

Task Force also encourages the development of a community-based sports system which would be integrated in the national structure. It also suggests that the NSOs assume a leadership role in the promotion and development of domestic opportunities within their respective sports. The NSOs' representatives who appeared before the Sub-Committee claimed that, in order to develop an integrated sports system, the federal government had to increase its support for the development of domestic sport while maintaining its assistance for high-performance sport. However, the Sub-Committee would be concerned if there was increased intervention of the federal government at the domestic level. It believes that this is likely to restrict the autonomy of the local, municipally-oriented organizations that form the base of the NSOs. Nonetheless, a few issues raised by the witnesses showed that there were obstacles to increased fund-raising by NSOs and their members. For instance, parents, who must often assume a substantial proportion of the high cost of the children's instruction in sports schools, are not entitled to income tax deductions since these schools are not considered educational institutions. According to the Canadian Figure Skating Association, it costs parents on average approximately \$30,000 a year for a young senior athlete, between \$15,000 and \$20,000 for a young novice athlete and approximately \$12,000 for a beginning athlete. Furthermore, money given to individual athletes cannot be considered a charity donation for income tax purposes; this limits the number of potential donors. Finally, clubs affiliated with national sports organizations are unable to issue tax receipts, as charitable institutions do.

It is the view of the Sub-Committee that these impediments hamper the effectiveness of fund-raising efforts at the provincial and municipal levels, as well as in sports clubs. The Sub-Committee also considers that the federal government could assist with the development of domestic sport by implementing tax incentives.

Therefore, the Sub-Committee recommends:

- 32. That the Minister of Finance prepare a study of tax provisions relating to charitable donations and then provide some tax-oriented proposals relevant to the field of amateur sport.**

C. International Sport Leadership

Over the years, Canada has played a leading role in international sport, particularly in the areas of anti-doping and fitness. According to various representatives of sports associations, there is, however, a lack of Canadian leadership on the international scene. Several factors may explain this. For example, the philosophy of the agencies concerned and the content of programs run by participants in the sports community weaken the Canadian position in international circles. It was suggested that coordinated, shared