

*Excise Tax*

I want to say to the minister that if he takes a little walk around the corner to the National Gallery he will see outside a large sign advertising the current exhibit. It is an exhibit of the art of the lithograph in the nineteenth century in France.

*[Translation]*

*L'art de la pierre*; how convenient that the minister's name is Pierre!

*[English]*

But the minister says: "No, no, no, no, no, that is not art; no, no, no, no, that should have been manufacturing in France in the nineteenth century". That is the exhibit that is in the gallery today. He says that that is not art, that they are reproductions which are being shown and they are not art. Because the Minister of Finance knows much better than the National Gallery, or generations of governments and scholars as to what is art, this is what the government is going to do. It is going to impose a 9 per cent sales tax on lithographs, on wood cuts, on serigraphs, on zinc plates, on lead plates and on any original print which up until the present time has been exempt from sales tax.

The assumption seems to be that it is very difficult to make a distinction between what is an original print and what is a mechanical reproduction. If it is difficult, let the error be made on the side of the artist. If a customs official or a government tax collector has difficulty distinguishing between an Elvis Presley poster and an Alex Colville print, because he does not know whether one is a mechanical reproduction or does not know the means of reproduction, let the error be made on the other side, not on the side of the artist.

I want to say on behalf of our motion that there have been extensive submissions to the government in respect of what is an original print, which is a term that is generally understood in the industry. It is a concept which is understood by artists, which has meaning and substance, and one which is generally understood. It was described most recently in an article written by Walter Jule which appeared in the Print and Drawing Council of Canada Newsletter, Volume 3, number 3, on page 4, and I should like to quote from it. It says:

An original print is a work of art that fulfils the following four requirements:

1. The artist alone or in collaboration has created the master image or images in or upon the plate, stone, wood block, or other material for the purpose of creating the print.
2. The image is conceived and developed within the print medium and does not constitute a reproduction of any image which existed previously in total in another medium.
3. The print is made from the said material by the artist or pursuant to his directions.
4. The finished print is approved by the artist.

I have discussed this matter with the Minister of Finance, with the Minister of State for Finance (Mr. Bussi eres) and with officials in the Department of Finance, and so have representatives of the artistic community and Canadian artists. The minister has also had extensive correspondence with Mr. Robertson from the Professional Art Dealers Association of Canada. At any time any of these individuals, or those of us who put forward this amendment, would have been only too

pleased to sit down with the minister and say, "If you do not like our amendment and there is something bothering you about it and you want to improve it, we will be happy to discuss it and to go through any process of negotiation and discussion that is possible in order to protect that important principle."

This is not a principle that is going to grab headlines. It is not a principle that is going to grab headlines. It is not a principle that is going to cause great gnashing of teeth within the country. The government is right, it can get away with this. The artistic community will be upset, art dealers will be upset and so will a few art collectors; but the government says that is a minority of the population so what does it matter? The government says it will go ahead because it is easier and it is administratively more convenient just to tax everybody anyway.

I suppose if we were living in a totally monolithic society one would just say fine, that is a decision of the government and one has to just sit back and take it. I want to say to the minister that when the Secretary of State for Canada (Mr. Fox) stands up tonight and votes against this and says, "no, no, we are not going to accept this principle", he is flying in the face of the obligations of ministers of culture which are generally accepted across the western world. Even though he and the government might say, "no, no, we are not going to do it today", they are flying in the face of logic and in the face of what every person who has ever thought about this problem has concluded, and that is that there is a distinction between a work of art, which is the product of the direct application of the creativity of an individual in the print medium, and the mechanical, photographic or other reproduction of another work of art. There is a distinction between those. There is a distinction between the art of the stone exhibit which is going on currently at the National Gallery of Canada and the reproduction of an Elvis Presley poster. There is a distinction between that and the geese and ducks which the government has been paying so many millions of dollars for in order to tell people they are Canadians, as if they did not know that already.

I say to the minister that in a small way my experience in dealing with this problem has taught me more about the way in which the government operates and does not operate than many other experiences I have had. We have had meetings with the groups themselves. We have had discussions with the officials involved and we have tried to explain the very basic, simple distinction which is fundamental and which has been generally accepted and is part and parcel of our tax system as it has grown up over so long, and I find it absolutely amazing that the government would be unable to make that distinction.

Do you know why the government could not make that distinction, Mr. Speaker? It is because it decided it was administratively too difficult to make distinctions to keep up with the number of media being developed by artists. All that is saying is that the administration of our tax system cannot keep up with what is really going on in the world. Rather than applying its mind, imagination and sense of culture to this