

Ryma Nasrallah

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

T 613.369.4797
416.367.6657
F 613.230.8842
Ottawa
RNasrallah@blg.com
LinkedIn

- Tax
- Corporate Commercial
- Private Client Planning
- Charities & Not-For-Profit
- Universities and Colleges

Ryma Nasrallah is a leading charity and tax lawyer who delivers strategic solutions to complex tax and regulatory challenges. As National Co-Leader of BLG's Charities and Not-For-Profit Law Group, Ryma advises registered charities, non-profit organizations, foundations, and high-net-worth individuals with a proactive, anticipatory approach.

Ryma regularly advises charities and non-profit organizations on the income tax implications of their transactions and activities, including revenue generation, fundraising compliance, international intermediary relationships, and granting strategies. She guides charities and non-profit organizations through interactions with the Canada Revenue Agency, dealing with ongoing income tax compliance issues, corporate governance matters, and provincial laws including the *Charities Accounting Act* (Ontario) and *Trustee Act* (Ontario), with respect to investments, endowments, and other related issues. Her expertise extends to sophisticated multi-disciplinary transactions including mergers and acquisitions, reorganizations, and strategic partnerships. She also regularly advises individuals and family enterprises on philanthropy and gift planning, as well as multi-generational giving strategies.

Ryma actively shapes the legal profession through leadership roles in prominent national and provincial associations and her membership on key working groups, including with the Canada Revenue Agency. She serves as a director of The Ottawa Hospital Foundation and as a director of The BLG Foundation, while also working on a variety of pro bono projects.

Ryma has earned consistent recognition from Canada's most prestigious legal rankings. As a frequent speaker and author, she contributes regularly to public commentary on tax and governance developments affecting the sector.

Experience

- Advised on the optimal corporate, governance and tax structure for LawZero a not-for-profit corporation advancing safe-by-design artificial intelligence.
- St. Joseph’s Health System, St. Mary’s General Hospital and Grand River Hospital in the integration forming Waterloo Regional Health Network.
- Ontario Society for the Prevention of Cruelty to Animals in its merger with Durham Humane Society.
- Assisted George Brown College in its $232.5 million strategic acquisition of the Corus Quay building in downtown Toronto, with partner Halmont Properties, to support its long-term expansion and waterfront campus consolidation.

Insights & Events

- Author, "Updating membership criteria? What Ontario not-for-profits should know", BLG Article, August 2026
- Author, "ONCA update: Court clarifies when a special resolution is required for certain by-law amendments", BLG Article, August 2026
- 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

- Past-Chair, Canadian Bar Association’s Charities and Not-for-Profit Law Section
- Member, Ontario Bar Association’s Charity and Not-for-Profit Law Section
- Member, Society of Trust and Estate Practitioners
- Member, Law Society of Upper Canada
- Member, Ontario Bar Association and Canadian Bar Association
- Member, County of Carleton Law Association

Community Involvement

- Director, The BLG Foundation
- Director, The Ottawa Hospital Foundation

Awards & Recognition

- Recognized in the 2027 edition (and since 2023) of *Chambers Canada – Canada's Leading Lawyers for Business* (Charities/Non-profits (Nationwide - Canada))
- Recognized as a 2025 *Lexpert* Rising Star: Leading Lawyer Under 40
- Recognized in the 2026 edition (and since 2025) of *The Canadian Legal Lexpert Directory* (Charities/Not-For-Profit Law)
- 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

BLG | Canada’s Law Firm

As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm. With over 800 lawyers,

intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

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