

*Government Orders*

our institutions over a period of many years. We know they did that.

Surely this new legislation encourages some people to use the system by taking advantage of the tax credits. Also, the legislation encourages us to keep not only Canadian art but American art and artefacts and foreign artefacts of all kinds as well. People are using this to say this is to keep Canadian culture in Canada. We should be accurate here and say that it is also used to buy all kinds of foreign art.

The fact is that people gave art before 1977 to these institutions. In trying to encourage people to give even more we have opened up a Pandora's box. We have allowed all kinds of people to milk the income tax system, to take advantage of it to the point where we now have the *Montreal Gazette* writing articles about it. We really have what amounts to a tax avoidance scheme going on, which obviously costs taxpayers millions and millions of dollars. That is ridiculous.

We have that problem. We have the problem that it is not transparent. We have people donating but we never know how much money they get in the form of tax deductions for their art. We have an export review board that could be appointed by people like the Prime Minister, who will end up passing judgment on things they want to give. We have a problem with the art market being flooded because of this type of incentive, this kind of screwy incentive we have here. We have all kinds of problems with this extra bureaucracy and extra cost to solve what was a very minor problem.

• (1110)

Instead of proposing an amendment that will send this to the tax courts where there is a backlog of 6,000 cases, why do we not just do away with the whole thing? Let us just do away with it. Then we can get rid of all these problems. We will not have the *Montreal Gazette* writing nasty stories about all the scams that are being worked to take advantage of the situation.

We will not have, on the one hand, people in our party and in the Liberal Party campaigning to simplify the tax system and, on the other hand, the government working against that concept by providing tax incentives for the wealthiest of Canadians to take advantage of this system and avoid paying tax. That is crazy. It is so unfair it is unbelievable. I cannot believe the government, the minister, the parliamentary secretary and members across the way are arguing for this type of legislation.

I hope people take the time to write some letters about this. I hope they take the time to contact their MPs and ask how this can be fair.

Let me conclude by saying that although this is a fairly innocuous piece of legislation, when people find out about it they will not be pleased. They will say that when the government

spoke in the last budget about achieving tax fairness they believed the government. Now the government is turning around and proposing legislation that is exactly contrary to that. I hope the government will realize that and stop the bill before it goes any further.

**Ms. Guarnieri:** Mr. Speaker, I rise on a point of order. I wonder if I could have unanimous consent to seek clarification on some of the member's comments.

**The Acting Speaker (Mr. Kilger):** The Chair can only ask for unanimous consent. The first three speakers have 40 minutes without questions or comments, but with unanimous consent the House can do whatever it so chooses. Is there unanimous consent?

**Mr. Mills (Broadview—Greenwood):** Agreed.

**Mr. Solberg:** Mr. Speaker, I rise on a point of order. I would be happy to do that and I will ask my colleagues to consent to do that. However I have to disappear for a radio interview at 11.30 a.m. I have to get back to my office. If we could do this in five or six minutes it would be great.

**The Acting Speaker (Mr. Kilger):** We will have to. I have to stay within the 40-minute restriction as much as possible. I would hope that certainly would happen.

**Ms. Albina Guarnieri (Parliamentary Secretary to Minister of Canadian Heritage, Lib.):** Mr. Speaker, when the member referred to the gifts and income tax book he was rather selective in his reading. I wonder why the member did not bother to inform Canadians on how cultural property is actually certified. I wonder if he would be willing to read into the record exactly how they are certified, just so that he does not mislead Canadians into thinking that it is a free for all for everybody and anybody can give anything to any cultural institution.

Would he be willing to read the paragraph on page 18, so as not to mislead Canadians, and the first two paragraphs on page 19, so that Canadians are fully informed? As usual, I find that the Reform Party is rather selective in what it chooses to read out of transcripts.

I reassure the Reform Party that it will secure its place in museums beside the extinct species, with the dodo bird and the dinosaurs.

The member's discourse is somewhat limited in nature. When he was quoting from Mr. McAvity, who is executive director of the Canadian Museums Association, he was very limited in the quotes he chose. Mr. McAvity went on to say that they are the voice of 2,000 museums.

**Mr. Gilmour:** Mr. Speaker, I rise on a point of order. The member opposite was asking a question. The whole purpose of interrupting the proceedings was to ask a question of my colleague. This is not a question. This is a statement.