



Ryma Nasrallah

Partner and National Co-Leader, Charities and Not-For-Profit Law Group

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Ryma regularly advises registered charities and non-profit organizations on the income tax implications of their transactions and activities, including revenue generating activities, gifting and receipting, fundraising activities, working with intermediaries both in Canada and internationally, and granting to non-qualified donees. Ryma is frequently involved in the establishment of charitable organizations and foundations, guiding them through their start-up phase and interactions with the Canada Revenue Agency and assisting during their ongoing existence and dissolution. She also advises clients on corporate governance matters and provincial laws that apply to charities, including the Charities Accounting Act (Ontario) and Trustee Act (Ontario), with respect to investments, endowments, and other related issues. She has experience advising on the complex income tax rules governing non-profit organizations and navigating the restrictions imposed by the Canada Revenue Agency. Ryma is often involved in complex transactions and multi-disciplinary legal projects at the firm, including mergers, acquisitions, divestitures, reorganizations, collaborations, integrations, joint ventures, and partnerships, in a broad range of industries and sectors.

Ryma is currently the Chair of the Canadian Bar Association's Charities and Not-for-Profit Law Section, a member of the Canada Revenue Agency Technical Issues Working Group and serves on the executive of the Ontario Bar Association's Charities and Not-for-Profit Law Section. Ryma is also a director of The Ottawa Hospital Foundation and works on multiple pro bono projects at the firm.

She is also regularly involved in numerous tax-driven transactions, including corporate reorganizations involving closely held private companies, high-net-worth individuals and estate-planning transactions. She also works in the areas of tax dispute resolution and voluntary disclosures.

Insights & Events

- Author, "Ontario's Bill 33: Key changes to education, child welfare and postsecondary oversight", BLG Article, June 2025
- Author, "The ONCA Transition Period is over – what comes next?", BLG Article, October 2024
- Author, "It is almost here... the ONCA transition period is coming to an end!", BLG Article, April 2024
- Author, "New, simplified continuance process for social companies", BLG Article, December 2023
- Author, "2023 Fall Economic Statement – Tax measures", BLG Article, November 2023
- Author, "Federal Budget 2022 – Shifting focus: Transitioning out of a COVID economy", BLG Article, April 2022
- Author, "Fall Economic Statement 2020 — Key Tax Announcements", BLG Article, December 2020
- Author, "Governance advice during COVID-19", BLG Article, April 2020
- Author, "Ontario charities: Accessing restricted funds during the COVID-19 pandemic", BLG Article, April 2020
- Author, "Charities Directorate response to COVID-19", BLG Article, March 2020
- Author, "Changes to Form T3010, Registered Charity Information Return", BLG Article, March 2019
- Author, "Federal Budget 2019 – Impact on Charities and Non-profit Organizations", BLG Article, March 2019
- Author, "Government Responds to the Report of the Consultation Panel on the Political Activities of Charities", BLG Article, March 2019
- Author, "Political Activities Update for Registered Charities", BLG Article, February 2019
- Author, "Court Declares 10 Per Cent Limit on Political Activities by Charities Unconstitutional", BLG Article, August 2018
- Author, "Charities and Political Activities: What Now?", BLG Article, August 2018
- Author, "Federal Government Partially Retreats from July 2017 Income Sprinkling Tax Proposals", BLG Article, December 2017
- Author, "Impact of the Proposed Private Corporation Tax Changes", BLG Article, October 2017
- Author, "Co-author, "Federal Budget 2016 – A Focus on the Middle Class and Continued Scrutiny of Corporate Tax Avoidance," BLG Publication, March 22, 2016 ", BLG Article, March 2016

Beyond Our Walls

Professional Involvement

- Member, Law Society of Upper Canada
- Member, Ontario Bar Association and Canadian Bar Association
- Member, County of Carleton Law Association

Awards & Recognitions

- Recognized in the 2025 edition of *The Canadian Legal Lexpert Directory* (Charities/Not-For-Profit Law)
- Recognized in the 2025 edition (and since 2023) of *Chambers Canada – Canada's Leading Lawyers for Business* (Charities/Non-profits (Nationwide - Canada))
 - **Chambers/Non-profits:** *Up-and-coming lawyer Ryma Nasrallah advises a range of charities and non-profit organisations, including education institutions and healthcare support groups. Based in Ottawa, she provides support on tax and corporate matters.*
 - **Charities/Non-profits:** *"She is an exceptional lawyer and has helped us over a number of hurdles in recent times."*
 - **Charities/Non-profits:** *"Ryma provides an excellent service."*
- 2025 Forty under 40 recipient by the *Ottawa Business Journal* and the *Ottawa Board of Trade*.

Bar Admission & Education

- Ontario, 2011
- CPA Canada Corporate Reorganization Course, CPA Canada, 2018
- CPA Canada In-Depth Tax Course, CPA Canada, 2015
- LLB, University of Ottawa, 2010
- B.Comm., University of Ottawa, 2007

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