

● (1800)

[*Translation*]

The Acting Speaker (Mr. Paproski): Order, please. The hour provided for the consideration of Private Members' Business has now expired.

PROCEEDINGS ON ADJOURNMENT MOTION

[*English*]

A motion to adjourn the House under Standing Order 45 deemed to have been moved.

CULTURAL AFFAIRS—REQUEST FOR TAX MEASURES TO ASSIST ARTISTS AND WRITERS. (B) UNEMPLOYMENT INSURANCE INQUIRY

Ms. Lynn McDonald (Broadview-Greenwood): Mr. Speaker, on May 3 I raised a very important question regarding taxation of artists in Canada. I particularly noted the recommendations of the report of the subcommittee on the taxation of visual and performing artists and writers. It made a large number of precise recommendations to get our artists out of poverty and to see that they get their due with the tax man and do not have to endure unreasonable treatment by tax authorities. The answer I got was extremely unsatisfactory.

I raised the question about the deduction of losses, about the deduction of expenses, assuming people who are artists have the right to make deductions as do other professional people. I also raised the issue of unemployment insurance because our artists are people who suffer from very long periods of unemployment and now for the most part are excluded from coverage by unemployment insurance.

The only answer I got from the minister was that these things were being considered by the Government and I would get my answer in due course in the Budget. Since that time we have had a Budget. I regret to say the very large number of concerns that were raised in the subcommittee on taxation of artists did not make it into the Budget. All of the lobbying, the march on Ottawa, the lobbying done by the Canadian Conference of the Arts and many other arts groups that made recommendations to see fair taxes for artists have been ignored.

[*Translation*]

The taxation of artists raises the matter of poverty and justice. Visual and performing artists and writers are the less well-paid group in Canada. According to Statistics Canada figures, pensioners are the only ones to have lower income than our artists. It was therefore to be expected that the Budget would contain concrete proposals to improve their lot.

Adjournment Debate

Last year, the subcommittee on the taxation of visual and performing artists and writers proposed a series of measures to increase the income of artists. The Conservatives, who were then in Opposition, supported those proposals. During the election campaign, the Conservative Party renewed its support for those recommendations. Now that they have the chance to keep their promises, they fail to do so. The plight and poverty of our artists does not concern them any more.

The most important recommendations of the subcommittee were as follows.

20—That the simple fact of incurring major expenses creates a presumption of self-employment for all performing artists.

11—That all losses resulting from expenses directly related to the artist's or writer's work be fully deductible. The same thing is recommended for tutoring costs.

27—That the grants given to professional artists be considered a business income and that their expenditures be deductible from their income.

23—That performing artists be eligible to unemployment insurance, regardless of their fiscal status.

In my opinion, it would be advisable to make other categories of creative artists eligible for unemployment insurance. Unemployment is a much more prevalent problem among our artists than this would indicate.

7—That the Income Tax Act be amended to allow the deduction of losses resulting from professional artistic activities.

22—That the Income Tax Act be amended to authorize symphony orchestra musicians to claim the deduction of all expenses incurred for the maintenance of their instruments.

In this regard, Revenue Canada has recently replied to the demands of Canadian orchestras that such an amendment to the Act was unlikely to be made.

● (1805)

[*English*]

It is extremely regrettable that we have not seen any swift and favourable response to this important measure for musicians.

[*Translation*]

What this Government has done is much more limited. In this Budget, this Government has taken action in only two of the cases covered by the 31 recommendations of the subcommittee and has chosen two measures which deal only with visual artists. This means that there is nothing for performing artists, writers and other creative artists.

[*English*]

I am sure that Mr. Tony Onley is pleased that he can put away his matches and not burn his works on the beaches of Vancouver. He is a visual artist who has been helped by this Budget. However, most of the artists have not been helped.