

It is important to stress here that many of the officials with whom we have been dealing throughout our long discussions are reasonable and well-intentioned. In certain areas, these discussions have resulted in some progress, and we have encouraged officials of the Department of National Revenue -- a department desperately in need of some good news -- to make public such small but promising steps. We would publicly welcome and applaud such announcements, and have so indicated, but none has been forthcoming. We are forced to conclude that the reasonable and responsible officials with whom the CCA has dealt have little or no effect on the course of the Department of National Revenue. We wonder, indeed, who does. The Minister, who has repeatedly misrepresented our expressions of concern as demands for special treatment which he cannot give, recently announced that he would grant old age pensioners special treatment. While we support special consideration for old age pensioners, and while we have never demanded it for ourselves, we wonder about the consistency of departmental logic in this regard. A film commissioned by Revenue Canada Taxation was recently screened on public television, defended by the Deputy Minister of National Revenue during that telecast, and promptly withdrawn by the Minister the next day as being inappropriate. At a public meeting, it was recently revealed that Revenue Canada Taxation seized a child's Christmas account, and the participating officials were at a loss to explain how or why such a thing could happen. Is it any wonder that we ask ourselves who, if anyone, is in control of our tax system?

We now find ourselves at the end of another annual tax cycle. No moratorium is in place. The Revenue Canada computers are presumably programmed in the same way that resulted in the disasters of last year. No identifiable human seems to be able to alter the course of events set in motion. As a result, and if no measures are taken to correct matters soon, by the time the Standing Committee completes its review we will be faced with greater, not fewer, problems. We feel it appropriate, therefore, to urge the Standing Committee on Communications and Culture, before proceeding further, to call upon the Minister of National Revenue and his colleagues in Cabinet to defer present actions pending completion of the reviews currently in progress.

THE PROBLEM

What is at issue here is not whether the arts and artists are to be taxed, but in what manner and to what end the arts and the cultural industries are to be taxed.