## Government Orders

taxpayers believe they are overburdened, and in some cases they are, most taxpayers are quite enlightened and support this kind of legislation. They appreciate museums. They appreciate cultural institutions. They support artists of all kinds. They want to reach out and help Canadians in the cultural field. They accept that this is what this legislation is doing.

This is certainly recognized by the museums. If it was not helpful the museums would be saying that, but that is not what their witnesses were saying. They came to the committee and said this legislation is needed and is supported.

This wanders perhaps a little off the bill, but this bill has something to do with preserving Canadian heritage. Everyone knows as well as I do the crisis this country is going through right now. We all know the crisis this country faces and we have a heritage. We have a tremendous history. On Monday we want all Canadians, not just Quebecers, to appreciate this heritage, this history, this land, this great nation. That is what this country is all about.

This cultural property bill is just an infinitesimal part of the efforts of preserving Canadian heritage. I feel very, very strongly that come Monday Quebecers will show that they are going to preserve Canadian heritage in a much greater way through the ballot box rather than through the mechanism of the cultural property bill.

The hon, member for Medicine Hat said he has no idea as to the tax expenditure involved in this kind of legislation. The tax expenditure is in the neighbourhood of about \$60 million. Again, it is fully supported by Canadians.

• (1125)

Getting to the main body of my presentation today, we have debated the merits of the Cultural Property Export and Import Act long and hard.

Some time ago the hon, member from the official opposition clearly understood that the lack of an appeal process in relation to determinations of fair market value by the Canadian Cultural Property Export Review Board was the result of an unfortunate oversight. That is really what it is, an unfortunate oversight.

Bill C-93 is a technical bill. As such we must remember that its purpose is to restore a right that was lost when the determination of fair market value was transferred from Revenue Canada to the review board. We are correcting an error. We are removing a mistake that was made four years ago.

The act is even more important and necessary today than when it came into force in 1977. That is because it is fast becoming the only source, and I emphasize the only source, through which institutions can hope to continue acquiring cultural property for

their collections. That has to be borne in mind throughout this entire debate.

With little or no acquisition funds, museums are now having to focus on donors to build their collections. Canada is therefore greatly in need of a means to encourage people to collect important examples of our national heritage with the ultimate aim of voluntarily donating to custodial institutions.

The Cultural Property Export and Import Act must be cherished and developed to ensure that the level of collecting of important examples of our heritage continues to increase, not to decrease. That is important.

In the 19th century the function of private collectors gained a new level of importance in the face of the spread of public galleries and museums throughout the world. While the impressionists and post–impressionists were to some extent barred from official public exhibitions, their work was nonetheless being bought by private collectors with or without the mediation of dealers. These works ultimately found their way into public collections only after their position had been established by the art market created by private collecting.

This collecting spirit was not relegated just to contemporary art, but also to the diversity of products created throughout the world. It is thanks to the collectors of the last century and continuing through to today that the public has ultimately been led to an appreciation and understanding of those objects that have come to embody the trends and symbols which define the psychology and history of our development as a civilization.

Collectors are the seers, the wise men of our times. They are the individuals who have foresight enough to recognize what is and what will continue to be of outstanding significance and national importance for generations to come. Custodial institutions for decades now have developed a strong rapport with collectors working alongside them as they collect, often with the ultimate intent to give to the public.

We are seeing in Canada today collectors who have built up strong collections who, rather than automatically giving to the public through public collecting institutions, are faced with the choice of selling those collections for a handsome capital gain or donating them to designated institutions in return for a cultural property tax certificate. However, knowing the limitations of the cultural property determination process and the fact that there is no recourse to appeal the Cultural Property Export Review Board determination, we have witnessed several cases already where collectors are opting to sell their collections rather than holding themselves hostage to the bureaucratic process. It is very important to keep that in mind. If we are to respect and encourage the intent of our collectors to give to the public domain, we must find ways to ease that process. Estab-