

discussions which have taken place at the official level on this subject have never been typified by such interest and accord, and we hope that your exemplary approach will colour the parallel interdepartmental and departmental reviews currently in progress.

In what follows, we will set out in general terms what changes we consider necessary to resolve the problems with which the arts and artists are currently faced. We are relying on member associations and organizations to provide you with the details and perspectives related to the disciplines or sectors which they represent. We hope, too, that individual members will bring their concerns to your attention as we have encouraged them to do. It is important to stress at the beginning, however, that in contemplating the submissions made to the Standing Committee, you should bear in mind that what we seek is not special treatment, but fair and equitable treatment in a manner consistent with the realities which govern the cultural sector and in recognition of the benefits which flow therefrom.

Our concerns have been repeatedly misunderstood and often misrepresented as pleas for special treatment. You, as parliamentarians, have correctly perceived that this is not the case; that the arts community has experienced quite enough "special" treatment in recent times and now requires no more than fair and equitable treatment. You will doubtless be told why this reasonable and desirable state cannot be achieved.

Tax purists have spoken to us of the principles of taxation in a manner usually reserved for discussions of the immutable if incomprehensible laws which govern the universe; as if another two tablets had been discovered bearing commandments eleven through twenty, all touching upon taxation; as if taxation were not a human invention designed to serve purportedly human purposes. We have persisted in ignoring, as should you, ex cathedra pronouncements concerning the sanctity of the tax system.

The tax régime is designed to collect revenues, through voluntary compliance, in as equitable a manner as possible to provide the federal government with the means of serving the common interest of the public. It is not that pure and simple, however, or else we would have, in effect, a system of flat tax. Rather, the tax system is structured in such a way as to provide a wide variety of exceptions, incentives, penalties and provisions addressed to certain classes of activity and of taxpayer. As such, it is a powerful instrument of economic and social policy, and has been used as such to encourage certain activities, and discourage others. Similarly, as government priorities change, or as economic or social realities change, the tax structure is accordingly altered -- in some cases, given sufficient political will, with alacrity.