners** has provided donations to a number of illegal settlement organizations, including but not limited to:

- **The Jewish Community Hebron**: sustains violent Israeli settlements situated in the heart of the largest Palestinian city in the West Bank outside of East Jerusalem;
- **Ateret Cohanim**: a Jerusalem-based settler organization which works to expel Palestinians from their houses in East Jerusalem and settle Jews in their place<sup>24</sup>;
- **Geula Titnu Larets**: crowdfunds for Jewish investments towards illegal land expropriation in the West Bank<sup>25</sup>;
- **Temple Institute**: Jewish messianic organization focussed on establishing a Third Temple in place of Muslim holy sites in Jerusalem;

## 5. Heseg Foundation

The **Heseg Foundation** incentivizes enlistment in the Israeli military by providing scholarships to ‘Lone Soldiers’. In the Ne’eman Canada audit, the CRA made clear that ‘Lone Soldier’ assistance programs in Israel are not considered charitable activity in Canada<sup>26</sup>. While not illegal per se, the composition of the **Heseg Foundation’s** board of

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<sup>23</sup> In a letter, dated June 26, 2024, Sharmila Khare, the Director General of the Compliance Division of the Charities Directorate of the Canada Revenue Agency indicated that, “While certain registered municipal and First Nations groups that are listed on our web page may be qualified donees, governments outside Canada are not.”

<sup>24</sup> See: <https://defundracism.org/ateret-cohanim/>

<sup>25</sup> See:

<https://popularresistance.org/crowdfunding-colonialism-who-is-bankrolling-israels-latest-excursion-into-the-west-bank/>

<sup>26</sup>

<https://www.canadiancharitylaw.ca/wp-content/uploads/2024/08/Neeman-Foundation-Canada-Notice-of-Intention-to-Revoke-from-CRA-Redacted.pdf>

# UNDER THE GUISE OF CHARITY

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directors speaks to its direct proximity to the Israeli military, and has included a handful of top former Israeli military officials, including Chief Commander of the Israeli military in Gaza and the West Bank, Yitzhak Eitan, Head of Mossad, Shabtai Shavi, and Commander of the IDF's Southern Command, Doron Almog. Aside from initial start-up cash in 2007, the **Heseg Foundation** is almost singularly funded by **The Gerald Schwartz and Heather Reisman Foundation**. Run by billionaires Gerald Schwartz, CEO of investment firm **Onex Corporation**, and Heather Reisman, founder and CEO of **Indigo Books and Music**, the foundation has provided over \$43 million to Heseg between 2019-2023.

## Conclusion

This report underscores the urgent necessity for Canada to uphold its international and national legal obligations by ensuring that its charitable sector operates within the bounds of legality and ethical responsibility. We maintain that charitable institutions whose activities contravene Canadian public policy and international law must not be allowed to masquerade as entities of public good.

In August, 2024, the CRA took the hopeful step of revoking the charitable statuses of **Ne'eman Foundation Canada** and the **Jewish National Fund of Canada**. While demonstrating a willingness within the Canadian government to address this wide sweeping issue, in order for Canada to sever its financial complicity in the atrocities unfolding in Palestine, swift and decisive actions must follow. This includes immediate suspension of the charitable statuses of organisations implicated in financing illegal activities in the occupied Palestinian territories, full audits of these charities, and robust enforcement of the Crimes Against Humanity and War Crimes Act.

Canada's commitment to human rights and justice cannot be nominal platitudes. With Canada's legal standing in the international community at stake, the authors of this report refuse to be placated with empty words. True accountability requires meaningful legal action against entities that contribute to war crimes under the guise of charity. In taking the necessary actions, Canada has the opportunity to safeguard not only the integrity of its charitable sector but also its standing as a country which claims to be committed to the values of peace, justice, and humanity.