

**Mr. Nelson A. Riis (Kamloops-Shuswap)** moved:

Motion No. 31.

That Bill C-57, an act to amend the Excise Tax Act and the Excise Act and to provide for a revenue tax in respect of petroleum and gas, be amended in clause 36 by striking out line 34 at page 43 and substituting the following therefor:

"20. Paintings, original prints, drawings and pastels, all".

He said: Mr. Speaker, I must say that I find it quite incredible hearing members opposite yell out nay most of—

**Some hon. Members:** Order.

**The Acting Speaker (Mr. Blaker):** Perhaps the hon. member has already realized he was going beyond the intentions of the Standing Orders.

**Mr. Riis:** Thank you, Mr. Speaker. This motion recognizes a very important group in Canadian society, our artisan community. I do not expect there are many members of the House who do not have in their ridings a number of artists, people who participate in the artisan community. Those of us who know artists of one kind or another I suspect are always quite amazed at the commitment these people have to their work and the price they are willing to pay for their commitment as an artist.

What I am trying to say is that artists are not usually the most wealthy folks in society, not the most highly rewarded financially. Of course, they are motivated and moved for reasons other than financial.

The present legislation suggests that the prints we find in a gallery, original prints, are virtually the same as the posters we send to our constituents with various pictures of Canada, the various statements about the possibilities of becoming a citizen of Canada and so on; in other words, mechanical prints. I do not expect that anyone who has visited an art gallery believes that a mechanical print is the same as an original print.

An artist may make 20, 50, or perhaps as many as 200 prints, number them and sign them, whereas hundreds of thousands of mechanical prints may be run off. This legislation does not distinguish between these two types of prints.

I do not know if we can continue to call this an oversight in the legislation or simply a bureaucratic miscalculation. I suspect that many of us have had the opportunity of attending gallery openings, witnessing the showings of artists of one kind or another in the various parts of Canada. We are familiar with the whole matter of original prints. Now it is proposed to tax original prints.

We as parliamentarians recognize that the artist community is not encouraged as much as we would like to see. It is a struggle to be an artist in Canada today. It is a struggle for people in central Canada to show their goods in western Canada and vice versa. It is a struggle for maritime artists to show their works in central Canadian galleries. It is costly.

Few government programs exist to facilitate the development and encouragement of the artisan community. However, this legislation is a slap in the face to the artisans. It is going to tax original prints in the same way that it will tax a mechani-

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cal print. I cannot believe that members opposite in a few moments will yell out against this amendment because they want to see original artists' prints taxed.

**Mr. Bob Rae (Broadview-Greenwood):** Mr. Speaker, I realize that my colleague for Kamloops-Shuswap (Mr. Riis) and I are beating our heads against the wall, but I want to take a little of the time of the House to go through and point out precisely what this government is doing.

It is an established tradition in Canada that artists are not to be treated like manufacturers and that original works of art are to be exempt from sales tax. This tradition is not unique to Canada; it is a policy which is common to all western industrialized countries. In taking the position the government is taking today, Canada will stand alone with respect to a sales tax on original works of art.

Up until the present time, there was an exemption for lithographs and wood plates. The government said it was having a hard time dealing with new mediums such as serigraphs. Instead of trying to deal with these new mediums, it said it would exempt only paintings, drawings and pastels.

What was the response of the artistic community when it heard what the government intended to do? The government has a reasoned, lengthy memorandum giving details of what other countries do and pointing out how it is in breach of commitments which Canada may be making if it joins the Florence agreement. That agreement calls for the free exchange of cultural, scientific, artistic and educational goods throughout the world. Countries which sign it will commit themselves to the free exchange of works of art, among other things.

We have had an extensive discussion on what the effect and impact will be on ateliers, co-operative workshops, our native communities, and whole groups of people who have come to rely on the production of original prints of one kind or another not only for monetary support for their way of life, but as the key to the expression of their personalities.

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Earlier we spoke about the problem regarding prosthetic devices. The reason those items should be excluded is that they are out of the world of commerce; they are items of necessity. Governments in Canada for generations have also said that artistic works, works which are the expression of the human personality, the world of culture which is the expression of our collective and individual personalities, should not be subject to sales tax. The government is not interested in making money off somebody who produces what is called a work of art. But the minister and the Minister of Finance (Mr. MacEachen) know better now.

The Minister of Finance has decided that he knows best; he knows what the definition of art is far better than all the ministers of culture throughout the world, better than UNESCO and better than the Florence Agreement. The Minister of Finance really has an appreciation and knows that what we are doing here is in no way harmful.