

**Some hon. members:** On division.

(Motion agreed to, bill read the second time and referred to a committee.)

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### CULTURAL PROPERTY EXPORT AND IMPORT ACT

The House proceeded to the consideration of Bill C-93, an act to amend the Cultural Property Export and Import Act, the Income Tax Act, and the Tax Court of Canada Act, as reported (without amendment) from the committee.

**Hon. John Manley (for the Minister of Canadian Heritage, Lib.)** moved that the bill be concurred in.

(Motion agreed to.)

**The Acting Speaker (Mr. Kilger):** When shall the bill be read the third time? By leave, now?

**Some hon. members:** Agreed.

**Mr. Manley (for the Minister of Canadian Heritage)** moved that the bill be read the third time and passed.

[Translation]

**Ms. Albina Guarnieri (Mississauga East, Lib.):** Mr. Speaker, I am pleased to present to the House for third reading a bill on the creation of a mechanism to allow appeals of decisions made by the Cultural Property Export Review Board.

[English]

Bill C-93, an act to amend the Cultural Property Export and Import Act, the Income Tax Act, and the Tax Court of Canada Act, passed second reading on October 3. I thank my colleagues for their comments in the House and the progress of the bill. I thank those who gave input at the Standing Committee on Canadian Heritage.

[Translation]

The purpose of this bill is to establish an appeal mechanism against decisions by the Cultural Property Export Review Board concerning fair market value of cultural property offered as a gift to museums, galleries, archives and libraries in the public sector.

The mechanism is twofold: first the donor or the recipient institution may ask the Review Board to reconsider its first evaluation of fair market value. Donors who have obtained a second evaluation from the Board and are still dissatisfied may then go on to the next stage, appeal of the Board's decision to the Tax Court of Canada.

As announced in the February 1990 federal budget, the responsibility for determining fair market value of cultural goods donated to designated Canadian museums, art galleries and libraries is transferred from Revenue Canada—Taxation to the Canadian Cultural Property Export Review Board.

### Government Orders

• (1720)

[English]

The legislative amendments implementing this change became law in December 1991. In January 1992 the review board assumed this new responsibility.

[Translation]

Inadvertently, no provision for appeal from decisions by the board was included in the amendments, despite the fact that a right to appeal had existed previously.

When Revenue Canada still had this responsibility, the lack of an appeal mechanism had raised considerable concern among donors and custodial institutions. The Minister of Canadian Heritage, in co-operation with the Review Board, undertook a series of consultations with the community concerned on the need for an appeal process.

Subsequently we decided to propose legislative changes that would provide for the right to appeal to the Tax Court of Canada. Why should we adopt this bill?

[English]

What we want to do through this legislation is restore a natural right that existed up to 1991. With these amendments we have actually proposed two avenues of appeal over disputes concerning the fair market value of donations of cultural property to museums, art galleries, archives, and libraries.

[Translation]

The two tier process is effective in that it gives donors a chance to obtain satisfaction more quickly without having to go to court. The latter process is always very long and costly for all parties concerned.

This mechanism is not only a boon to present and potential donors of cultural property. It is not only essential for museums, art galleries, archives and libraries, as present and potential beneficiaries of donations of cultural property. It is important for Canada as a whole and for all Canadians, now and in the future. It encourages donations of items that are outstanding examples of our heritage, so that these can be preserved, exhibited and appreciated, for the greater benefit of future generations.

The Minister of Canadian Heritage is responsible for a department where the concept of heritage is given its broadest possible meaning. Heritage means the set of values we share and the signs by which we recognize ourselves as being members of a group and, indeed, a country.

Today, we can no longer restrict the meaning of heritage to what we have inherited from the past. Heritage is far more than just a collection of historical remains. Canada's heritage is first of all an expression of the ties that bind its citizens and of the unique identity of this country within the international community.