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Certain of the committee's recommendations would require changes in tax legislation; and even though such changes would be of minor significance and mean only a small increase in tax expenditure or revenue cost, their approval by my colleague, the Minister of Finance, is the prerequisite of a favourable decision by the Cabinet.

It seems clear that the present treatment of the artist-as-employee, as regards the deductibility for tax purposes of his professional expenses, acts as a deterrent for the artist to seek employee status. The committee is proposing that provision be made in the Income Tax Act for the artist-as-employee to write off all allowable expenses incurred in practising his or her profession, in the same manner as if he were self-employed. To facilitate this process further, the committee is proposing that arts organizations that are being supported by the Canada Council (and which are employing the services of artists) should receive additional financial assistance, where required, to help defray the additional cost to them of employers' contributions to the unemployment insurance fund.

Although the committee was not able to go along with every solution in the dozen or so issues dealt with by the Disney Report, its message to government is unmistakable: action to improve the lot of the Canadian artist should be taken.

There are some other changes to the Income Tax Act which I am interested in seeing made. These have to do with the provisions for deducting from income donations to organizations that are registered as charities, which include all performing and other arts organizations, museums and galleries. As Secretary of State I am responsible for co-ordinating the development of federal government policy on voluntary action. My officials and I are currently considering a number of proposals for change in the incentives within the tax system. These changes would encourage charitable giving to qualified organizations and thus increase the revenues of these organizations and consequently their independence of direct support by government.

As for copyright legislation, it is of fundamental importance to cultural and communications policy and is central to many of the considerations of the Review Committee. Indeed, I understand that many of the briefs to the committee deal with copyright and the need for revision. I fully support the necessity of an appropriate revision of the law. This is a priority for me in the coming year.

There are two major areas of cultural activity that are now under active review by the department: broadcasting and recording.

**Broadcast programming**

I want to turn first to broadcasting and what I perceive as the greatest challenge facing our broadcasting system — programming....

We can justly boast about the hardware side of our broadcasting system and related production facilities. But programming is the problem. When I say that the difficulty facing us is a matter of content or programming, I know that I am not saying anything new. Yet, it's a recurring problem.

Only gradually has the broadcast industry become aware that the 100 per cent