

The Disney Report

You will note from the appended taxation sections of A Strategy for Culture and More Strategy for Culture that we urged the implementation of the recommendations of the Disney Report in 1980 and 1981. Since those documents were published, we have continued to press for action. The Disney Report is clearly important to the arts community for very real and practical reasons, but has also assumed an important symbolic significance.

Apart from the fact that the Disney Report was the first -- and, until recently, only -- review of tax problems affecting the arts and artists, what impressed the arts community was the reasonable nature of the recommendations. The analysis is sound, fair and balanced, and the recommendations, far from being radical and unreasonable, are eminently sensible and therefore, one would assume, more susceptible to favourable consideration and implementation. The fact that no action has been taken not only leaves certain practical problems unresolved, but also raises questions as to the extent and nature of the federal government's commitment to cultural growth and development.

Being reasonable people, we will not necessarily insist upon the Disney Report being implemented to the letter. While the problems identified continue for the most part to be valid, but given that some of the precise recommendations for their resolution may prove problematic, we would be quite willing to contemplate other means of resolving the problems than those recommended, or exploring compensatory or offsetting measures. It is difficult to discuss such matters, however, when appropriate officials long ago ceased their contemplation of the report in question.

We therefore urge you to impress upon officials currently involved in interdepartmental discussions the importance of reviving the review of the Disney Report and effecting the speedy implementation of its recommendations. While this would not solve all of the immediate and pressing problems, it would be a good if long-overdue start, and would be a clear signal to the Standing Committee and the cultural community alike that the government is determined to act. Clearing away some of the long-standing and well-documented problems would be a welcome first step in this process.

Two particular problems raised in the Disney Report merit mention here. The issue of the basis for accounting by visual artists is an instance of a problem which, left unresolved, has worsened over time. Similarly, the employment status of performing artists must be addressed, as the recent Toronto Symphony Orchestra case would suggest. While we have made some