

even moral terms to make matters worse through inappropriate use of the tax structure, but short-sighted in economic terms: if so many identifiable benefits -- tangible, intangible and, above all, taxable -- flow from the individual artist, then that process should be encouraged rather than dried up at source. The tax treatment of the individual artist must therefore be situated in a larger tax strategy devised in such a way as to acknowledge the characteristics and benefits of the cultural sector as a whole; must form part of a broad, long-term approach to the situation of the cultural sector in the larger economy and, correspondingly, within the tax régime.

That in turn depends on the ability of the federal government to embed its stated cultural policy objectives in the full range of federal programs. When is a cultural policy not a cultural policy? When it is only acknowledged by one department. The Canadian Conference of the Arts is determined to broaden and diversify federal involvement in encouraging cultural growth and development in order that all appropriate and traditionally non-cultural departments and agencies assume some measure of responsibility for our cultural health and well-being. This process must begin with the restructuring of the tax régime, the most striking example of policy breakdown. On the one hand, the federal government has established policies and programs in support of the arts and the cultural industries, and, on the other, the federal tax system is working at cross-purposes to them. Until the tax system is so coordinated as to assist in the realization of federal cultural objectives -- or, at the very least, to present no obstacles to their realization -- we will not, in effect, have a federal cultural policy worth speaking of. Surely it goes against the basic principles of public policy, to say the least, to allow such components as tax policy and cultural policy to remain uncoordinated, to clash together in such discord. Such a collision of policies might be acceptable on the theoretical plane, but it is the individual artist who, in real terms, is unfortunately situated between the two opposing forces. The federal government might be willing to endure the overall erosion of credibility which occurs in such instances, particularly with regard to both its cultural and its taxation policies, but it cannot allow our cultural present and future to be held hostage in the process. As a nation, we cannot afford the resultant damage being done to our individual artists, the arts, and our culture as a whole.