



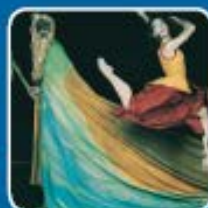
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Annual Report on the Administration of the  
***Cultural Property  
Export and Import Act***  
2013–14



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# INTRODUCTION

Since its adoption in 1977, the *Cultural Property Export and Import Act* (Act) has served to encourage and ensure the preservation in Canada of significant examples of our artistic, historic, and scientific heritage. The Act accomplishes this objective through the following five provisions:

- designation of organizations that have demonstrated the capacity to preserve cultural property and make it accessible to the public
- tax incentives to encourage Canadians to donate or sell significant cultural property to designated organizations
- grants to assist designated organizations with the purchase of cultural property
- export control
- import control

The responsibility for carrying out these provisions is shared by the Minister of Canadian Heritage and an independent tribunal established by the Act, the Canadian Cultural Property Export Review Board, together with other government organizations responsible for administering or enforcing specific elements of the legislation.

This report on the administration of the Act covers the period 1 April 2013 to 31 March 2014. It consists of the report from the Chair of the Review Board to the Minister of Canadian Heritage ([Part I](#)), the report of the Minister concerning the activities of the Movable Cultural Property Directorate of Canadian Heritage ([Part II](#)), and a joint section on communications, bulletins, and new initiatives ([Part III](#)).



As Minister of Canadian Heritage and Official Languages, I am pleased to present the *Annual Report on the Administration of the Cultural Property Export and Import Act* for 2013–14.

The approach of Canada's 150<sup>th</sup> anniversary in 2017 presents us with additional motivation to learn more about the people and events that have helped shape our country. It also reminds us how important it is to protect and preserve our artistic, historic and scientific heritage by keeping culturally significant objects and collections in Canada through the *Cultural Property Export and Import Act*.

On the road to 2017, we are marking historical milestones along the way, which include the 100<sup>th</sup> anniversary of the War of 1812. Significantly, in 2013–14, we provided funds to enable Library and Archives Canada and the Canadian Museum of History to acquire the Sherbrooke Collection—the largest and most complete collection of War of 1812 documentation ever known. As a result, Canadians across the country will now have access to these documents from a decisive period in our history.

Five other Movable Cultural Property grants were awarded to help repatriate cultural property relating to our national heritage and to retain cultural property threatened with export. In addition, there was one conviction under the Act for an attempt to illegally export fossils from Canada without an export permit. As a result, important documents and other outstanding examples of our artistic and cultural heritage will remain in Canada for the benefit of all Canadians.

I commend the Canadian Cultural Property Export Review Board on its work of reviewing refused export permits and certifying cultural property for income-tax purposes. The tax incentives offered through the certification process encourage the transfer of significant objects and collections from private hands to public collections, where they are accessible to all Canadians.

On behalf of our Government and all Canadians, I would like to thank the members of the Review Board and all those who played a part in the above-mentioned achievements and who continue to work in the interest of cultural property both at home and abroad.

A stylized, handwritten signature in blue ink that reads "Shelly Glover".

The Honourable Shelly Glover, P.C., M.P.

Marcel Brisebois  
Chair, Canadian Cultural Property Export Review Board  
25 Eddy Street, 9<sup>th</sup> Floor, Gatineau, QC K1A 0M5

The Honourable Shelly Glover  
Minister of Canadian Heritage and Official Languages  
15 Eddy Street, Gatineau, QC K1A 0M5

Dear Minister Glover:

It is an honour and a pleasure to present the annual report of the Chair of the Canadian Cultural Property Export Review Board for the fiscal year 2013–2014.

During this period, the Review Board continued to fulfill its mandate under the Act, certifying for tax purposes some 8,200 culturally significant objects or collections with a combined fair market value of over \$316 million. As a direct result of these tax benefits, nearly 100 public collecting institutions across Canada were able to expand and enrich their holdings.

The Review Board was also called upon to review seven refused export permits. As a result, it established six export delays in order to provide designated collecting institutions with an opportunity to acquire eleven significant objects faced with permanent export, three of which were subsequently purchased and so will remain in Canada.

With a view to greater rigour, consistency, and transparency, the Review Board also completed and published an important new guide for certification applicants that presents a more inclusive framework for understanding the concepts of outstanding significance and national importance, both key considerations under the Act.

In achieving these results, the Review Board worked closely with the Department of Canadian Heritage, the Canada Revenue Agency, and other organizations, including the Art Dealers Association of Canada, the National Archival Appraisal Board, and the Canadian Art Museum Directors Organization. Much work remains to be done, and the Review Board will continue to consult and collaborate with partners and stakeholders to address challenges as they arise.

As always, the Review Board undertakes its obligations with a view to ensuring the protection and enrichment of the national heritage for the benefit of all Canadians. It is likewise to this end that the staff of the Movable Cultural Property Directorate work with such enthusiasm, and I thank them for their continued commitment.

I would also like to extend my gratitude to my fellow board members, who all bring their expertise to bear in a generous spirit of collaboration on the many files that come before us.

On behalf of the Review Board, please accept my most distinguished regards.

Yours sincerely,

A handwritten signature in black ink that reads "Marcel Brisebois". The signature is written in a cursive, flowing style.

Marcel Brisebois





# PART I: REPORT OF THE CANADIAN CULTURAL PROPERTY EXPORT REVIEW BOARD

## Overview

### Duties

Section 20 of the *Cultural Property Export and Import Act* (Act) stipulates that the duties of the Review Board are as follows:

- a) pursuant to Section 29, to review applications for export permits that have been refused, when requested
- b) pursuant to Section 30, with regard to objects for which the issuing of export permits has been delayed by the Review Board, to make determinations respecting fair cash offers to purchase cultural property, when requested
- c) pursuant to Section 32, to certify cultural property for income-tax purposes by making determinations of outstanding significance and national importance and of fair market value.

The Review Board's main decision-making responsibility is the certification of cultural property for the purposes of issuing *Cultural Property Income Tax Certificates* (Canada Revenue Agency form T871) to individual or corporate donors and vendors. Designated organizations across Canada have enriched their collections through tax incentives available to Canadians under the *Income Tax Act*<sup>1</sup>. As the first line of defence in preventing the permanent export of cultural property that is of outstanding significance and national importance, a vigorous donations program also has the virtue of involving Canadian individuals and corporations in the important role of preserving the nation's heritage.

The second line of defence in keeping cultural property in Canada is the export-control system. The export-control

mechanisms established by the Act are instrumental in safeguarding significant cultural property that would otherwise be exported from Canada. The export-control system is administered primarily by the Department of Canadian Heritage in collaboration with the Canada Border Services Agency (CBSA). The *Canadian Cultural Property Export Control List* (Control List) describes the classes of cultural property that require an export permit. (See [Appendix 1-1](#) for a summary of the eight groups on this list.)

The Review Board's role is to consider whether an export-delay period should be established for cultural property that comes before it as a result of a refused export permit. Export-delay periods provide Canadian collecting organizations with the opportunity to purchase cultural property of outstanding significance and national importance for their collections, potentially with the assistance of a Movable Cultural Property grant. Subject to certain restrictions, if a permit applicant has not received a purchase offer before the export-delay period expires, an export permit will be issued upon request.

### Membership

Members of the Review Board are normally appointed for three-year terms by the Governor in Council on the recommendation of the Minister of Canadian Heritage.

Section 18 of the Act requires that the Review Board include no more than ten residents of Canada composed as follows: the chairperson and one other member chosen from the general public; up to four members who are or have been officers, members, or employees of art galleries, museums, archives, libraries, or other collecting institutions in Canada; and up to four members who are or have been dealers in or collectors of art, antiques, or other cultural property that forms a part of the national heritage. Three members, at least one of whom belongs to the institutional category and one who belongs to the dealer/collector category, constitute a quorum.

For a complete list of Review Board members in 2013–14, please refer to [Appendix 1-2](#).

### Meetings

The Review Board holds four meetings per year. In 2013–14, all meetings were held in Ottawa.

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<sup>1</sup> The *Income Tax Act* provides for exemptions from the payment of capital-gains tax for cultural property that has been certified by the Review Board and sold or donated to designated organizations in Canada. Gifts of certified cultural property to such organizations are also eligible for a tax credit based on the fair market value of the property up to net income, after credits are claimed for any charitable donations and gifts.



For a complete schedule of Review Board meetings in 2013–14, please refer to [Appendix 1-3](#).

### Expert Advice

Section 22 of the Act enables the Review Board to call upon any person with professional, technical, or other specialized knowledge to assist in an advisory capacity. The Review Board may also seek expert appraisals in making determinations of fair market value for income-tax purposes or to determine fair cash offers relating to refused export permits.

### The Secretariat to the Review Board

The Act requires that the Minister of Canadian Heritage provide administrative services to the Review Board. Operating from within the Movable Cultural Property Directorate (MCP), the Secretariat to the Review Board exercises this responsibility by carrying out a range of administrative functions, including receiving and processing applications for the certification of cultural property for income-tax purposes. For further information about MCP, please refer to [Part II](#).

## Certification of Cultural Property for Income-Tax Purposes

### The Certification Process

In order for cultural property to be considered for certification, a donor or vendor must either dispose of it to an organization [designated](#) by the Minister of Canadian Heritage or else reach a tentative disposition agreement with a designated organization. Designated organizations then apply to the Review Board for certification on behalf of donors and vendors.

Pursuant to Section 32 of the Act, in order to certify cultural property the Review Board must first determine

- a) whether that object is of outstanding significance by reason of its close association with Canadian history or national life, its aesthetic qualities, or its value in the study of the arts or sciences; and
- b) whether the object is of such a degree of national importance that its loss to Canada

would significantly diminish the national heritage. Certification applicants are required to provide evidence and arguments that demonstrate to the satisfaction of the Review Board that the cultural property in question meets the criteria of outstanding significance and national importance.

In addition to making determinations with respect to outstanding significance and national importance, the Review Board must also determine the fair market value of cultural property for income-tax purposes<sup>2</sup>. Where the Review Board concludes that a given cultural property does not meet the criteria of outstanding significance and national importance, it will not determine fair market value or issue a tax certificate.

For an overview of certification applications considered in 2013–14, please refer to [Appendix 1-4](#).

### Redetermination Requests

Where donors or vendors are not satisfied with determinations of fair market value, they may make a request for redetermination within 12 months of the day on which notice of the determination was first given.

Where donors or vendors are not satisfied with a redetermination of fair market value made by the Review Board, they may file an appeal with the Tax Court of Canada within 90 days of the day on which the *Cultural Property Income Tax Certificate* was issued.

In 2013–14, one appeal to the Tax Court of Canada filed in 2011–12 was settled out of court. Two new appeals to the Tax Court were also filed, one of which was withdrawn by the appellant.

Finally, where donors or vendors are not satisfied that the review process has been conducted fairly, they may file an application for judicial review with the Federal Court of Canada.

In 2013–14, two applications for judicial review were filed, both of which were withdrawn by the applicants.

## Review of Refused Export Permits

### The Review Process

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<sup>2</sup> That is, for the purposes of subparagraph 39(1)(a)(i.1), paragraph 110.1(1)(c), the definition “total cultural gifts” in subsection 118.1(1), and subsection 118.1(10) of the *Income Tax Act*.

The export-control system is administered by the Minister of Canadian Heritage in collaboration with the Canada Border Services Agency (CBSA). The Review Board's role is to review applications for permanent export permits that have been refused. The *Canadian Cultural Property Export Control List* describes the classes of cultural property that require an export permit. (See [Appendix 1-1](#) for a summary of the eight groups on this list.)

Export-permit applicants who receive a notice of refusal from a permit officer on the advice of an [expert examiner](#) may, within 30 days, appeal the expert examiner's decision to the Review Board. Using the same criteria applied by the expert examiner, the Review Board must determine, pursuant to subsection 29(3) of the Act, whether the object in question is included on the Control List and, pursuant to paragraphs 11(1)(a) and (b):

- a) whether that object is of outstanding significance by reason of its close association with Canadian history or national life, its aesthetic qualities, or its value in the study of the arts or sciences; and
- b) whether the object is of such a degree of national importance that its loss to Canada would significantly diminish the national heritage.

If the Review Board determines that the cultural property fails to meet these criteria, it will direct CBSA to issue the permit. If the Review Board determines that the property does meet these criteria, and if it further determines that a designated Canadian organization might come forward with an offer to purchase the property, it establishes a delay period of two to six months, during which time the permit may not be issued.

When advised of the Review Board's decision, the Minister of Canadian Heritage makes the delay period known to designated organizations so that they may consider purchasing the property. Financial assistance is available from the Department of Canadian Heritage in the form of a Movable Cultural Property grant, which can facilitate the acquisition.

For a complete list of refused export permits that were reviewed by the Board in 2013–14, please refer to [Appendix 1-5](#).

### **Determinations of Fair Cash Offers to Purchase**

If an offer to purchase cultural property during a delay period is refused, the applicant or the organization making the offer may request that the Review Board determine what would constitute a fair cash offer to purchase the property. This request must be made in writing at least 30 days before the end of the delay period.

When the Review Board receives such a request, it determines the fair cash offer after considering relevant information and then advises the applicant and the organization of its decision. If no organization offers to purchase the property for an amount equal to or greater than that determined by the Review Board, the permit applicant may request the export permit, at which point the Review Board will direct the permit officer to issue the permit at the end of the delay period.

If an organization offers to purchase the property for an amount equal to or greater than that determined by the Review Board but the offer is rejected by the applicant, the export permit will not be issued. In such cases, an export permit may not be sought for a period of two years from the date that the notice of refusal was first issued by the permit officer. Once that period has elapsed, a new permit application must be submitted and the process begins again.

In 2013–14, there were no requests for determinations of fair cash offers.

# PART II:

## REPORT OF THE MOVABLE CULTURAL PROPERTY DIRECTORATE

### Overview

In addition to its administrative function as Secretariat to the Review Board, the Movable Cultural Property Directorate (MCP) carries out Ministerial responsibilities under the Act. These responsibilities include:

- assessing organizations for the purpose of designation
- assessing applications for Movable Cultural Property Grants
- import control
- export control

### Designation of Organizations

Organizations such as museums, art galleries, libraries, archives, municipalities, and public authorities must be designated in order to be eligible to apply for the certification of cultural property or for a Movable Cultural Property grant. Designation is a Ministerial responsibility and a means of ensuring that cultural property certified by the Review Board or acquired with the assistance of a Movable Cultural Property grant is housed in organizations that have the capacity to ensure its long-term preservation and to make it accessible to the public through research, exhibitions, publications, and the Internet.

Organizations may be designated as Category A or B. Under Category A, organizations are designated in relation to any cultural property that falls within their collecting mandate. Under Category B, organizations are designated only in relation to a specific cultural property or collection for which a preservation strategy has been provided.

For a list of organizations designated in 2013–14, please refer to [Appendix 2-1](#).

For a complete list of Category A organizations, please refer to the corresponding page of the [MCP website](#).

### Movable Cultural Property Grants

Under Section 35 of the Act, the Minister may make grants to designated organizations to assist with the purchase of cultural property that has been denied an export permit or that is outside of Canada but available on the international market and related to the national heritage.

For a list of the Movable Cultural Property Grants issued in 2013–14, please refer to [Appendix 2-2](#).

### Import Control

#### International Cooperation under the 1970 UNESCO Convention

In 1978, Canada became a signatory to the 1970 UNESCO *Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property*. This Convention places the onus on each signatory state to develop its own legislation to protect and preserve its cultural heritage and to establish measures to facilitate the return of illegally exported cultural property to its country of origin. The Act contains provisions making it a criminal offence to import into Canada cultural property that has been illegally exported from a state that is a fellow signatory to an international cultural-property agreement. Penalties upon conviction of an offence under the Act include a fine, imprisonment, or both.

#### Illegal Imports

In 2013–2014, through the efforts of the Royal Canadian Mounted Police, Canada returned three fossils originating from the Chengjiang fossil site in China to the People's Republic of China. Canada has now made 18 cultural property returns to ten different states since the 1970 UNESCO Convention came into force in Canada in 1978.

## Export Control

Archaeological, ethnographic, historical, cultural, artistic, and scientific objects are all considered movable cultural property, but only certain types of cultural property are subject to export control under the Act. The *Canadian Cultural Property Export Control List* defines classes of property that are subject to export control based on age and value. (See [Appendix 1-1](#) for a summary of the groups on this list.)

If cultural property is included on the Control List, an export permit is required for its temporary or permanent removal from the country. The Movable Cultural Property Directorate liaises with and responds to questions from CBSA permit-issuing officers, expert examiners, and members of the public to ensure that the export-control system works effectively. MCP also interprets the Control List for stakeholders and supports the Review Board in its consideration of export appeals.

### Export Permits

Export permits are issued by permit officers in 16 CBSA permit offices located throughout Canada. In organizations across the country there are more than 350 academics, curators, archivists, and librarians that have been named expert examiners by the Minister of Canadian Heritage. The role of expert examiners is to advise CBSA as to whether cultural property faced with export meets the criteria of outstanding significance and national importance as set out in the Act.

If the permit officer determines that an object faced with permanent export is included on the Control List and has been in the country for more than 35 years, the officer must forward a copy of the application to an expert examiner for a recommendation as to whether that object is of outstanding significance and national importance. If the expert examiner deems this to be the case, the permit officer will refuse the permit; otherwise, the permit will be issued.

For a complete overview of export-permit applications in 2013–14, please refer to [Appendix 2-3](#).

### Illegal Exports

Pursuant to article 1 of the 1970 UNESCO Convention, Section 38 of the Act states that any cultural property included on the Control List is designated by Canada

to be of importance for archaeology, ethnography, history, culture, art, or science. The Act contains provisions making it a criminal offence to export or attempt to export from Canada any property included on the Control List except under the authority of and in accordance with a temporary or permanent permit issued under the Act. Penalties upon conviction of an offence under the Act include a fine, imprisonment, or both. Under the terms of the 1970 UNESCO Convention, if illegally exported cultural property is imported into a fellow signatory state, Canada may be afforded the opportunity to request its return.

In 2013–14, there was one conviction under the Act for an attempt to illegally export fossils from Canada without an export permit. One of the fossils originated from the protected Burgess Shale site in Yoho National Park, British Columbia. The exporter was convicted of two offences under the *Cultural Property Export and Import Act*, one offence under the *National Parks Act*, and was fined \$7,000.

## PART III: COMMUNICATIONS, BULLETINS, AND NEW INITIATIVES

### Communications

#### Outreach Activities

In 2013–14, the Review Board and MCP reached a wide range of stakeholders through diverse outreach activities involving museums, art galleries, archives, libraries, appraisers, and donors.

The following are among the notable outreach initiatives undertaken by the Review Board and MCP in 2013–14:

#### Review Board / Secretariat

- June 2013: panel presentation, “Building Archival Holdings through Tax Incentives and Stakeholder Conversations,” at the 42<sup>nd</sup> Congrès de l’Association des archivistes du Québec, Montebello, QC, and at the Association of Canadian Archivists Annual Conference, Winnipeg, MB
- October 2013: panel discussion on “The Fine Art of Estate Planning: What to Consider When Building Your Collection” at the 14<sup>th</sup> Toronto International Art Fair, Toronto, ON
- November 2013: joint presentation with the Canada Revenue Agency on the *Cultural Property Export and Import Act* and tax-shelter gifting arrangements at the fall meeting of the Canadian Art Museum Directors Organization (CAMDO), Ottawa, ON

#### MCP

- October 2013: presentation on “The *Cultural Property Export and Import Act* and Canada’s International Legal Obligations” to the University of Ottawa, Art and Cultural Property Law course, Ottawa, ON

### Bulletins

#### Bill C-31 and the *Administrative Tribunals Support Service of Canada Act*

Bill C-31, an Act to implement certain provisions of the budget tabled in Parliament on February 11, 2014, included the *Administrative Tribunals Support Service of Canada Act*, which proposed to establish the Administrative Tribunals Support Service of Canada (ATSSC) as a federal organization within the Department of Justice portfolio.<sup>3</sup> The role of the ATSSC will be to provide 11 administrative tribunals – including the Canadian Cultural Property Export Review Board – with the support services and facilities needed to exercise their powers and perform their duties and functions in accordance with the rules that apply to their work. The independence of tribunal decision-making on adjudicative and other substantive matters will be preserved. The Review Board will remain in the Canadian Heritage portfolio, where it will continue to report to the Minister. The mandate of the Review Board as set out in the *Cultural Property Export and Import Act* will not change.

#### Bill C-31: Amendment to the *Income Tax Act* for certified cultural property acquired as part of a tax-shelter gifting arrangement

##### Background

In recent years, the Canadian Cultural Property Export Review Board has become increasingly vigilant with respect to tax-shelter gifting arrangements involving movable cultural property. These complex transactions can be used to manipulate purchase price and the fair market value determined by the Review Board in order to obtain unjustifiably high tax benefits, essentially turning what is intended to be a charitable donation into a profit-making venture.

In March 1998, a memorandum of understanding was established between the Canada Revenue Agency (CRA), the Department of Canadian Heritage, and the Review Board to facilitate the open and ongoing exchange of information, including that about tax-shelter promoters and participants. Since October 2010, certification applicants have been required to declare whether an acquisition is part of a tax-shelter gifting arrangement and, if so, to report the tax-shelter identification number registered with the CRA.

<sup>3</sup> Bill C-31 received Royal Assent on 19 June 2014. The ATSSC will come into force on a date set by the Governor in Council (anticipated November 2014). At that time, the Secretariat to the Review Board will be transferred to the ATSSC and will report to the Chief Administrator.



### **Amendment to the *Income Tax Act***

The donation of cultural property certified by the Review Board could be a target for abuse by tax-shelter promoters because of the combination of its favourable tax treatment, the inherent challenges in appraising the value of some art and artifacts, and, until recently, an exemption in the *Income Tax Act* from the rule that deems the value of a gift made through a tax shelter to be no greater than its cost to the donor.

To improve the integrity of the tax system and to strengthen tax compliance, Bill C-31, which received Royal Assent on June 19, 2014, has eliminated this exemption for donations of certified cultural property acquired as part of a tax-shelter gifting arrangement. Effective retroactively from February 11, 2014, the value of such donations for tax purposes shall not exceed the donor's cost of acquisition, regardless of the fair market value determined by the Review Board. All other donations of certified cultural property will remain exempt from this rule: their value for tax purposes will continue to be based on the fair market value determined by the Review Board.

## **New Initiatives**

### **Review of Category A Designated Organizations**

In September 2013, MCP commenced a survey of all organizations designated as Category A by the Minister to ensure that they continue to have the capacity to collect, preserve, exhibit, and make cultural property accessible to the public over the long term. The survey is expected to be complete by the fall of 2014.

### **Outstanding Significance and National Importance (OS/NI) Project**

*Outstanding significance* and *national importance* are key concepts under the Act that must be considered by the Review Board in all determinations with respect to the certification of cultural property and the appeal of refused export permits.

In 2013–14, at the request of the Review Board and with a view to greater rigour, transparency, and consistency, MCP completed a new tool to help certification applicants prepare more effective OS/NI justifications. Published and distributed in December 2013, the new guidelines provide key definitions, address common misconceptions, and establish an integrated framework for understanding

the concepts of outstanding significance and national importance that applies both to certification and to the export-appeal process. In addition to a proposed template and several sample justifications, the guidelines include a series of indicators, factors, and prompts for applicants to consider when preparing their justifications. The guidelines also outline the Review Board's decision-making process and discuss special considerations for collections and archival fonds.

The guidelines may be reviewed in their entirety on the [MCP website](#).

### **MCP Online for Certification**

In 2013–14, nearly 40 percent of all new certification applications were submitted through MCP Online, a secure, web-based system that was developed to expedite the submission and review process by eliminating paperwork and related delays. Supporting documentation, correspondence, and amendments are managed electronically in the system to ensure more efficient processing of applications and a higher standard of service.

### ***Cultural Property Export and Import Act Policy Project***

In 2013–14, the Department of Canadian Heritage and the Review Board launched a three-year project to identify policy issues and to develop formal policy instruments for implementing certain aspects of the *Cultural Property Export and Import Act*. This work is being undertaken primarily to increase the transparency of the administration of the Act. Policies will be published online as they become available.

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*More information on the Canadian Cultural Property Export Review Board and the Movable Cultural Property Directorate may be found online at [www.pch.gc.ca/mcp](http://www.pch.gc.ca/mcp)*

# APPENDIX 1-1:

## *CANADIAN CULTURAL PROPERTY EXPORT CONTROL LIST*

The following list describes the groups of cultural property controlled under the *Cultural Property Export and Import Act*.

- Group I:** objects recovered from the soil or waters of Canada
- Group II:** objects of ethnographic material culture
- Group III:** military objects
- Group IV:** objects of applied and decorative art
- Group V:** objects of fine art
- Group VI:** scientific or technological objects
- Group VII:** textual records, graphic records, and sound recordings
- Group VIII:** musical instruments



## Appendix 1-2: REVIEW BOARD MEMBERSHIP

### Representatives of the public at large

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### Current appointment

**Mr. Marcel Brisebois, Chair**  
Montréal, QC

27 June 2013 – 26 June 2015

**Mr. Glen Bloom**  
Senior Counsel, Osler, Hoskin & Harcourt LLP  
Ottawa, ON

7 February 2013 – 6 February 2017

### Representatives of collecting institutions

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**Ms. Madeleine Forcier**  
Director, Galerie Graff  
Montréal, QC

30 April 2010 – 29 April 2014

**Dr. Katharine A. Lochnan**  
Senior Curator, Special Exhibitions  
The R. Fraser Elliott Curator of Prints and Drawings  
Art Gallery of Ontario  
Toronto, ON

3 May 2012 – 2 May 2015

**Ms. Theresa Rowat**  
Director, The Archive of the Jesuits in Canada  
Montréal, QC

1 December 2011 – 30 November 2014

**Mr. Ralph J. Stanton**  
Administrative Librarian Emeritus  
University of British Columbia Library  
Vancouver, BC

29 September 2011 – 28 September 2014

**Dealers/collectors of cultural property****Current appointment****Mr. Stephen Bulger**

Stephen Bulger Gallery  
Toronto, ON

26 November 2012 – 25 November 2015

**Mr. Rudy Buttignol**

President and CEO, Knowledge Network Corp.  
President, BBC Kids  
Vancouver, BC

29 September 2011 – 28 September 2014

**Ms. Patricia Feheley**

Director, Feheley Fine Arts  
Toronto, ON

3 May 2012 – 2 May 2015

**Mr. William Forrestall**

Artist  
Director, Yellow Box Gallery at St. Thomas University  
Teacher, Fine Arts Program, St. Thomas University  
Fredericton, NB

3 February 2011 – 2 February 2014\*

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\* Term renewed for three years, effective 3 February 2014.

## APPENDIX 1-3: REVIEW BOARD MEETINGS

<b>Date</b>	<b>Location</b>
June 19–21, 2013	Ottawa
September 11–13, 2013	Ottawa
December 11–13, 2013	Ottawa
March 25–28, 2014	Ottawa

## APPENDIX 1-4: OVERVIEW OF APPLICATIONS FOR CERTIFICATION

<b>Applications considered by the Review Board</b>	<b>553</b>	
Donations	545	98.6%
Sales	6	1.1%
Split receipts	2	0.4%
Applications submitted electronically through MCP Online	219	39.6%
Applications determined (including redeterminations)*	512	93%
Applications refused**	19	3.4%
Applications withdrawn	9	1.6%
Applications put on hold***	41	7.4%
<b>Applications determined at the original value</b>	<b>375</b>	<b>68%</b>
Total fair market value for this group	<b>\$ 68 659 935</b>	
<b>Applications determined at a higher fair market value</b>	<b>27</b>	<b>4.9%</b>
Proposed fair market value for this group	\$ 8 847 279	
Fair market value determined by the Review Board	<b>\$ 9 418 992</b>	
Difference (▲)	\$ 571 713	+6.5%
<b>Applications determined at a lower fair market value</b>	<b>89</b>	<b>16.1%</b>
Proposed fair market value for this group	\$ 330 410 297	
Fair market value determined by the Review Board	<b>\$ 238 376 978</b>	
Difference (▼)	\$ 92 033 319	-28%
<b>Proposed fair market value for all applications determined (including refusals)</b>	<b>\$ 432 207 925</b>	
<b>Total fair market value determined by the Review Board</b>	<b>\$ 316 566 831<sup>4</sup></b>	
Difference (▼)	\$ 115 641 094	-27%

\* Applications are considered *determined* only if a final decision is reached (i.e., if they are approved or refused).

\*\* Applications are refused if the Review Board is not satisfied that the subject cultural property meets the criteria of outstanding significance and national importance (OS/NI).

\*\*\* Applications are put on hold when the Review Board concludes that it needs additional information before it can determine OS/NI and/or FMV.

<sup>4</sup> This total is considerably higher than the average of \$80 to \$120 million determined in previous fiscal years on account of a small number of files determined at a high fair market value.

## APPENDIX 1-5: REFUSED EXPORT PERMITS REVIEWED BY THE BOARD

Appeal #	Cultural Property	Control Group	Board Decision	Delay Period	Outcome
103832	<i>Fountain of Pomona at the Villa d'Este at Tivoli</i> , drawing by Jean-Honoré Fragonard	V	Appeal denied	6 months	Permit issued at end of delay period.
	<i>The Garden at Arcueil</i> , circa 1745, drawing by Jean-Baptiste Oudry	V	Appeal denied	6 months	Purchased by the Art Gallery of Ontario.
108810	<i>Hercules Slaying Cacus</i> , oil on canvas, unsigned	V	Appeal granted	n/a	Permit issued.
104328	<i>Trees in a Landscape</i> , circa 1530, drawing by Antwerp School	V	Appeal denied	6 months	Delay period expired March 12, 2014, but no request made for issuance of a permit.
108658	<i>Samson Slaying the Philistine</i> , after Michelangelo, drawing by Jacopo Tintoretto	V	Appeal denied	6 months	Purchased by the Art Gallery of Ontario.
	<i>A Boy Surprising a Little Girl</i> , drawing by François Boucher	V	Appeal denied	6 months	Permit issued at end of delay period.
108661	<i>The Four Patriarchs of Israel</i> , drawing by François Boucher	V	Appeal denied	6 months	Permit issued at end of delay period.
	<i>Apollo Slaying the Serpent Python</i> , drawing by Laurent de la Hyre	V	Appeal denied	6 months	Purchased by the National Gallery of Canada.
	<i>Taddeo Zuccaro Entering Rome with Designo and Spirito</i> , drawing by Federico Zuccaro	V	Appeal denied	6 months	Permit issued at end of delay period.
	<i>Seated Female Holding a Bunch of Grapes</i> , drawing by Charles-Joseph Natoire	V	Appeal denied	6 months	Permit issued at end of delay period.
104425	Victoria Cross group of medals awarded to Lt. Col. David Vivian Currie	III	Appeal denied	6 months	No permit issued.
104674	Vesuvianite mineral specimen from the Jeffrey Mine in Asbestos, Quebec	I	Appeal denied	6 months	Delay period expired September 26, 2014, but no request made for issuance of a permit.

## APPENDIX 2-1: CATEGORY A AND B DESIGNATIONS

Category	Organization	Effective Date
A	The Central Museum of The Royal Regiment of Canadian Artillery (also known as The RCA Museum), Shilo, MB	January 31, 2014
A	Aanischaukamikw – Cree Cultural Institute, Oujé-Bougoumou, QC	October 17, 2013
B	Burnaby Art Gallery, Burnaby, BC	December 19, 2013
B	Exporail, the Canadian Railway Museum, Canadian Railroad Historical Association, Saint-Constant, QC	December 12, 2013
B	Ryerson Image Centre, Ryerson University, Toronto, ON	October 21, 2013
B	The Latcham Gallery, Stouffville, ON	May 23, 2013
B	Film Reference Library, Toronto International Film Festival, Toronto, ON	May 16, 2013
B	National Arts Centre, Ottawa, ON	May 6, 2013

*For a complete list of Category A organizations, please refer to the corresponding page of the [MCP website](#).*

## APPENDIX 2-2: MOVABLE CULTURAL PROPERTY GRANTS ISSUED

Grant #	Description	Grant value (CAN)
791	Royal Ontario Museum (Toronto, ON): to assist with the purchase of a silver coffee pot made by Charles Hall (American), circa 1765 (export appeal 105168)	\$ 75 000
795	Library and Archives Canada (Ottawa, ON): to assist with the purchase of the Sir John Coape Sherbrooke collection of archival material (repatriation)	\$ 350 000
796	McMichael Canadian Art Collection (Kleinburg, ON): to assist with the purchase of the Arthur Lismer collection of drawings, cartoons, sketchbooks, photographs, and other personal materials (repatriation)	\$ 73 821
798	U'Mista Cultural Society (Alert Bay, BC): to assist with the purchase of a Chilkat ceremonial blanket woven circa 1865-71 by Anislaga (repatriation)	\$ 27 368
799	Canadian Museum of Nature (Ottawa, ON): to assist with the purchase of a Sperrylite mineral specimen, mined near Sudbury, Ontario (export appeal 101237)	\$ 15 000
800	Canadian Museum of History (Gatineau, QC): to assist with the purchase of the Lavery Collection of Grenfell mats and memorabilia (repatriation)	\$ 55 000
	<b>Total expenditure</b>	<b>\$ 596 189</b>



## APPENDIX 2-3: EXPORT-PERMIT APPLICATIONS

Number of applications for temporary permits (i.e., for exhibition, conservation, or research)	92
Number of applications for permanent permits (i.e., for sale on an international market, delivery to foreign buyers, or moving abroad)	396
Number of applications refused (see <a href="#">Appendix 1-5</a> )	7
Total number of applications received	488