

*Government Orders*

the review board determination, they will have recourse to the Tax Court of Canada.

With the agreement of the Tax Court of Canada, the appeal to the tax court has been made retroactive to January 1992. That provides all donors who have made a gift since the right to appeal was lost and who wish to pursue an appeal with both the opportunity and the legal right to do so.

• (1320)

Determinations of fair market value are now being made by the members of the review board, people with professional expertise in the various domains of cultural property who are also active participants in the various marketplaces where it is sold. These same people already experience an expertise in a quasi-judicial capacity, that of hearing appeals when export permits have been denied. It is only appropriate and sensible therefore that they assume the additional responsibility as they are experts in the subject matter with experience as an appeal board.

An open and transparent process both at the time the review board determines and if necessary redetermines the fair market value of cultural property is essential. The right to pursue the matter in the courts if no other resolution can be found is consistent with both the Canadian legal system and the concept of natural justice.

As we celebrate the 50th anniversary of the United Nations, let us remember that Bill C-93 is very much in the spirit of everything the United Nations stands for. The Cultural Property Export and Import Act has its philosophical roots in the activities of the United Nations because it both protects Canada's heritage and allows Canada to become a signatory to the 1970 convention.

Bill C-93 is about fairness and natural justice, two principles that are fundamental to the United Nations. On this the 50th anniversary of the United Nations, it is only appropriate that all members of this House support this bill.

**Mr. John Richardson (Perth—Wellington—Waterloo, Lib.):** Mr. Speaker, over the past few years a number of donors and custodial institutions have felt uneasy about the arbitrary decision making upon which the value of the goods donated to a museum or an art gallery were executed.

In the mind of the member for Central Nova, are the protocol and processes that will allow for due process and the laws of natural justice to take place incorporated in the bill?

**Ms. Skoke:** Yes, Mr. Speaker. An open and transparent process at the time the review board determines and if necessary redetermines the fair market value of cultural property is essential and the bill provides for that. The right to pursue the

matter in the courts if no other resolution can be found is consistent with both our Canadian legal system and our concept of natural justice.

**Ms. Susan Whelan (Parliamentary Secretary to Minister of National Revenue, Lib.):** Mr. Speaker, I would like the hon. member to expand very briefly on cultural property and the valuation and benefits to society in her area in particular. Could she expand on the benefits they receive?

I agree with her wholeheartedly that reinstating the right of appeal is necessary. I want to commend her for her comments today.

**Ms. Skoke:** Mr. Speaker, cultural property valued at approximately \$60 million is donated to Canadian institutions each year. In my riding we have the Nova Scotia Museum of Industry which is a very new facility. It is one which is relying on cultural property donations. We look forward to hearing from anyone in Canada who wishes to make a contribution to our industry, science and technology museum.

**Mr. Paul Szabo (Mississauga South, Lib.):** Mr. Speaker, I too am pleased to have the opportunity to speak in support 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.

I also thank my French teacher, Madame Paré, for allowing me to interrupt my class to come to the House to speak on this important bill. To Madame Paré I say:

[Translation]

I thank you for being patient with me.

• (1325)

[English]

On Friday, October 20, the Ottawa *Citizen* carried a story with the headline: "Museums, historic sites become hot ticket". The story notes that museums and historic sites across Canada have been attracting more visitors and even a little more money.

A Statistics Canada study also discovered that 12,000 full time and almost 20,000 part time employees worked in heritage institutions in 1992 and 1993. In addition to these paid employees, over 54,000 people volunteered their time to work in these same heritage institutions. These people are all working for one purpose and that is to ensure that Canada's heritage is preserved and that it is preserved in public institutions where it will be available for the enjoyment of all Canadians.

Few collecting institutions today have any funds to purchase objects for their collections. As a result, they must rely on donations. The tax incentives available for donations to custodial institutions that have demonstrated they meet professional standards is one way in which the Government of Canada is able