

Government Orders

• (1305)

The celebration and support of culture is an investment in the community. It is an investment not only in an economic sense but also in a spiritual sense. If we were to spend more time celebrating that aspect of our cultural heritage, we probably would not have some of those parochial thought processes that seem to be so apparent today taking over the agenda.

I repeat that I celebrate the bill. I support the bill. I appeal to all Canadians who are looking for something to do this weekend to travel to Quebec and look at the great Canadian cultural properties that celebrate not just the heritage of Quebec but the heritage of Canada. It is those kinds of discussions, one region to another, one community to another, that ultimately will lead, I hope, to a great victory for Canada on Monday.

The Acting Speaker (Mr. Kilger): That is a bit out of the norm, but while I would not this day or any other day compromise the integrity or impartiality of the Chair, I want to associate myself with the member for Broadview—Greenwood, particularly his memories of our young boys going to Quebec City for the Quebec pee-wee hockey tournament. I thank him for including me in that statement.

Ms. Roseanne Skoke (Central Nova, Lib.): Mr. Speaker, I rise today to support and address Bill C-93, the legislation that establishes an appeal for a decision of the Canadian Cultural Property Export Review Board to the Tax Court of Canada.

The purpose of the bill is to amend the Cultural Property Export and Import Act with consequential amendments to the Income Tax Act and the Tax Court of Canada Act to establish an appeal of the determinations by the Canadian Cultural Property Export Review Board of the fair market value of certified cultural property.

In December 1991 the responsibility for determining the fair market value of cultural property donated to designated Canadian museums, art galleries, and libraries was transferred from Revenue Canada Taxation to the review board. The review board assumed this new responsibility at its meeting held in January 1992. No provision for appeal of review board decisions was included in the legislative amendments, despite the fact that the right of appeal had existed when this responsibility was with Revenue Canada.

Donors and custodial institutions expressed serious concerns about the lack of an appeal process. The Department of Canadian Heritage, in co-operation with the review board, then undertook a series of consultations within the community about the need for an appeal process. As a result of these consultations it was agreed that legislative amendments should be prepared to establish the right of appeal to the Tax Court of Canada.

The bill establishes two processes. The first gives the donor or recipient institution the right to request that the review board reconsider its initial determination of fair market value. If after receiving a redetermination from the board the donor is still not satisfied, he or she may take the second step of appealing the board's decision to the Tax Court of Canada.

It is appropriate that the bill is receiving third reading today, October 24, because today marks the 50th anniversary of the United Nations. It was 50 years ago today, within a few months of the end of World War II, that the United Nations formally came into being when its charter took effect. The United Nations has the difficult mandate of maintaining international peace and easing global suffering.

• (1310)

We are also approaching the end of the United Nations world decade for cultural development. Launched in 1988, this decade will conclude at the end of 1997. The purpose of the world decade for cultural development is to promote activities that enhance the cultural components of development and undertake research and pilot projects that focus on the relationship between culture and development.

Through agencies such as UNESCO, the United Nations Educational, Scientific and Cultural Organization, the UN also has responsibility for literacy, education and contributions to scientific and cultural development around the world.

Canada has played an active role in the work of both the United Nations and UNESCO and is recognized internationally for the work it has done to protect the cultural property of developing nations. During the 1960s Mexico and Peru in particular, but many other southern and central American countries as well, experienced heavy losses of cultural property through illicit trafficking. Their appeal to UNESCO for a method to stop this led in 1970 to the UNESCO convention on the means of prohibiting and preventing the illicit import, export and transfer of ownership of cultural property. This convention, while it deals with measures to prevent the import, export and illicit transfer of cultural objects, places the onus on each country to develop its own measures to protect and preserve its cultural heritage.

To join the international movement to protect cultural property Canada passed the Cultural Property Export and Import Act in September 1977. The purpose of the act is twofold: first, to ensure the preservation in Canada of significant examples of the nation's cultural, historic and scientific heritage; and, second, to protect in Canada the legitimate interests of foreign states concerned with the preservation of their cultural property.

These objectives are accomplished by the following features of the act: first, the establishment of an export control list of defined categories of cultural property, which restricts their